

**SCOTTISH BADGERS**

Report and Financial Statements for the 12 months ending 31<sup>st</sup> March 2020

Scottish Charity Number SC034297

SCOTTISH BADGERS

Unaudited Financial Statements for the 12 months ended 31<sup>st</sup> March 2020

	CONTENTS	Page
Trustees' Report		1-2
Independent Examiners' Report		3
Statement of Financial Activities		4
Balance Sheet		5
Notes to the Financial Statements		6-9

## SCOTTISH BADGERS Trustees' Report

The Trustees present their report and financial statements for the 12 months ended 31st March 2020. They have adopted the provisions of the Charities and Trustees and Investment (Scotland) Act 2005 and 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 published on 16 July 2014.

### Governing Document

Formerly a charitable unincorporated association, the association changed its constitutional form to that of a SCIO (Scottish Charitable Incorporated Organisation) on the 1 March 2015. (Full transfer of assets and liabilities is deemed to have occurred on the 31<sup>st</sup> May 2013).

### Recruitment and Appointment of Trustees

All Trustees are appointed or re-appointed by the Members of the Advisory Group immediately after the AGM held in September each year.

### Current Trustees

The Trustees who served during the year were:

Edmund Palmer – Chairman  
Elpheth Stirling – Secretary  
Laura Carter-Devis – Treasurer  
Alan Barlick OBE – Advocacy and Engagement  
Steve Jackson-Matthews – Education and Development  
Ann Innes – Funding and Merchandise

### Registered Office

Hillhead Farmhouse, North Mains of Kinnetles, Forfar, DD8 1XF

### Charitable Objectives and Activities

Our purposes, as set out in the Constitution, are to protect and conserve badgers, their sets and natural habitats for the benefits of the public. To educate, inform and advise the public and liaise with other conservation organisations and statutory bodies, for the benefit of badgers.

### Statement of Trustees' Responsibilities

It is the Trustees' responsibility to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of any net incoming Resources (Resources Expended) of the charity for that period. In preparing those statements, the Trustees are required to:

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

SCOTTISH BADGERS

Trustees Report

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

**Principal Activities**

The principal activities of the Charity is to continue to protect and conserve badgers. This activity is reported in more detail in the stand-alone Annual Review Report.

**Results for the period**

The financial results for the period are shown on page 4 as a net loss of incoming resources over outgoing resources of £7,042.

The funds carried forward is shown in the Balance Sheet on page 5 as unrestricted funds of £27,367.

**Audit**

The Trustees considered that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts regulations do not apply. R.B. Cessford CA has been appointed as the independent examiner.

This report was approved by the Trustees on: July 1st 2020

and signed on their behalf by:



..... Edmund Palmer, Trustee

SCOTTISH BADGERS

Independent Examiner's Report to the Trustees

I report on the accounts for the 12 months ended 31 March 2020 set out on pages 4 to 8.

**Respective Responsibilities of Trustees and Examiner**

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

**Basis of the Independent Examiner's Report**

My examination was 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit. I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In connection with the examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material aspect, the requirements

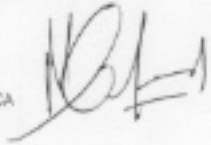
to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and

to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts 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.

R B Cessford CA  
Wharfedale  
Farnell  
Brechtin  
Angus  
DD8 6UF  
Date: .....

  
9<sup>th</sup> JULY 2020

## Section A Statement of financial activities (including summary)

Recommended categories by activity	Guidance Note	Restricted			Total funds	Prior year funds
		Unrestricted funds	Income funds	Endowment funds		
		£ F01	£ F02	£ F03		
<b>Income (Note 3)</b>						
from:						
Donations and legacies	S01	49,835	-	-	49,835	64,059
Charitable activities	S02	13,486	-	-	13,486	18,409
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>63,321</b>	<b>-</b>	<b>-</b>	<b>63,321</b>	<b>82,468</b>
<b>Expenditure (Notes 6)</b>						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	68,352	-	-	68,352	74,610
Separate material expense item	S10	1,411	-	-	1,411	-
Other	S11	600	-	-	600	600
<b>Total</b>	S12	<b>70,363</b>	<b>-</b>	<b>-</b>	<b>70,363</b>	<b>75,210</b>
<b>income/(expenditure)</b>	S13	<b>- 7,042</b>	<b>-</b>	<b>-</b>	<b>- 7,042</b>	<b>7,258</b>
Tax payable	S14	-	-	-	-	-
<b>Net</b>	S15	<b>- 7,042</b>	<b>-</b>	<b>-</b>	<b>- 7,042</b>	<b>7,258</b>
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net</b>	S17	<b>- 7,042</b>	<b>-</b>	<b>-</b>	<b>- 7,042</b>	<b>7,258</b>
<b>Extraordinary items</b>	S18	-	-	-	-	-
<b>Transfers between Other recognised</b>	S19	-	-	-	-	-
Fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	<b>- 7,042</b>	<b>-</b>	<b>-</b>	<b>- 7,042</b>	<b>7,258</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	34,409	-	-	34,409	27,151
<b>forward</b>	S24	<b>27,367</b>	<b>-</b>	<b>-</b>	<b>27,367</b>	<b>34,409</b>

## Section B Balance sheet

		Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	2,716	-	-	2,716	2,970
Debtors	(Note 19)	B07	471	-	-	471	7,168
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	39,457	-	-	39,457	68,601
<b>Total current assets</b>		B10	42,644	-	-	42,644	78,739
Creditors: amounts falling due within one year		(Note 20)	B11	-	-	-	-
<b>Net current assets/(liabilities)</b>		B12	42,644	-	-	42,644	78,739
<b>Total assets less current liabilities</b>		B13	42,644	-	-	42,644	78,739
Creditors: amounts falling due after one year		(Note 20)	B14	15,277	-	15,277	44,330
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	27,367	-	-	27,367	34,409
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	-	-	-	-	-
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
<b>Total funds</b>		B22	-	-	-	-	-

## SCOTTISH SADDERS

Notes to the Financial Statements for 12 months ended 31 March 2020

### ACCOUNTING POLICIES

#### Accounting Convention

The financial statements have been prepared under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16<sup>th</sup> July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required. No adjustments have been made to previously reported income.

#### Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### Resources Expended

Expenditure accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

#### Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and Machinery	25 % straight line
Motor Vehicles	25 % reducing balance
Computer Equipment	25 % straight line

#### Taxation

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.



**Section C Notes to the accounts (cont)**

**Note 3 Income**

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	
					£	£
<b>Donations and legacies:</b>	Donations and gifts	7,338	-	-	7,338	3,061
	Gift Aid	481	-	-	481	656
	Legacies	-	-	-	-	18,949
	General grants provided by government/other charities	36,840	-	-	36,840	36,366
	Membership subscriptions and sponsorships which are in substance donations	5,176	-	-	5,176	5,007
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>49,835</b>	<b>-</b>	<b>-</b>	<b>49,835</b>	<b>64,059</b>
<b>Charitable activities:</b>	Merchandise	254	-	-	254	745
	Conference Fees	2,190	-	-	2,190	2,422
	Search Fees	6,410	-	-	6,410	10,370
	Training Course	4,632	-	-	4,632	4,812
	Other	-	-	-	-	60
<b>Total</b>	<b>13,486</b>	<b>-</b>	<b>-</b>	<b>13,486</b>	<b>18,409</b>	
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Separate material item of income</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL INCOME</b>	<b>63,321</b>	<b>-</b>	<b>-</b>	<b>63,321</b>	<b>62,468</b>	

## Note 6

## Expenditure

Analysis of expenditure	Restricted			Total funds	Prior year
	Unrestricted funds	income funds	Endowment funds		
<b>Expenditure on charitable activities:</b>					
Personal Costs (Consultants)	23,296	-	-	23,296	23,424
Telephone	294	-	-	294	300
Printing, Postage and Stationery	758	-	-	758	1,729
Training Costs	-	-	-	-	1,168
Sundries	53	-	-	53	273
Travel and Subsistence	6,123	-	-	6,123	2,631
Workshop and event costs	1,020	-	-	1,020	-
Conference Costs	2,639	-	-	2,639	950
Printing and Office Costs	-	-	-	-	46
Paypal Costs	240	-	-	240	247
HCF/Youth Project	32,000	-	-	32,000	39,223
Insurance	280	-	-	280	280
Website Costs	429	-	-	429	599
Subscriptions and Fees	966	-	-	966	553
Merchandise (net of stock adjustment)	254	-	-	254	125
Project Evaluation	-	-	-	-	2,000
<b>Total expenditure on raising funds</b>	<b>68,352</b>	<b>-</b>	<b>-</b>	<b>68,352</b>	<b>76,610</b>
<b>Separate material item of expense</b>					
Equipment	1,411	-	-	1,411	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>1,411</b>	<b>-</b>	<b>-</b>	<b>1,411</b>	<b>-</b>
<b>Governance Costs</b>					
Trustees' Expenses	300	-	-	300	300
Accountancy	300	-	-	300	300
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>600</b>
<b>TOTAL EXPENDITURE</b>	<b>70,363</b>	<b>-</b>	<b>-</b>	<b>70,363</b>	<b>78,210</b>

**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	9,896	6,824	16,720
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	9,896	6,824	16,720

**14.2 Depreciation and impairments**

**Basis	SL or RB	SL or RB	RB	RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	9,896	6,824	16,720
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	9,896	6,824	16,720