

**SAVE OUR SEALS FUND
SCOTTISH CHARITY - SC025489**

**TRUSTEES' REPORT
AND
STATEMENT OF BALANCES AND
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025**

SAVE OUR SEALS FUND
GENERAL INFORMATION
YEAR ENDED 31 DECEMBER 2025

TRUSTEES:

Dr. Eric Bignal
Fiona Middleton
Hannah Middleton
Sealy Middleton
Michael Van Der Westhuizen
Elizabeth Stokes

SECRETARY:

Iona Middleton

CHARITY NUMBER:

SC025489

ADDRESS:

Ardimersay House
Kildalton
Port Ellen
Isle of Islay
Argyll
PA42 7EF

INDEPENDENT EXAMINER:

Natalie Hayes
Bright Accounting
46 Evering Avenue,
Poole
Dorset
BH12 4JQ

SAVE OUR SEALS FUND

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

	General Fund Unrestricted	Total Funds	2024
Receipts			
Donations		-	500
Loans	1,217	1,217	
Legacy		-	-
	<u>1,217</u>	<u>1,217</u>	<u>500</u>
 Payments			
Wages	-	-	-
Food for Seals	1,217	1,217	500
Purchase of Equipment		-	-
Other Purchases	-	-	-
Independent Examiner's Fee		-	188
	<u>1,217</u>	<u>1,217</u>	<u>688</u>
 Excess/(Deficit) of Receipts over Payments	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(188)</u></u>

SAVE OUR SEALS FUND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2025

Legal and Administrative Arrangements and Constitution

Save Our Seals Fund (SOSF) is recognised as a Scottish charity Reg. No. SC025489. SOSF operates under the Constitution accepted by The Charities Office of HM Revenue & Customs in Edinburgh in their letter of January 1997. Copies of that Constitution are available on request. The Charity's address is Ardimersay House, Kildalton, Port Ellen, Isle of Islay, Argyll, PA42 7EF

Objectives and Activities

The objects of the fund are to provide support and assistance to seal rescue sanctuaries and to promote the protection of seals, their food sources and their environment.

Management and Structure

The fund is managed by an executive Board of Trustees in accordance with the Constitution. The Trustees who served during the year were:

F. Middleton (Chair)
E. Bignal
H. Middleton (Secretary)
S. Middleton
M Van Der Westhuizen
E. Stokes

Review of Activities and Financial position

The financial position is as per the attached Receipts and Payments Account for the year ended 31 December 2025

Reserves Policy

As most of the work of SOSF is currently carried out on a voluntary basis the Trustees try to ensure that there is enough in reserve to cover the costs of the required basic annual accounts and other administrative work required by law.

Approved by the Trustees on 27th September 2026 and signed on their behalf by:

Fiona Middleton (Chair)



SAVE OUR SEALS FUND
STATEMENT OF BALANCES
FOR THE YEAR ENDED 31 DECEMBER 2024

	General Fund Unrestricted	Total Funds	2024
Balances at 1 January 2025	11	11	11
(Deficit)/ Excess of Receipts over Payments	-	-	-
Balances at 31 December 2025	<u>11</u>	<u>11</u>	<u>11</u>
Represented by:			
Treasurers Bank Account - Bank of Scotland 00632089		<u>11</u>	<u>11</u>
Other Assets			
Rescue Boat and Trailer (at cost)		4,453	4,453
Audio & Visual Equipment (at cost)		<u>7,876</u>	<u>7,876</u>
		<u>12,329</u>	<u>12,329</u>
Liabilities			
Independent Examiner's Fee		376	
Loans - C Middleton & F Middleton		<u>1,217</u>	<u></u>

All funds are unrestricted.

The Notes on page 5 form part of these Accounts.

Approved by the Trustees on 27th September 2026 and signed on their behalf by:

F. Middleton, Chair



SAVE OUR SEALS FUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Basis of Accounting

These Accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day to day running of the charity.

3 Related Party Transactions

The trustees do not receive any remuneration and no travel expenses have been paid to them during the year.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

SAVE OUR SEALS FUND

FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 3 to 5.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Natalie Hayes
Bright Accounting
46 Evering Avenue,
Poole
Dorset
BH12 4JQ

Dated 27 September 2026

N Hayes
