

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 May 2025
for
Orkney Seal Rescue

Orkney Seal Rescue

Contents of the Financial Statements
for the year ended 31 May 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

Orkney Seal Rescue

Report of the Trustees **for the year ended 31 May 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. 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

Charitable Purposes

Our purposes, as recorded in our constitution, are to relieve the suffering and distress of seals and to study and monitor seal behaviour and population in the interest and welfare of seals.

Orkney Seal Rescue shall carry out the said object in all or any of the following ways or in such other ways as they think fit:

- 1) By establishing and maintaining a centre or centres for treating sick seals under veterinary advice;
- 2) By undertaking the sheltering of such seals until they can be released to the sea;
- 3) By educating the public in the way of life and needs of seals;
- 4) By co-operating with other organisations having a similar charitable object.

Committee Members

The committee members did not receive any remuneration during the year.

ACHIEVEMENTS AND PERFORMANCE

Activities and achievements

Orkney Seal Rescue continued to rescue and rehabilitate many seals from around the waters of Orkney. The vast majority of seals that were rescued and brought in for rehabilitation were returned to the wild with only a very few pups that were not able to survive for several reasons including lack of cholesterol from their mothers. Throughout 2024-2025 we have continued to see a low number of harbour seals that were candidates for rescue with the result that we admitted only four harbour seals throughout the 2024 breeding season of which four were all successfully returned to the wild after an extended period of rehabilitation. Once again the latest estimate is that the Orkney population of this species has once again failed to increase after dropping by around 50%.

Throughout 2024-2025 we had a fairly quiet season with grey seal pups we were called out to rescue or relocate many grey seal pups that had obviously been washed over from their pup breeding colony on Copinsay as usual the easterly storm conditions disrupted the grey seal pupping season with the result that many pups were washed into the sea from the breeding beaches before they were fully weaned. We transferred several to safer beaches where they were better protected from the stormy seas and disruption from human interference. Throughout this period we admitted only 3 grey seal pups for rehabilitation and managed to return 3 back to their natural environment after 2-3 months of rehabilitation.

As a rescue organisation we are greatly indebted to the continuing financial support that we receive from some of our regular benefactors..

Orkney Seal Rescue has also been involved in educating the public on the issues relating to seals.

We continue to be represented on the Marine Animal Rescue Coalition, MARC. The coalition is a voluntary forum for those involved in the rescue of marine mammals.

We continue to work with SAC Veterinary Investigation Centre, Glasgow and as an organisation we are involved with the recording of seal and cetacean stranding throughout the waters of Orkney. One of our members has also been trained to take samples from dead seals and cetaceans on behalf of The Scottish Marine Animal Stranding Scheme, SMASS. This information is passed on to other government funded organisations involved in marine research throughout Scotland and the rest of the UK.

As an organisation dedicated to the rescue and rehabilitation of seals we continue to provide a rescue facility for seals in Orkney and hold specialised equipment of behalf of British Divers Marine Life Rescue, BDMLR, for the rescue of cetaceans around the waters of Orkney.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Orkney Seal Rescue is a charitable organisation and the purposes and administration arrangements are set out in our constitution.

Report of the Trustees
for the year ended 31 May 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC004488

Principal address

Dyke End
South Ronaldsay
Orkney
KW7 2TJ

Trustees

R Flett
M Bain (resigned 1.6.25)
R Broadhurst (resigned 1.6.25)
E Thompson

Independent Examiner

Charles W Flett
Foubister & Bain
4 Broad Street
Kirkwall
Orkney
KW15 1NX

Approved by order of the board of trustees on 12 March 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'R Flett', written over a horizontal line.

R Flett - Trustee

Independent Examiner's Report to the Trustees of
Orkney Seal Rescue

I report on the accounts for the year ended 31 May 2025 set out on pages four to nine.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 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.

Charles W. Flett

Charles W Flett
The Institute of Chartered Accountants of Scotland

Foubister & Bain
4 Broad Street
Kirkwall
Orkney
KW15 1NX

12 March 2026

Orkney Seal Rescue

Statement of Financial Activities
for the year ended 31 May 2025

		2025	2024
		Unrestricted	Total
		fund	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		838	2,060
Investment income	2	12	155
Total		850	2,215
EXPENDITURE ON			
Charitable activities			
Other operating costs		5,341	6,166
NET INCOME/(EXPENDITURE)		(4,491)	(3,951)
RECONCILIATION OF FUNDS			
Total funds brought forward		17,420	21,371
TOTAL FUNDS CARRIED FORWARD		12,929	17,420

The notes form part of these financial statements

Orkney Seal Rescue

Balance Sheet
31 May 2025

		2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	7,800	7,800
CURRENT ASSETS			
Cash at bank		5,921	9,970
CREDITORS			
Amounts falling due within one year	6	(792)	(350)
NET CURRENT ASSETS		<u>5,129</u>	<u>9,620</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>12,929</u>	<u>17,420</u>
NET ASSETS		<u>12,929</u>	<u>17,420</u>
FUNDS	7		
Unrestricted funds		<u>12,929</u>	<u>17,420</u>
TOTAL FUNDS		<u>12,929</u>	<u>17,420</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 March 2026 and were signed on its behalf by:



R Flett - Trustee

Notes to the Financial Statements
for the year ended 31 May 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. 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.

Tangible fixed assets

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

Taxation

The charity is exempt from 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.

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>12</u>	<u>155</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Orkney Seal Rescue

Notes to the Financial Statements - continued
for the year ended 31 May 2025

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	2,060
Investment income	155
Total	<u>2,215</u>
EXPENDITURE ON	
Charitable activities	
Other operating costs	<u>6,166</u>
NET INCOME/(EXPENDITURE)	(3,951)
RECONCILIATION OF FUNDS	
Total funds brought forward	21,371
TOTAL FUNDS CARRIED FORWARD	<u><u>17,420</u></u>

5. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 1 June 2024 and 31 May 2025	<u>7,800</u>
NET BOOK VALUE	
At 31 May 2025	<u><u>7,800</u></u>
At 31 May 2024	<u><u>7,800</u></u>

Orkney Seal Rescue

Notes to the Financial Statements - continued
for the year ended 31 May 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	<u>792</u>	<u>350</u>

7. MOVEMENT IN FUNDS

	At 1.6.24 £	Net movement in funds £	At 31.5.25 £
Unrestricted funds			
General fund	17,420	(4,491)	12,929
TOTAL FUNDS	<u>17,420</u>	<u>(4,491)</u>	<u>12,929</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	850	(5,341)	(4,491)
TOTAL FUNDS	<u>850</u>	<u>(5,341)</u>	<u>(4,491)</u>

Comparatives for movement in funds

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	21,371	(3,951)	17,420
TOTAL FUNDS	<u>21,371</u>	<u>(3,951)</u>	<u>17,420</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,215	(6,166)	(3,951)
TOTAL FUNDS	<u>2,215</u>	<u>(6,166)</u>	<u>(3,951)</u>

Orkney Seal Rescue

Notes to the Financial Statements - continued
for the year ended 31 May 2025

7. MOVEMENT IN FUNDS - continued

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

	At 1.6.23 £	Net movement in funds £	At 31.5.25 £
Unrestricted funds			
General fund	21,371	(8,442)	12,929
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>21,371</u>	<u>(8,442)</u>	<u>12,929</u>

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 £
Unrestricted funds			
General fund	3,065	(11,507)	(8,442)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,065</u>	<u>(11,507)</u>	<u>(8,442)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2025.

Orkney Seal Rescue

Detailed Statement of Financial Activities
for the year ended 31 May 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	838	2,060
Investment income		
Deposit account interest	12	155
Total incoming resources	850	2,215
EXPENDITURE		
Charitable activities		
Rates and water	3,653	2,298
Telephone	1,221	1,056
Transport Costs	-	988
Property Repairs	-	199
Sundries	23	-
Fish & Milk	-	512
Veterinary Costs	2	357
	4,899	5,410
Support costs		
Governance costs		
Accountancy and legal fees	442	756
Total resources expended	5,341	6,166
Net expenditure	(4,491)	(3,951)

This page does not form part of the statutory financial statements