

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 2021
FOR
THE RED SQUIRREL SURVIVAL TRUST LIMITED

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

THE RED SQUIRREL SURVIVAL TRUST LIMITED

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FOR THE YEAR ENDED 30 SEPTEMBER 2021

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THE RED SQUIRREL SURVIVAL TRUST LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

PATRON	HRH The Prince of Wales
TRUSTEES	The Earl of Kinnoull The Hon George Lopes Giles Mounsey-Heysham Sir Bertie Ross KCVO David Bliss Leonie Schroder Simon Pring Stephen Trotter Venetia Leng (appointed 2.7.21)
REGISTERED OFFICE	10 Norwich Street London EC4A 1BD
REGISTERED COMPANY NUMBER	05941388 (England and Wales)
REGISTERED CHARITY NUMBER	1116947
INDEPENDENT EXAMINER	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 2021**

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 2021. 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 2021**

ACHIEVEMENT AND PERFORMANCE

RSST has continued to pursue its objectives and principal activities at a national level, working with government and agencies 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.

The principal focus in 2021 has again been RSST's leading role in supporting the work of the UK Squirrel Accord, the coalition of 41 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 largely by the Forestry Commission and subordinated to RSST for the purposes of line management and administration. The Covid-19 pandemic had a relatively limited impact on RSST's work, as the charity's registered office is not used as a workplace and remote collaborative working was already an established practice.

A significant fruit of RSST's 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 fourth 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 £120,000 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 £176,302 were made in the year: this is a lower figure than in 2020 as a result of the timing of grants to APHA, caused by the extension of Year 3 of their research programme, referred to in last year's report and brought about by Covid. RSST has continued to expand its work with volunteer groups and in public information, initiating a revived Volunteer of the Year award, and a photography competition (in collaboration with the Royal Photographic Society) to promote good practice in wildlife photography. Most notable has been the work of RSST's Ambassador, the wildlife photographer and film maker Dani Connor, whose work has achieved wide circulation through social media and online. In 2022 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 2021 the charity had funds of £618,766 of which £588,653 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 shall:

1. Continue our work with the United Kingdom Squirrel Accord, especially in the field of fundraising for the important and exciting research at APHA.
2. Continue to work with volunteer groups to improve awareness of red squirrel conservation activity across the UK and to provide readily accessible information to the wider public.

THE RED SQUIRREL SURVIVAL TRUST LIMITED

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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 3rd May 2022 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 2021.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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.

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

9th May 2022

THE RED SQUIRREL SURVIVAL TRUST LIMITED**STATEMENT OF FINANCIAL ACTIVITIES****(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 30 SEPTEMBER 2021**

		Unrestricted fund £	Restricted funds £	30.9.21 Total funds £	30.9.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	3	79,403	363,243	442,646	215,130
Other trading activities	4	212	-	212	92
Investment income	5	<u>-</u>	<u>-</u>	<u>-</u>	<u>449</u>
Total		79,615	363,243	442,858	215,671
 EXPENDITURE ON					
Raising funds		31,338	556	31,894	25,262
Charitable activities	6				
Red Squirrel Survival		65,280	159,833	225,113	267,263
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total		96,618	160,389	257,007	292,525
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME/(EXPENDITURE)		(17,003)	202,854	185,851	(76,854)
 RECONCILIATION OF FUNDS					
Total funds brought forward		47,116	385,799	432,915	509,769
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS CARRIED FORWARD		<u>30,113</u>	<u>588,653</u>	<u>618,766</u>	<u>432,915</u>

The notes form part of these financial statements

THE RED SQUIRREL SURVIVAL TRUST LIMITED

BALANCE SHEET
30 SEPTEMBER 2021

	Notes	Unrestricted fund £	Restricted funds £	30.9.21 Total funds £	30.9.20 Total funds £
FIXED ASSETS					
Tangible assets	11	7,053	-	7,053	8,330
CURRENT ASSETS					
Cash at bank		28,149	590,208	618,357	432,942
CREDITORS					
Amounts falling due within one year	12	(5,089)	(1,555)	(6,644)	(8,357)
NET CURRENT ASSETS		<u>23,060</u>	<u>588,653</u>	<u>611,713</u>	<u>424,585</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>30,113</u>	<u>588,653</u>	<u>618,766</u>	<u>432,915</u>
NET ASSETS		<u><u>30,113</u></u>	<u><u>588,653</u></u>	<u><u>618,766</u></u>	<u><u>432,915</u></u>
FUNDS	13				
Unrestricted funds				30,113	47,116
Restricted funds				<u>588,653</u>	<u>385,799</u>
TOTAL FUNDS				<u><u>618,766</u></u>	<u><u>432,915</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 3rd May 2022 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 2021**

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 2021**3. DONATIONS AND LEGACIES**

	30.9.21	30.9.20
	£	£
Donations	368,600	211,919
Gift aid	17,046	3,211
Grants	57,000	-
	<u>442,646</u>	<u>215,130</u>

4. OTHER TRADING ACTIVITIES

	30.9.21	30.9.20
	£	£
Sale of merchandise	<u>212</u>	<u>92</u>

5. INVESTMENT INCOME

	30.9.21	30.9.20
	£	£
Interest	<u>-</u>	<u>449</u>

6. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Red Squirrel Survival	<u>176,302</u>	<u>48,811</u>	<u>225,113</u>

7. GRANTS PAYABLE

	30.9.21	30.9.20
	£	£
Red Squirrel Survival	<u>176,302</u>	<u>256,305</u>

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

	30.9.21	30.9.20
	£	£
UK Squirrel Accord	50,664	50,840
Cornwall Red Squirrel Project	-	845
Animal and Plant Health Agency	120,000	190,000
Red Squirrel Northern England	4,000	-
Red Squirrels Forum for South Scotland	-	14,120
Red Squirrels South West (Dorset)	-	500
	<u>174,664</u>	<u>256,305</u>

THE RED SQUIRREL SURVIVAL TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

7. GRANTS PAYABLE - continued

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

	30.9.21	30.9.20
	£	£
Dr Craig Shuttleworth	<u>1,638</u>	<u>-</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Red Squirrel Survival	<u>46,690</u>	<u>321</u>	<u>1,800</u>	<u>48,811</u>

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

Management

	30.9.21	30.9.20
	Red Squirrel Survival £	Total activities £
Insurance	366	359
Office costs	986	1,280
Secretarial services	5,000	5,000
Bookkeeping	2,718	2,302
Administrative support	9,838	-
IT & website expenses	7,932	-
Volunteer administration	18,573	-
Depreciation of tangible and heritage assets	<u>1,277</u>	<u>-</u>
	<u>46,690</u>	<u>8,941</u>

Finance

	30.9.21	30.9.20
	Red Squirrel Survival £	Total activities £
Bank charges	<u>321</u>	<u>217</u>

THE RED SQUIRREL SURVIVAL TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

8. SUPPORT COSTS - continued
Governance costs

	30.9.21	30.9.20
	Red Squirrel Survival £	Total activities £
Independent examiner's fees	<u>1,800</u>	<u>1,800</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.21	30.9.20
	£	£
Depreciation - owned assets	<u>1,277</u>	<u>-</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

11. TANGIBLE FIXED ASSETS

	Awards & trophies £	Computer equipment £	Totals £
COST			
At 1 October 2020 and 30 September 2021	<u>4,500</u>	<u>3,830</u>	<u>8,330</u>
DEPRECIATION			
Charge for year	<u>-</u>	<u>1,277</u>	<u>1,277</u>
NET BOOK VALUE			
At 30 September 2021	<u>4,500</u>	<u>2,553</u>	<u>7,053</u>
At 30 September 2020	<u>4,500</u>	<u>3,830</u>	<u>8,330</u>

THE RED SQUIRREL SURVIVAL TRUST LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 30 SEPTEMBER 2021**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.21	30.9.20
	£	£
Other creditors	1,250	1,250
Accrued expenses	<u>5,394</u>	<u>7,107</u>
	<u>6,644</u>	<u>8,357</u>

13. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	47,116	(17,003)	30,113
Restricted funds			
Core costs fund	2	-	2
Red Squirrels South West (Dorset)	1,199	-	1,199
RSNE (incl. Merseyside & Cumbria)	7,696	378	8,074
Red Squirrels Trust Wales (formerly Anglesey fund)	3,193	-	3,193
Cornwall Red Squirrel Project	506	904	1,410
Isle of Wight fund	114	-	114
Saving Scotland's Red Squirrels	3,583	360	3,943
Red Squirrels in South Scotland	324	329	653
Website fund	974	-	974
Scientific research fund	56,825	-	56,825
Scottish One Community Group	2,200	-	2,200
Argyll-based group	1,000	-	1,000
UK Squirrel Accord	<u>308,183</u>	<u>200,883</u>	<u>509,066</u>
	<u>385,799</u>	<u>202,854</u>	<u>588,653</u>
TOTAL FUNDS	<u>432,915</u>	<u>185,851</u>	<u>618,766</u>

THE RED SQUIRREL SURVIVAL TRUST LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021****13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,615	(96,618)	(17,003)
Restricted funds			
RSNE (incl. Merseyside & Cumbria)	378	-	378
Cornwall Red Squirrel Project	904	-	904
Saving Scotland's Red Squirrels	360	-	360
Red Squirrels in South Scotland	329	-	329
UK Squirrel Accord	361,272	(160,389)	200,883
	363,243	(160,389)	202,854
TOTAL FUNDS	442,858	(257,007)	185,851

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	37,527	9,589	47,116
Restricted funds			
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
	472,242	(86,443)	385,799
TOTAL FUNDS	509,769	(76,854)	432,915

THE RED SQUIRREL SURVIVAL TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,717	(47,128)	9,589
Restricted funds			
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	<u>157,047</u>	<u>(230,432)</u>	<u>(73,385)</u>
	<u>158,954</u>	<u>(245,397)</u>	<u>(86,443)</u>
TOTAL FUNDS	<u>215,671</u>	<u>(292,525)</u>	<u>(76,854)</u>

14. RELATED PARTY DISCLOSURES

Donations amounting to £50,664 (2020: £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

The following funds are held as restricted funds in these financial statements:

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

THE RED SQUIRREL SURVIVAL TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

15. RESTRICTED FUNDS - continued

Funding to support groups in the Scottish Borders.

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 2021

	Unrestricted funds £	Restricted funds £	30.9.21 Total funds £	30.9.20 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	62,475	306,125	368,600	211,919
Gift aid	16,928	118	17,046	3,211
Grants	-	57,000	57,000	-
	79,403	363,243	442,646	215,130
Other trading activities				
Sale of merchandise	212	-	212	92
Investment income				
Interest	-	-	-	449
Total incoming resources	79,615	363,243	442,858	215,671
EXPENDITURE				
Raising donations and legacies				
Fundraiser fees	15,000	-	15,000	12,750
Public awareness officer fees	2,188	-	2,188	6,000
Fundraising costs	347	-	347	482
Just giving fees	216	-	216	216
Donorfy fees	1,858	-	1,858	774
Marketing and PR	10,800	556	11,356	5,040
	30,409	556	30,965	25,262
Other trading activities				
Purchases	929	-	929	-
Charitable activities				
Grants to institutions	14,953	159,711	174,664	256,305
Grants to individuals	1,638	-	1,638	-
	16,591	159,711	176,302	256,305
Support costs				
Management				
Insurance	366	-	366	359
Office costs	986	-	986	1,280
Secretarial services	5,000	-	5,000	5,000
Carried forward	6,352	-	6,352	6,639

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 2021

	Unrestricted funds £	Restricted funds £	30.9.21 Total funds £	30.9.20 Total funds £
Management				
Brought forward	6,352	-	6,352	6,639
Bookkeeping	2,718	-	2,718	2,302
Administrative support	9,838	-	9,838	-
IT & website expenses	7,932	-	7,932	-
Volunteer administration	18,573	-	18,573	-
Computer equipment	1,277	-	1,277	-
	46,690	-	46,690	8,941
Finance				
Bank charges	199	122	321	217
Governance costs				
Independent examiner's fees	1,800	-	1,800	1,800
Total resources expended	96,618	160,389	257,007	292,525
Net (expenditure)/income	(17,003)	202,854	185,851	(76,854)

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