

Charity registration number SC034873

Company registration number SC251691

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	AA Skene	
	J A C Whittle	
	R D Butler	
	AA B Napier	
	B Starkie	(Appointed 13 May 2025)
	Dr J M Butler	(Appointed 9 March 2026)
Senior management	Luke Strachan	Chief Executive Officer
Country of incorporation	United Kingdom (Scotland)	SC251691
Charity registration	Scotland	SC034873
Registered office	The Findhorn Village Centre The Old School, Church Place Findhorn Forres Moray IV36 3YR	
Independent examiner	Rhona Wilson BA, FCCA MacKenzie Kerr Limited Chartered Accountants Redwood 19 Culduthel Road Inverness IV2 4AA	
Bankers	Royal Bank of Scotland 57 High Street Forres IV36 1RB	

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION**CONTENTS OF THE FINANCIAL STATEMENTS**

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WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 30 NOVEMBER 2025

The trustees, who are also the directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Wild Things Environmental Education in Action offers a variety of inspiring wilderness and nature experiences for all ages and abilities, regardless of learning challenges, physical or financial difficulties. Our aims are to:

- Provide socially inclusive opportunities to access the natural environment;
- Inspire and motivate people to take pride in and ownership of their natural heritage;
- Improve the health and wellbeing within communities by therapeutic activities and interaction with nature;
- Deliver skill to increase environmental responsibility and change behaviour;
- Offer a new approach to learning for young people struggling in mainstream education that builds confidence, skills and self-esteem;
- Provide accredited training that empowers others to deliver outdoor and environmental learning in their own professional and personal contexts;
- Provide learning opportunities, inspiration and routes for people to get involved in natural heritage and conservation volunteering.

Achievements and performance

Significant activities and achievements against objectives

2025 represented a year of transition for Wild Things. The completion of our flagship Silver Saplings project at the tail end of 2024 created space for new directions and opportunities, however, it also brought challenges which needed to be overcome. Whilst the official Silver Saplings project was concluded, the legacy of this project and its many constituent charitable programmes very much continued.

By seeking and securing funding for a wide variety of legacy programmes, including our much-loved Little Saplings (primary age children), Wild and Well (vulnerable youth) and Silver Saplings Adventures (older people), we were able to continue supporting the vast majority of our regular participants whilst also delivering to new audiences across Moray. We were also successful in securing on-going funding for our longstanding Habitat Restoration Project on the lower River Findhorn.

Whilst we have been successful in continuing the many popular and much loved strands of our Silver Saplings project, we have also worked hard to branch out and diversify our work, securing funding from the NHS to deliver our services to people with disabilities and unpaid carers through a variety of curated programmes focusing on both adult and child carers as well as those they care for.

Simultaneously, we have deepened our relationship with Moray Council, developing our role as strategic delivery partner of the Moray Climate Ready Schools Project. This initiative addresses the urgent need for schools to become more resilient to the felt and anticipated impacts of climate change by developing school grounds to become both more climate-adapted, more biodiverse as well as offering richer outdoor learning and play opportunities to students.

Our work with Moray Council has also included our growing role as an environmental management partner and we have focused on a variety of urgent works, including native tree planting and the removal of invasive species across three Moray Council owned habitats including Sites of Special Scientific Interest (SSSI) such as Oakwood, Elgin, Millburies Country Park and the Wards, Elgin.

A further strand of our growing partnership with Moray Council includes provision and support for efforts to improve and diversify STEM learning opportunities across the region. In addition to our role as lead partner in the development of new facilities, Wild Things has also contributed a suite of STEM learning resources including outdoor education kits and lesson plans for teachers.

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

As an organisation, we like to practice what we preach and that means getting muddy boots through our annual efforts to remove Invasive Non-Native Species (INNS) from our longstanding project site on the lower River Findhorn (SSSI). This work saw us finally breaking through the last giant hogweed jungles and dense thickets of Japanese knotweed, clearing a path all the way to the mouth of the bay. Whilst there's always more work to be done, the vast array of returning native species and the abundance and variety of flowers and insect life drives us to keep up the pressure in tackling the increasingly problematic encroachment of INNS in Scotland.

During the year, the following activities were carried out between 01/01/2025 - 31/12/25:

- Adult wellbeing programmes – 274 participants
- Growing Wild and Well for Teenagers – 58 participants
- Little Saplings outdoor programmes for Children – 372 participants
- Habitat Restoration – 56 volunteers contributed to work across over 400 acres

Total Individual Participants – 704

Total number of activity days – 169

Financial review

During the year the charity received funding, donations and participant income totalling £280,295. Total expenditure for the year was £285,849, which resulted in a net loss for the year of £5,554.

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. As of 30th November 2025, Wild Things holds £50,957 of unrestricted reserves. Our aim is to build a reserve fund equal to 6 months' core running costs for the charity, which we estimate to be approximately £85,000.

In 2025, Wild Things financial oversight maintained robustness through quarterly Finance Committee meetings as well as ad hoc support from committee members as need arises. This enabled Wild Things to anticipate and respond more effectively to matters of financial management when and as they arose.

Plans for future periods

In 2026, Wild Things will respond to the challenges of the current financial and fundraising climate by diversifying its income streams and redeveloping its strategy for the future. This process will require every aspect of the organisation's work to be reviewed and scrutinised, with plans to streamline work practices and infuse Wild Things' activity with a renewed sense of vision, mission and values.

Whilst it is expected that a new vision and direction for Wild Things' work will be developed in 2026, the charity will continue to deliver all of the programmes which have defined it, including Woodland and Coastal Classrooms, Silver Saplings adventures for older people as well as our Wild and Well activities for vulnerable youth.

Wild Things will also aim to continue developing the Moray Climate Ready Schools project in partnership with Moray Council as well as its innovative work through the Alliance NHS partnership, which prioritises unpaid carers and people with long term disabilities.

Wild Things' local conservation activities in 2026 will build and expand on our habitat restoration project on the lower Findhorn River alongside three Moray Council owned sites we now work on regularly. By partnering with the Scottish Invasive Species Initiative, community members, businesses and local groups, we aim to increase recreational use of the local landscape and rejuvenate nationally important local habitats, nature reserves and SSSIs. This essential work will continue to enable native plant species to return, creating a positive knock-on effect for local wildlife.

The board would like to gratefully acknowledge the support of our generous funders and volunteers, without whom Wild Things would not be able to deliver our many charitable programmes.

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

Some programme highlights of the coming year include:

Little Saplings – Health and wellbeing focused Woodland and Coastal Classrooms for primary age children.

Growing Wild and Well – Nature-based interventions and support for vulnerable teenagers and adults, particularly those with mental health or behavioral challenges, disabilities and/or sensory impairment.

Silver Saplings Adventures – Outdoor daytrips for older people, facilitating access to some of Scotland's most beautiful and vulnerable habitats to those who would otherwise be unable to enjoy them.

Moray Climate Ready Schools – Working in partnership with Moray Council and primary and secondary schools across the region, we will conduct climate ready audits of school grounds, assessing resilience to current and anticipated climate change driven impactors as well as biodiversity. We will then aim to implement recommended changes and adaptations of school grounds based on these findings.

Robert Gordons University Research project – We plan to work in partnership with RGU to support and develop research which builds on the foundational external evaluation completed in 2025. This work saw a wide variety of positive, verifiable health and wellbeing impacts on our participants. As a result, RGU plan to work in partnership with Wild Things to conduct a further independent research programme, specifically aiming identify and analyse the impact of nature-based interventions on the perceived loneliness and isolation of participants.

Working with Carers - Wild Things will conclude its 3 year project with 60 activity days designed exclusively for people with disabilities as well as unpaid carers.

Environmental management - Wild Things intends to work in partnership with Moray Council and other stakeholders to increase the number of conservation sites we support. If successful, Wild Things will be able to broaden the range and regularity of its community volunteering groups, as well as broadening our environmental management experience to include marshland and ancient oak woodland.

Structure, governance and management

Wild Things Environmental Education in Action is a charitable company, limited by guarantee, which was incorporated on 24 June 2003. The charity was established by a Memorandum of Association, which established the objects and powers of the charity, and is governed under its Articles of Association. In the event of the charity being wound up, members are required to contribute an amount not exceeding £1. The most recent version of the Memorandum and Articles of Association was registered at Companies House on 10 February 2015.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

AA Skene	
J A C Whittle	
R D Butler	
A A B Napier	
C L Kerr	(Appointed 13 May 2025 and resigned 22 July 2026)
B Starkie	(Appointed 13 May 2025)
A L Dalglish	(Appointed 13 May 2025 and resigned 1 April 2026)
Dr J M Butler	(Appointed 9 March 2026)

Recruitment and appointment of trustees

The trustees are also directors of the charity for the purposes of the Companies Act 2006. At each Annual General Meeting, one-third of the trustees (or the nearest number upwards) retire from office and are eligible for re-election. Of the trustees, the ones to retire at each Annual General Meeting are those who have been longest in office since their last election or appointment. Additional trustees, who have the necessary skills and experience, are appointed as and when required.

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

Organisational structure

The trustees meet quarterly and are responsible for the strategic direction and policy of the charity. The Company Secretary is not a member of the Committee.

Day-to-day responsibility for the running of the charity rests with the Chief Executive Officer and the Wild Things staff team. The Chief Executive Officer is responsible for ensuring that the charity delivers the services specified, and that key performance indicators are met.

Statement of trustees' responsibilities

The trustees, who are also the directors of Wild-Things! Environmental Education In Action for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

J Whittle

J A C Whittle
Trustee

27 August 2026

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION

I report on the financial statements of the charity for the year ended 30 November 2025, which are set out on pages 6 to 21.

Respective responsibilities of trustees and examiner

The charity trustees (who are also the directors of Wild-Things! Environmental Education In Action for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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



Rhona Wilson BA, FCCA

MacKenzie Kerr Limited
Chartered Accountants
Redwood
19 Culduthel Road
Inverness
IV2 4AA
27 August 2026

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION**STATEMENT OF FINANCIAL ACTIVITIES**
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**FOR THE YEAR ENDED 30 NOVEMBER 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	2	12,101	-	12,101	9,288	-	9,288
Charitable activities	3	141,221	126,417	267,638	128,146	237,803	365,949
Other trading activities	4	-	-	-	11	-	11
Investments	5	556	-	556	709	-	709
Total income		153,878	126,417	280,295	138,154	237,803	375,957
Expenditure on:							
Charitable activities	6	172,818	113,031	285,849	117,716	244,673	362,389
Total expenditure		172,818	113,031	285,849	117,716	244,673	362,389
Net income/(expenditure)		(18,940)	13,386	(5,554)	20,438	(6,870)	13,568
Transfers between funds		(7,349)	7,349	-	29,755	(29,755)	-
Net movement in funds	8	(26,289)	20,735	(5,554)	50,193	(36,625)	13,568
Reconciliation of funds:							
Fund balances at 1 December 2024		77,246	81,198	158,444	27,053	117,823	144,876
Fund balances at 30 November 2025		50,957	101,933	152,890	77,246	81,198	158,444

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION**BALANCE SHEET****AS AT 30 NOVEMBER 2025**

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		70,076		82,699
Current assets					
Stocks	13	367		336	
Debtors	14	39,641		82,620	
Cash at bank and in hand		64,238		37,538	
		<u>104,246</u>		<u>120,494</u>	
Creditors: amounts falling due within one year	15	<u>(21,432)</u>		<u>(44,749)</u>	
Net current assets			82,814		75,745
Total assets less current liabilities			<u>152,890</u>		<u>158,444</u>
The funds of the charity					
Restricted income funds	17	101,933		81,198	
Unrestricted funds	18	50,957		77,246	
		<u>152,890</u>		<u>158,444</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2025.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 27 August 2026



J A C Whittle
Trustee

Company registration number SC251691

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2025

1 Accounting policies

Charity information

Wild-Things! Environmental Education In Action is a private company limited by guarantee incorporated in Scotland. The registered office is The Findhorn Village Centre, The Old School, Church Place, Findhorn, Forres, Moray, IV36 3YR.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	no depreciation
Office equipment	4 years straight line
Motor vehicles	25% reducing balance
Other equipment	25% on cost and 25% reducing balance
Website	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

1 Accounting policies (Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	12,101	9,288

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2025

3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Wilderness skills						
Participants contributions	918	-	918	4,534	-	4,534
Charitable activity grants received	-	97,413	97,413	-	147,784	147,784
Coastal Classroom						
Participants contributions	8,060	-	8,060	1,880	-	1,880
Charitable activity grants received	-	22,778	22,778	-	87,519	87,519
LEADER Training						
Participants contributions	16,176	-	16,176	34,157	-	34,157
Charitable activity grants received	25,831	-	25,831	33,926	-	33,926
Other charitable activities						
Participants contributions	15,530	-	15,530	2,396	-	2,396
Charitable activity grants received	74,706	6,226	80,932	51,253	2,500	53,753
	<u>141,221</u>	<u>126,417</u>	<u>267,638</u>	<u>128,146</u>	<u>237,803</u>	<u>365,949</u>

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

3 Income from charitable activities (Continued)

Charitable activity grants analysis

	Wilderness skills	Coastal Classroom	LEADER Training	Other charitable activities	Total	Wilderness skills	Coastal Classroom	LEADER Training	Other charitable activities	Total
	2025 £	2025 £	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £	2024 £	2024 £
Findhorn Watershed Initiative	-	-	-	-	-	11,938	6,150	-	-	18,088
Alliance Partnership	34,150	-	-	-	34,150	6,300	700	-	-	7,000
D'oyly Carte Charitable Trust	-	-	-	-	-	4,000	-	-	-	4,000
EB Scotland Ltd	7,949	-	-	-	7,949	14,617	-	-	-	14,617
Heritage Lottery Fund (Silver Saplings)	6,593	3,397	-	-	9,990	108,957	56,130	-	-	165,087
Highland and Islands Enterprise	-	-	10,831	-	10,831	-	-	18,926	-	18,926
Armed Forces Covenant Fund	1,412	-	-	-	1,412	-	24,539	-	-	24,539
Berry Burn Community Fund	-	-	-	2,831	2,831	-	-	-	2,500	2,500
TSI Communities & wellbeing	9,360	-	-	-	9,360	1,972	-	-	-	1,972
Moray Council	8,306	19,381	-	-	27,687	-	-	-	24,600	24,600
Other	29,643	-	15,000	78,101	122,744	-	-	15,000	26,653	41,653
	<u>97,413</u>	<u>22,778</u>	<u>25,831</u>	<u>80,932</u>	<u>226,954</u>	<u>147,784</u>	<u>87,519</u>	<u>33,926</u>	<u>53,753</u>	<u>322,982</u>

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2025****4 Income from other trading activities**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	-	11
	<u> </u>	<u> </u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	556	709
	<u> </u>	<u> </u>

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2025****6 Expenditure on charitable activities**

	Wilderness	Core activities	Coastal classroom	LEADER training	Total
	2025	2025	2025	2025	2025
	£	£	£	£	£
Direct costs					
Staff costs	53,708	71,018	7,338	59,426	191,490
Depreciation and impairment	-	19,240	-	-	19,240
Rent	175	-	90	-	265
Insurance	116	1,834	60	-	2,010
Phone	317	2,501	29	-	2,847
Postage and stationery	286	1,323	248	237	2,094
Advertising	157	782	-	92	1,031
Tools and equipment	2,762	768	1,035	5	4,570
Food and refreshments	619	458	57	5	1,139
Vehicle expenses	4,392	5,471	1,491	-	11,354
Registration fees	-	-	-	2,535	2,535
Training	195	1,824	-	-	2,019
Instructors fees	21,207	6,348	99	-	27,654
Sundry expenses	1,591	2,107	280	95	4,073
	<u>85,525</u>	<u>113,674</u>	<u>10,727</u>	<u>62,395</u>	<u>272,321</u>
Share of support and governance costs (see note 7)					
Support	-	9,281	-	-	9,281
Governance	-	4,247	-	-	4,247
	<u>85,525</u>	<u>127,202</u>	<u>10,727</u>	<u>62,395</u>	<u>285,849</u>
Analysis by fund					
Unrestricted funds	-	110,423	-	62,395	172,818
Restricted funds	85,525	16,779	10,727	-	113,031
	<u>85,525</u>	<u>127,202</u>	<u>10,727</u>	<u>62,395</u>	<u>285,849</u>

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

6 Expenditure on charitable activities (Continued)

Previous year:	Wilderness	Core activities	Coastal classroom	LEADER training	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Direct costs					
Staff costs	96,709	33,956	55,941	32,727	219,333
Depreciation and impairment	-	25,080	-	-	25,080
Rent	2,751	-	1,879	1,425	6,055
Insurance	69	617	85	1,115	1,886
Phone	749	446	391	625	2,211
Postage and stationery	1,054	253	674	1,178	3,159
Advertising	1,649	238	1,534	1,343	4,764
Tools and equipment	6,469	383	1,912	279	9,043
Food and refreshments	1,145	348	982	272	2,747
Vehicle expenses	7,512	117	5,533	473	13,635
Registration fees	-	-	-	3,938	3,938
Training	519	275	378	50	1,222
Instructors fees	20,604	2,635	12,609	2,160	38,008
Consultants	11,613	-	5,982	-	17,595
Sundry expenses	3,713	509	2,217	1,647	8,086
	<u>154,556</u>	<u>64,857</u>	<u>90,117</u>	<u>47,232</u>	<u>356,762</u>
Share of support and governance costs (see note 7)					
Support	-	1,707	-	-	1,707
Governance	-	2,670	-	1,250	3,920
	<u>154,556</u>	<u>69,234</u>	<u>90,117</u>	<u>48,482</u>	<u>362,389</u>
Analysis by fund					
Unrestricted funds	-	69,234	-	48,482	117,716
Restricted funds	<u>154,556</u>	<u>-</u>	<u>90,117</u>	<u>-</u>	<u>244,673</u>
	<u>154,556</u>	<u>69,234</u>	<u>90,117</u>	<u>48,482</u>	<u>362,389</u>

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2025****7 Support costs allocated to activities**

	2025	2024
	£	£
Storage	6,735	905
Software and consumables	1,969	464
Merchant charges	577	338
Governance costs	4,247	3,920
	<u>13,528</u>	<u>5,627</u>

Analysed between:

Core activities	13,528	4,377
LEADER training	-	1,250
	<u>13,528</u>	<u>5,627</u>

Governance costs comprise:

	2025	2024
	£	£
Independent examination fees	3,900	3,600
Legal and professional	347	320
	<u>4,247</u>	<u>3,920</u>

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,900	3,600
Depreciation of owned tangible fixed assets	19,240	25,080
	<u>19,240</u>	<u>25,080</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total staff	10	11

Employment costs

	2025 £	2024 £
Wages and salaries	191,490	219,333

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

Luke Strachan received remuneration of £28,900 in the financial year.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Freehold land and buildings £	Motor vehicles £	Other equipment £	Website £	Total £
Cost					
At 1 December 2024	10,235	111,088	40,627	36,222	198,172
Additions	-	-	3,395	3,219	6,614
At 30 November 2025	10,235	111,088	44,022	39,441	204,786
Depreciation and impairment					
At 1 December 2024	2,269	43,213	37,950	32,038	115,470
Depreciation charged in the year	1,353	14,673	909	2,305	19,240
At 30 November 2025	3,622	57,886	38,859	34,343	134,710
Carrying amount					
At 30 November 2025	6,613	53,202	5,163	5,098	70,076
At 30 November 2024	7,965	67,874	2,676	3,010	82,699

13 Stocks

	2025 £	2024 £
Finished goods and goods for resale	367	336

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2025****14 Debtors**

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	402	1,814
Other debtors	-	354
Prepayments and accrued income	39,239	80,452
	<u>39,641</u>	<u>82,620</u>

15 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Other taxation and social security		1,885	2,806
Deferred income	16	13,500	33,480
Trade creditors		1,572	3,357
Other creditors		585	846
Accruals		3,890	4,260
		<u>21,432</u>	<u>44,749</u>

16 Deferred income

	2025	2024
	£	£
Deferred income	13,500	33,480

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	13,500	33,480
Movements in the year:		
Deferred income at 1 December 2024	33,480	3,785
Released from previous periods	(33,480)	(3,785)
Resources deferred in the year	13,500	33,480
Deferred income at 30 November 2025	<u>13,500</u>	<u>33,480</u>

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 December 2024	Incoming resources	Resources expended	Transfers	At 30 November 2025
	£	£	£	£	£
Wilderness skills	7,799	97,413	(85,525)	-	19,687
Coastal Classroom	4,909	22,778	(10,727)	-	16,960
Fixed asset funds	68,490	6,226	(16,779)	7,349	65,286
	<u>81,198</u>	<u>126,417</u>	<u>(113,031)</u>	<u>7,349</u>	<u>101,933</u>
Previous year:	At 1 December 2023	Incoming resources	Resources expended	Transfers	At 30 November 2024
	£	£	£	£	£
Wilderness skills	14,571	147,784	(154,556)	-	7,799
Coastal Classroom	7,507	87,519	(90,117)	-	4,909
Fixed asset funds	95,745	2,500	-	(29,755)	68,490
	<u>117,823</u>	<u>237,803</u>	<u>(244,673)</u>	<u>(29,755)</u>	<u>81,198</u>

Wilderness Skills:

This fund is used to provide wilderness living skills courses for vulnerable 'at risk' teenagers and adults, where an appreciation of the wild and natural world is taught in a unique and stimulating way.

Coastal and Woodland Classroom:

The fund is used to run sessions for Primary School children and teaches them to appreciate their local woodland and coastal environment.

Fixed asset fund:

This fund has been used to purchase fixed assets. Each year this will be reduced by allocating the depreciation on the grant funded proportion of the fixed asset acquired, to the appropriate programmes.

Transfers between funds

Transfers between the fixed asset fund and the general fund reflect a historic misallocation between funds of certain costs.

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 December 2024	Incoming resources	Resources expended	Transfers	At 30 November 2025
	£	£	£	£	£
Leader training	28,876	42,007	(62,396)	-	8,487
General funds	48,370	111,871	(110,422)	(7,349)	42,470
	<u>77,246</u>	<u>153,878</u>	<u>(172,818)</u>	<u>(7,349)</u>	<u>50,957</u>
	<u><u>77,246</u></u>	<u><u>153,878</u></u>	<u><u>(172,818)</u></u>	<u><u>(7,349)</u></u>	<u><u>50,957</u></u>
Previous year:	At 1 December 2023	Incoming resources	Resources expended	Transfers	At 30 November 2024
	£	£	£	£	£
Leader training	9,275	68,083	(48,482)	-	28,876
General funds	17,778	70,071	(69,234)	29,755	48,370
	<u>27,053</u>	<u>138,154</u>	<u>(117,716)</u>	<u>29,755</u>	<u>77,246</u>
	<u><u>27,053</u></u>	<u><u>138,154</u></u>	<u><u>(117,716)</u></u>	<u><u>29,755</u></u>	<u><u>77,246</u></u>

Leader training:

The fund is used to run training courses to equip young people and adults with the skills and confidence to explore, discover and conserve their wild and natural places.

WILD-THINGS! ENVIRONMENTAL EDUCATION IN ACTION**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2025****19 Analysis of net assets between funds**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 November 2025:			
Tangible assets	4,789	65,287	70,076
Current assets/(liabilities)	46,168	36,646	82,814
	<u>50,957</u>	<u>101,933</u>	<u>152,890</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 November 2024:			
Tangible assets	14,209	68,490	82,699
Current assets/(liabilities)	63,037	12,708	75,745
	<u>77,246</u>	<u>81,198</u>	<u>158,444</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none)