

REGISTERED COMPANY NUMBER: 05941388 (England and Wales)  
REGISTERED CHARITY NUMBER: 1116947  
REGISTERED SCOTTISH CHARITY NUMBER: SC039959

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**  
**FOR**  
**THE RED SQUIRREL SURVIVAL TRUST LIMITED**

Martin and Company  
25 St Thomas Street  
Winchester  
Hampshire  
SO23 9HJ

**THE RED SQUIRREL SURVIVAL TRUST LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

---

	<b>Page</b>
<b>Reference and Administrative Details</b>	<b>1</b>
<b>Report of the Trustees</b>	<b>2 to 4</b>
<b>Independent Examiner's Report</b>	<b>5</b>
<b>Statement of Financial Activities</b>	<b>6</b>
<b>Balance Sheet</b>	<b>7</b>
<b>Notes to the Financial Statements</b>	<b>8 to 16</b>
<b>Detailed Statement of Financial Activities</b>	<b>17 to 18</b>

---

**THE RED SQUIRREL SURVIVAL TRUST LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

---

<b>PATRON</b>	HRH The Prince of Wales
<b>TRUSTEES</b>	The Earl of Kinnoull James Furber (resigned 22.5.20) The Hon George Lopes Giles Mounsey-Heysham Sir Bertie Ross KCVO David Bliss Leonie Schroder Adrian Vass (resigned 21.4.20) Simon Pring (appointed 22.5.20) Stephen Trotter (appointed 24.8.20)
<b>REGISTERED OFFICE</b>	10 Norwich Street London EC4A 1BD
<b>REGISTERED COMPANY NUMBER</b>	05941388 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1116947 (England and Wales) SC039959 (Scotland)
<b>INDEPENDENT EXAMINER</b>	Martin and Company 25 St Thomas Street Winchester Hampshire SO23 9HJ

# **THE RED SQUIRREL SURVIVAL TRUST LIMITED**

## **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30 SEPTEMBER 2020**

---

The trustees who are also 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 September 2020. The trustees have adopted the provisions of 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**

#### **Objectives and aims**

The Red Squirrel Survival Trust (RSST) is a national charity established to ensure the conservation and protection of the red squirrel in the United Kingdom. The principal activity of the charity is the provision of grants and support to partner organizations that carry out work in line with our core objectives.

The charity has six core objectives that drive its programme of work:

1. Raise awareness of the plight of red squirrels
2. Protect red squirrels by keeping red and grey squirrels apart
3. Fund research on how to secure the long-term future of the red squirrel in the UK
4. Encourage successful populations of red squirrels
5. Reintroduce red squirrels within the UK where conditions are right
6. Secure the red squirrel's natural environment by ensuring our woodlands are healthy

#### **Public benefit**

In setting its programme each year RSST has regard to the Charity Commission's revised general guidance on public benefit. The long-term aim for the public benefit is the restoration of the red squirrel to its natural habitat throughout the United Kingdom.

#### **Grantmaking**

To ensure that the charity maintains a robust and transparent approach to grant making and partner support, RSST operates a standardised grant application system. A Grants Committee comprising two trustees and a conservation adviser processes grant applications on behalf of the board of trustees.

## **THE RED SQUIRREL SURVIVAL TRUST LIMITED**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30 SEPTEMBER 2020**

---

#### **ACHIEVEMENT AND PERFORMANCE**

RSST has continued to pursue its objectives and principal activities at a national level, working in particular with government and agencies in order to promote red squirrel conservation and the critical associated issues of grey squirrel and woodland management at a strategic level, to the benefit of those red squirrel conservation organisations working regionally in the constituent parts of the United Kingdom. A successful outcome of this approach was a House of Lords debate on Tree Pests and Diseases, that took place on 13 February 2020. Twenty-four speakers representing a wide range of expertise raised the public profile of the threats to Britain's native woodland from diseases and pests, notably the grey squirrel.

The principal focus in 2020 has been RSST's leading role in supporting the work of the UK Squirrel Accord, the coalition of 39 national signatory organisations including the Government, devolved national governments and the major voluntary and private sector bodies active in all aspects of squirrel and squirrel habitat conservation. RSST continues to provide the Chairman, Secretary, and an additional member of the Accord's governing committee, while the part-time Accord Director is a conservationist with a national charity background, funded by the Forestry Commission and subordinated to RSST for the purposes of line management and administration. The Covid-19 pandemic has had a relatively limited impact on RSST's work, as the charity's registered office is not in any case used as a workplace and remote collaborative working was already an established practice.

A significant fruit of this broad, collaborative, and all-inclusive approach is the five-year programme of research into fertility control of the grey squirrel population at Defra's National Wildlife Management Centre (NWMC) laboratories at the Animal and Plant Health Agency (APHA), now in its (extended) third year having successfully met its objectives thus far. There is a close correlation between the distribution means being pioneered by this research and distribution of a successful squirrel pox vaccine to the red population when this becomes available. Meanwhile a safe, effective, commercially available and affordable means of fertility control offers a non-lethal supplement to shooting and trapping greys in those areas where overpopulation is causing displacement into already threatened red habitats as well as devastation of native woodland, which will have disastrous consequences for biodiversity unless checked. A grant of £190,000 was made to APHA in the period from money set aside for this purpose. RSST is taking the leading part in the UK Squirrel Accord's fundraising campaign to raise £1 million over 5 years.

Grants totalling £50,840 were made this year in support of the work of the UK Squirrel Accord. A grant of £14,120 was made to the Red Squirrel Forum for South Scotland, an alliance of 18 volunteer groups ranged along the length of the Scottish border, to provide them with 10 thermal imagers and 120 trail cameras. A grant of £1,638 was made to Dr Craig Shuttleworth and others to publish in electronic format 31 academic case studies of conservation activity covering the period 2015 to 2020.

In 2021 we will continue our work with the UK Squirrel Accord while developing our educational mission and our support to red squirrel volunteer groups.

#### **FINANCIAL REVIEW**

##### **Financial position**

At 30th September 2020 the charity had funds of £432,915 of which £385,799 were restricted in nature.

##### **Reserves policy**

Unrestricted funds are retained to meet the following:

- four months' operating costs
- firm commitments to specific projects or partnerships
- working capital requirements

This policy is to be reviewed annually.

#### **FUTURE PLANS**

We will continue our work with the United Kingdom Squirrel Accord, especially in the field of fundraising for the important and exciting research at APHA.

## **THE RED SQUIRREL SURVIVAL TRUST LIMITED**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30 SEPTEMBER 2020**

---

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The RSST is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 22nd June 2009 as listed on the Companies House Register. It is also registered as a charity with the Charity Commission of England and Wales and with the Office of the Scottish Charity Regulator.

Registered charity number: 1116947 (England and Wales)

Registered charity number: SC039959 (Scotland)

##### **Recruitment and appointment of new trustees**

The appointment of trustees is governed by the Memorandum and Articles of Association. Details of changes to the trustees during the year can be seen on the legal and administrative information (page 1).

##### **Organisational structure**

The board of trustees administers the charity. It meets every six months and more frequently if required. The trustees are also directors of The RSST for the purpose of company law. The appointment of trustees is governed by the Memorandum and Articles of Association.

##### **Induction and training of new trustees**

Newly joining trustees are inducted by existing trustees. All new trustees are provided with governance information outlining their responsibilities and duties as a trustee.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have a risk management strategy that comprises:

- regular reviews by the trustees of the risks the charity may face
- the implementation of systems and procedures to mitigate identified risks

The key risk areas and the systems and procedures that are in place to mitigate these risks are reviewed periodically.

To ensure that the charity maintains a robust and transparent approach to grant making and partner support, the charity operates a standardised grant application system. A Grants/Project Committee comprising two trustees and a conservation adviser process grant applications on behalf of the Board of Trustees.

Approved by order of the board of trustees on 21 January 2021 and signed on its behalf by:

The Earl of Kinnoull - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE RED SQUIRREL SURVIVAL TRUST LIMITED**

---

Independent examiner's report to the trustees of The Red Squirrel Survival Trust Limited ('the Company')  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Angus Burnett  
ACA  
Martin and Company  
25 St Thomas Street  
Winchester  
Hampshire  
SO23 9HJ

Date: 27 January 2021

**THE RED SQUIRREL SURVIVAL TRUST LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	Notes	Unrestricted fund £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	56,514	158,616	215,130	205,856
Other trading activities	4	92	-	92	75
Investment income	5	111	338	449	446
<b>Total</b>		<b>56,717</b>	<b>158,954</b>	<b>215,671</b>	<b>206,377</b>
<b>EXPENDITURE ON</b>					
Raising funds		25,262	-	25,262	25,107
<b>Charitable activities</b>	6				
Red Squirrel Survival		21,866	245,397	267,263	58,718
<b>Total</b>		<b>47,128</b>	<b>245,397</b>	<b>292,525</b>	<b>83,825</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>9,589</b>	<b>(86,443)</b>	<b>(76,854)</b>	<b>122,552</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>37,527</b>	<b>472,242</b>	<b>509,769</b>	<b>387,217</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>47,116</b>	<b>385,799</b>	<b>432,915</b>	<b>509,769</b>

The notes form part of these financial statements



**THE RED SQUIRREL SURVIVAL TRUST LIMITED**

**BALANCE SHEET**  
**30 SEPTEMBER 2020**

	Notes	Unrestricted fund £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	8,330	-	8,330	4,500
<b>CURRENT ASSETS</b>					
Cash at bank		45,587	387,355	432,942	510,827
<b>CREDITORS</b>					
Amounts falling due within one year	12	(6,801)	(1,556)	(8,357)	(5,558)
<b>NET CURRENT ASSETS</b>		<u>38,786</u>	<u>385,799</u>	<u>424,585</u>	<u>505,269</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>47,116</u>	<u>385,799</u>	<u>432,915</u>	<u>509,769</u>
<b>NET ASSETS</b>		<u>47,116</u>	<u>385,799</u>	<u>432,915</u>	<u>509,769</u>
<b>FUNDS</b>	13				
Unrestricted funds				47,116	37,527
Restricted funds				<u>385,799</u>	<u>472,242</u>
<b>TOTAL FUNDS</b>				<u>432,915</u>	<u>509,769</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 January 2021 and were signed on its behalf by:

The Earl of Kinnoull - Trustee

The notes form part of these financial statements

## **THE RED SQUIRREL SURVIVAL TRUST LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 30 SEPTEMBER 2020**

---

#### **1. STATUTORY INFORMATION**

The Red Squirrel Survival trust is a charity registered in England and Wales and also Scotland. The charity's registered number and registered address can be found in the Trustees' Report.

#### **2. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Awards and trophies have been capitalised in the accounts at market value at the time they were donated. The current value of the awards and trophies is equal to, or in excess of, the amount at which they were capitalised and no provision for depreciation has therefore been made.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**THE RED SQUIRREL SURVIVAL TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**3. DONATIONS AND LEGACIES**

	30.9.20	30.9.19
	£	£
Donations	211,919	205,852
Gift aid	3,211	4
	<u>215,130</u>	<u>205,856</u>

**4. OTHER TRADING ACTIVITIES**

	30.9.20	30.9.19
	£	£
Sale of merchandise	92	75
	<u>92</u>	<u>75</u>

**5. INVESTMENT INCOME**

	30.9.20	30.9.19
	£	£
Interest	449	446
	<u>449</u>	<u>446</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Red Squirrel Survival	<u>256,305</u>	<u>10,958</u>	<u>267,263</u>

**7. GRANTS PAYABLE**

	30.9.20	30.9.19
	£	£
Red Squirrel Survival	<u>256,305</u>	<u>46,934</u>

The total grants paid to institutions during the year was as follows:

	30.9.20	30.9.19
	£	£
UK Squirrel Accord	50,840	46,073
Cornwall Red Squirrel Project	845	711
Animal and Plant Health Agency	190,000	-
RSSWP	-	150
Red Squirrels Forum for South Scotland	14,120	-
Red Squirrels South West (Dorset)	500	-
	<u>256,305</u>	<u>46,934</u>

**THE RED SQUIRREL SURVIVAL TRUST LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2020****8. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Red Squirrel Survival	<u>8,941</u>	<u>217</u>	<u>1,800</u>	<u>10,958</u>

Support costs, included in the above, are as follows:

**Management**

	<b>30.9.20</b>	<b>30.9.19</b>
	Red Squirrel Survival	Total activities
	£	£
Insurance	359	354
Office costs	1,280	1,835
Travel and subsistence	-	371
Secretarial services	5,000	4,750
Bookkeeping	2,302	2,498
	<u>8,941</u>	<u>9,808</u>

**Finance**

	<b>30.9.20</b>	<b>30.9.19</b>
	Red Squirrel Survival	Total activities
	£	£
Bank charges	217	176

**Governance costs**

	<b>30.9.20</b>	<b>30.9.19</b>
	Red Squirrel Survival	Total activities
	£	£
Independent examiner's fees	1,800	1,800

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

**THE RED SQUIRREL SURVIVAL TRUST LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2020****10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	42,187	163,669	205,856
Other trading activities	-	75	75
Investment income	134	312	446
<b>Total</b>	<b>42,321</b>	<b>164,056</b>	<b>206,377</b>
 <b>EXPENDITURE ON</b>			
Raising funds	25,107	-	25,107
<b>Charitable activities</b>			
Red Squirrel Survival	22,809	35,909	58,718
<b>Total</b>	<b>47,916</b>	<b>35,909</b>	<b>83,825</b>
 <b>NET INCOME/(EXPENDITURE)</b>	<b>(5,595)</b>	<b>128,147</b>	<b>122,552</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	43,122	344,095	387,217
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<b>37,527</b>	<b>472,242</b>	<b>509,769</b>

**11. TANGIBLE FIXED ASSETS**

	Awards & trophies £	Computer equipment £	Totals £
<b>COST</b>			
At 1 October 2019	4,500	-	4,500
Additions	-	3,830	3,830
At 30 September 2020	4,500	3,830	8,330
 <b>NET BOOK VALUE</b>			
At 30 September 2020	4,500	3,830	8,330
At 30 September 2019	4,500	-	4,500

**THE RED SQUIRREL SURVIVAL TRUST LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020****12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.20	30.9.19
	£	£
Other creditors	1,250	1,250
Accrued expenses	7,107	4,308
	<u>8,357</u>	<u>5,558</u>

**13. MOVEMENT IN FUNDS**

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
<b>Unrestricted funds</b>			
General fund	37,527	9,589	47,116
<b>Restricted funds</b>			
Core costs fund	2	-	2
Red Squirrels South West (Dorset)	1,199	-	1,199
RSNE (incl. Merseyside & Cumbria)	7,318	378	7,696
Red Squirrels Trust Wales (formerly Anglesey fund)	3,193	-	3,193
Cornwall Red Squirrel Project	506	-	506
Isle of Wight fund	114	-	114
Saving Scotland's Red Squirrels	3,223	360	3,583
Red Squirrels in South Scotland	11,920	(11,596)	324
Website fund	974	-	974
Scientific research fund	56,825	-	56,825
Scottish One Community Group	2,200	-	2,200
Scottish Borders	2,200	(2,200)	-
Argyll-based group	1,000	-	1,000
UK Squirrel Accord	381,568	(73,385)	308,183
	<u>472,242</u>	<u>(86,443)</u>	<u>385,799</u>
<b>TOTAL FUNDS</b>	<u>509,769</u>	<u>(76,854)</u>	<u>432,915</u>

**THE RED SQUIRREL SURVIVAL TRUST LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020****13. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	56,717	(47,128)	9,589
<b>Restricted funds</b>			
RSNE (incl. Merseyside & Cumbria)	378	-	378
Cornwall Red Squirrel Project	845	(845)	-
Saving Scotland's Red Squirrels	360	-	360
Red Squirrels in South Scotland	324	(11,920)	(11,596)
Scottish Borders	-	(2,200)	(2,200)
UK Squirrel Accord	157,047	(230,432)	(73,385)
	<u>158,954</u>	<u>(245,397)</u>	<u>(86,443)</u>
<b>TOTAL FUNDS</b>	<u>215,671</u>	<u>(292,525)</u>	<u>(76,854)</u>

**Comparatives for movement in funds**

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
<b>Unrestricted funds</b>			
General fund	43,122	(5,595)	37,527
<b>Restricted funds</b>			
Core costs fund	2	-	2
Red Squirrels South West (Dorset)	1,199	-	1,199
RSNE (incl. Merseyside & Cumbria)	6,520	798	7,318
Red Squirrels Trust Wales (formerly Anglesey fund)	3,193	-	3,193
Cornwall Red Squirrel Project	506	-	506
Isle of Wight fund	114	-	114
Saving Scotland's Red Squirrels	2,863	360	3,223
Red Squirrels in South Scotland	11,601	319	11,920
Website fund	974	-	974
Scientific research fund	56,825	-	56,825
Scottish One Community Group	2,200	-	2,200
Scottish Borders	2,200	-	2,200
Argyll-based group	1,000	-	1,000
UK Squirrel Accord	254,898	126,670	381,568
	<u>344,095</u>	<u>128,147</u>	<u>472,242</u>
<b>TOTAL FUNDS</b>	<u>387,217</u>	<u>122,552</u>	<u>509,769</u>

**THE RED SQUIRREL SURVIVAL TRUST LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020****13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	42,321	(47,916)	(5,595)
<b>Restricted funds</b>			
RSNE (incl. Merseyside & Cumbria)	798	-	798
Cornwall Red Squirrel Project	861	(861)	-
Saving Scotland's Red Squirrels	360	-	360
Red Squirrels in South Scotland	319	-	319
UK Squirrel Accord	161,718	(35,048)	126,670
	164,056	(35,909)	128,147
<b>TOTAL FUNDS</b>	206,377	(83,825)	122,552

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.18 £	Net movement in funds £	At 30.9.20 £
<b>Unrestricted funds</b>			
General fund	43,122	3,994	47,116
<b>Restricted funds</b>			
Core costs fund	2	-	2
Red Squirrels South West (Dorset)	1,199	-	1,199
RSNE (incl. Merseyside & Cumbria)	6,520	1,176	7,696
Red Squirrels Trust Wales (formerly Anglesey fund)	3,193	-	3,193
Cornwall Red Squirrel Project	506	-	506
Isle of Wight fund	114	-	114
Saving Scotland's Red Squirrels	2,863	720	3,583
Red Squirrels in South Scotland	11,601	(11,277)	324
Website fund	974	-	974
Scientific research fund	56,825	-	56,825
Scottish One Community Group	2,200	-	2,200
Scottish Borders	2,200	(2,200)	-
Argyll-based group	1,000	-	1,000
UK Squirrel Accord	254,898	53,285	308,183
	344,095	41,704	385,799
<b>TOTAL FUNDS</b>	387,217	45,698	432,915



**THE RED SQUIRREL SURVIVAL TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	99,038	(95,044)	3,994
<b>Restricted funds</b>			
RSNE (incl. Merseyside & Cumbria)	1,176	-	1,176
Cornwall Red Squirrel Project	1,706	(1,706)	-
Saving Scotland's Red Squirrels	720	-	720
Red Squirrels in South Scotland	643	(11,920)	(11,277)
Scottish Borders	-	(2,200)	(2,200)
UK Squirrel Accord	318,765	(265,480)	53,285
	323,010	(281,306)	41,704
<b>TOTAL FUNDS</b>	422,048	(376,350)	45,698

**14. RELATED PARTY DISCLOSURES**

Donations amounting to £50,840 were made to the UK Squirrel Accord project in the year. The Earl of Kinnoull and Sir Bertie Ross (trustees) are both members of the UK Squirrel Accord.

**15. RESTRICTED FUNDS**

**Red Squirrel South West (Dorset)**

Funding for support for the Red Squirrel South West group, who are considering options for red squirrel reintroductions in Dorset.

**Red Squirrel Northern England (including Merseyside & Cumbria)**

Funding for the costs associated with RSST's line management of the Project Manager, research and development of the project and marketing of RSNE.

**Red Squirrels Trust Wales (formerly Anglesey fund)**

Funding for support for local red squirrel conservation group support on Anglesey.

**Cornwall Red Squirrel Project**

Funding for support for local red squirrel conservation group support in Cornwall.

**Isle of Wight Fund**

Funding for support for local red squirrel conservation group support on the Isle of Wight.

**Saving Scotland's Red Squirrels**

Funding for the support of Saving Scotland's Red Squirrels who operate throughout Scotland.

**Red Squirrels in South Scotland**

Funding for support of establishing a grey squirrel free zone along the border between England and Scotland in order to protect Scotland's red population.

**Website Fund**

Funding for the new website.

**Scientific Research Fund**

Funding to support scientific work, including the development of a vaccine for squirrel pox virus.

**Scottish One Community**

Funding to support setting up a community group in Scotland.

**Scottish Borders**

Funding to support groups in the Scottish Borders.

**THE RED SQUIRREL SURVIVAL TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

---

**15. RESTRICTED FUNDS - continued**

**Argyll-based group**

Funding to support Argyll-based group.

**UK Squirrel Accord Fund**

Funding for the fertility control research project conducted by Animal and Plant Health Agency and for the post of Accord Director.

**THE RED SQUIRREL SURVIVAL TRUST LIMITED****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	Unrestricted funds £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	53,362	158,557	211,919	205,852
Gift aid	3,152	59	3,211	4
	<u>56,514</u>	<u>158,616</u>	<u>215,130</u>	<u>205,856</u>
<b>Other trading activities</b>				
Sale of merchandise	92	-	92	75
<b>Investment income</b>				
Interest	111	338	449	446
	<u>56,717</u>	<u>158,954</u>	<u>215,671</u>	<u>206,377</u>
<b>Total incoming resources</b>				
<b>EXPENDITURE</b>				
<b>Raising donations and legacies</b>				
Fundraiser fees	12,750	-	12,750	12,000
Public awareness officer fees	6,000	-	6,000	7,200
Fundraising costs	482	-	482	5,689
Just giving fees	216	-	216	218
Donorfy fees	774	-	774	-
Marketing and PR	5,040	-	5,040	-
	<u>25,262</u>	<u>-</u>	<u>25,262</u>	<u>25,107</u>
<b>Charitable activities</b>				
Grants to institutions	11,155	245,150	256,305	46,934
<b>Support costs</b>				
<b>Management</b>				
Insurance	359	-	359	354
Office costs	1,081	199	1,280	1,835
Travel and subsistence	-	-	-	371
Secretarial services	5,000	-	5,000	4,750
Bookkeeping	2,302	-	2,302	2,498
	<u>8,742</u>	<u>199</u>	<u>8,941</u>	<u>9,808</u>
<b>Finance</b>				
Bank charges	169	48	217	176

This page does not form part of the statutory financial statements

**THE RED SQUIRREL SURVIVAL TRUST LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	Unrestricted funds £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
<b>Finance</b>				
<b>Governance costs</b>				
Independent examiner's fees	1,800	-	1,800	1,800
Total resources expended	47,128	245,397	292,525	83,825
Net income	9,589	(86,443)	(76,854)	122,552

This page does not form part of the statutory financial statements