

**Parrot Trust Scotland**

**Report of the Trustees**  
**For the Year ending 31<sup>st</sup> October 2025**

**REGISTERED COMPANY NUMBER: SC367290 (SCOTLAND)**

**REGISTERED CHARITY NUMBER: SC041254**

## **Parrot Trust Scotland**

**Report of the Trustees**

**and**

**Unaudited Financial Statements**

**For the Year ended**

**31<sup>st</sup> October 2025**

**Parrot Trust Scotland**  
**Report of the Trustees**  
**For the Year ending 31<sup>st</sup> October 2025**

**Parrot Trust Scotland**  
**Contents of the Trustees report and financial statements**  
**for the year ended 31<sup>st</sup> October 2025**

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**Parrot Trust Scotland**

**Report of the Trustees**  
**For the Year ending 31<sup>st</sup> October 2025**

**Report of the Trustees**

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 31<sup>st</sup> October 2025 which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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) issued on 16<sup>th</sup> July 2014, The Financial Reporting Standards applicable to the UK and Republic of Ireland (FRS 102) as read with the update bulletin entitled "Charities SORP FRS 102 Update Bulletin" published on 2<sup>nd</sup> February 2016.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company Number**

SC367290 (Scotland)

**Registered Charity Number**

SC041254

**Registered Office**

McLennan Adam Davis Solicitors  
13 Alloway Place  
Ayr  
KA7 2AA

**TRUSTEES**

<b>Trustee</b>	<b>Appointed</b>	<b>Resigned</b>
Karen Adam (Vice Chair)	03/02/2015	
Nancy Fowler	10/02/2015	
Iain Wilson (Treasurer)	29/11/2015	
Rebecca Coles	03/04/2019	
Susan Donaldson (Chair)	10/06/2020	15/03/2026
Johan Allan Swanepoel (Chair from 16/03/2026)	21/06/2021	
Matthew Charles James White	28/04/2024	22/09/2025

**Parrot Trust Scotland**

**Report of the Trustees**  
**For the Year ending 31<sup>st</sup> October 2025**

**COMPANY SECRETARY**

Rebecca Louise Robinson

**INDEPENDENT EXAMINER**

James Batchelor FCCA  
11 Whitelaw Gardens  
Bishopbriggs  
Glasgow  
G64 2ST

**BANKERS**

Royal Bank of Scotland  
Kilmarnock (B)  
96 John Finnie Street  
Kilmarnock  
KA1 1NY

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and Appointment of Trustees**

Parrot Trust Scotland have appointed their directors/Trustees based on a combination of their skills, experience, their personal views being aligned with the aims and values of the charity, and their ability to contribute to the continued growth of the charity.

**Organisational structure**

**The charity is run by volunteers who may also be trustees. There are no employees.**

The charity year started and ended with seven directors, who meet once every 4 to 8 weeks to discuss matters including progress updates and delegating tasks. Any decisions requiring input from all directors are raised during said meetings where conclusions and actions plans are decided. Only the chair, vice chair, and treasurer are able to sign cheques. Any two of the aforementioned signatures are required for purchasing. The charity has no premises and is operated from the private homes of all associated individuals.

**Parrot Trust Scotland**  
**Report of the Trustees**  
**For the Year ending 31<sup>st</sup> October 2025**

## **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 & error.

- The trustees review the principal risks and uncertainties that the charity faces annually.
- Establish policies, systems, and procedures to mitigate those risks identified.
- Implement the procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The greatest risk to which the charity may be exposed is that of a member of the public being bitten or otherwise injured by a parrot. However, the general public have no access to the parrots as they are housed within private residences and since we have never taken any parrots to events prior to this date, nor is there any intention to do so, this risk is minimised. We are covered by public liability insurance to further protect the charity.

Financial sustainability is a major financial risk. All income is through voluntary giving in one form or another and this is reviewed on an ongoing basis by the Treasurer.

## **Objectives and Activities**

Parrot Trust Scotland has been a self-funded registered charity since October 2009. The charity's initial objective and aim was to offer a safe environment for unwanted and problematic parrots, as well as parrots who have suffered from abuse and neglect.

It is however apparent that education is crucial to the welfare and wellbeing of these complex birds. There are far too many parrots living in substandard conditions. It is our aim to not only provide a safe and caring environment for parrots but to increase education to owners as well as the wider public which will address many of the core problems. By providing information and support, we believe that this will reduce suffering through unconscious ignorance and raise the standards of care for the companion birds.

## **Achievements and Performance**

This year was a challenging year and is evident that the year ran at a financial loss. The bulk of this cost was a £5,000 donation to the Cockatoo Sanctuary for taking two of our Cockatoos. Once this is taken into consideration, we can appreciate that the loss was not as severe.

**Parrot Trust Scotland**

**Report of the Trustees**  
**For the Year ending 31<sup>st</sup> October 2025**

We continue to run money raising initiatives such as events, and money saving ones such as Plush toys being sold at two veterinary practices (resulting in discounted bills). Energy costs have been slightly diminished due to a mild weather; reduced number of aviaries being occupied and by maximising all of our heat retention strategies in the aviaries.

**Financial Review**

The Statement of Financial Activities (SOFA) shows a net deficit for the year of £6,328 (2024: surplus of £665). Total funds carried forward at the year-end were £48,284 (2024: £54,612). All funds are unrestricted.

**Reserves Policy**

All funds held by the charity are unrestricted funds and are available to meet current and future running costs of the charity. Our policy is that reserves the equivalent of three months average unrestricted expenditure should be held. During this year the average expenditure per month was approximately £3,431. Therefore, a reserve of three months would dictate a total reserve of £10,293. On the 31<sup>st</sup> of October 2025, the unrestricted funds held were £48,284 which exceeds the required policy level.

**Investment Policy and performance**

The charity does not hold any investments.

**Plans for 2025-26.**

Looking forward to the 25-26 year, we continue to see volatility in costs in every aspect of our charity from seed costs all the way to vet care and equipment costs. This year we anticipate these costs potentially continuing to increase and will have to re-evaluate expenditure as necessary. We continue to investigate ways to save money either via changing products or services to different providers, or by bartering charity discount where applicable.

**Parrot Trust Scotland**

**Report of the Trustees**  
**For the Year ending 31<sup>st</sup> October 2025**

**Directors' Responsibility Statement**

The Directors (who are also Trustees for the purpose of Charity Law) are responsible for preparing the Directors report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare accounts which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources including the income and expenditure of the company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently:
- observe the methods and principles in the Charities SORP 2019a (FRS102):
- make judgments and estimates that are reasonable and prudent:
- State whether applicable UK accounting standards have been followed subject to any material departure 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 business.

The Directors are responsible for keeping proper accounting records and 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 (as amended). 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.

**Parrot Trust Scotland**

**Report of the Trustees**  
**For the Year ending 31<sup>st</sup> October 2025**

**Small Company Exemptions**

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (effective 1st January 2015) Charities SORP, and in accordance with the special provisions of part 15 of the Companies Act 2006 relating to smaller entities.

**APPROVED BY THE BOARD OF DIRECTORS AND SIGNED ON ITS BEHALF BY:**

**Vice Chair of the Board of Trustees**

A handwritten signature in black ink, appearing to read 'Karen R. Allen', written in a cursive style.

**Date: 29<sup>th</sup> March 2026**



**Parrot Trust Scotland**  
**Report of the Trustees**  
**For the Year ending 31<sup>st</sup> October 2025**

**Independent Examiner's Report to the Trustees of Parrot Trust Scotland**

I report on the accounts of the charity for the year ended 31<sup>st</sup> October 2025 which are set out on pages 11 to 17.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) 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. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations (as amended). 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 seeks 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 accounts.

**Parrot Trust Scotland**

**Report of the Trustees**  
**For the Year ending 31<sup>st</sup> October 2025**

**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 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and 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

Signed



James Batchelor FCCA,  
11 Whitelaw Gardens  
Bishopbriggs  
Glasgow  
G64 2ST

Date 31<sup>st</sup> MARCH 2026.

**Parrot Trust Scotland**

**Report of the Trustees**  
**For the Year ending 31<sup>st</sup> October 2025**

**Statement of Financial Activities**  
**for the year ended 31<sup>st</sup> October 2025**

		31/10/2025	31/10/2024
		£	£
	Notes		
<b><u>INCOMING RESOURCES</u></b>			
<b>Incoming resources from generated funds</b>			
Donations and legacies	2	33,076	27,974
Charitable activities	3	1,282	1,941
Investments	4	485	769
Other		-	-
Total incoming resources		34,843	30,684
<b><u>RESOURCES EXPENDED</u></b>			
Raising funds	5	10,309	4,328
Charitable activities	6	30,861	25,690
Other		-	-
Total resources expended		41,171	30,019
NET INCOMING RESOURCES		(6,328)	665
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		54,612	53,947
TOTAL FUNDS CARRIED FORWARD		48,284	54,612

**Parrot Trust Scotland**

**Report of the Trustees**  
**For the Year ending 31<sup>st</sup> October 2025**

**Balance Sheet**  
**as at 31<sup>st</sup> October 2025**

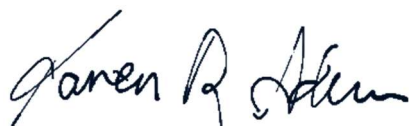
		31/10/2025	31/10/2024
		£	£
	Notes		
FIXED ASSETS			
Tangible assets		-	-
CURRENT ASSETS			
Cash at bank		47,711	52,790
DEBTORS			
Amounts owed within one year	8	1,002	2,662
CREDITORS			
Amounts falling due within one year	9	(429)	(840)
NET CURRENT ASSETS		48,284	54,612
NET ASSETS		48,284	54,612
FUNDS OF THE CHARITY			
Unrestricted funds	10	48,284	54,612
TOTAL FUNDS		48,284	54,612

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act.

The Accounts were approved and authorised for issue by the Board of Trustees on 29<sup>th</sup> March 2026 and signed on its behalf by:

Karen Adam

Iain Wilson



Vice Chair



Director

The notes on pages 13 to 17 form part of these accounts.

**Parrot Trust Scotland**  
**Report of the Trustees**  
**For the Year ending 31<sup>st</sup> October 2025**

**Notes to the Financial Statements**  
**for the Year Ended 31<sup>st</sup> October 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparation of accounts**

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006, the Charities Accounts (Scotland) 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) issued on 16<sup>th</sup> July 2014, The Financial Reporting Standards applicable to the UK and Republic of Ireland (FRS 102) as read with the update bulletin entitled "Charities SORP FRS 102 Update Bulletin" published on 2<sup>nd</sup> February 2016.

**These Accounts have been prepared on a going concern basis, and the directors consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.**

**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 is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that 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**

No tangible fixed assets have been identified.

**Taxation**

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

**Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

**Parrot Trust Scotland**

**Report of the Trustees**  
**For the Year ending 31<sup>st</sup> October 2025**

**Notes to the Financial Statements**  
**for the Year Ended 31<sup>st</sup> October 2025 (Cont.)**

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the Trust.

**Hire Purchase and Leasing Commitments**

No rentals paid under operating leases have been identified in these accounts.

**2. Donations and legacies**

	<b>31/10/2025</b>	<b>31/10/2024</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>fund</b>	<b>fund</b>
	<b>£</b>	<b>£</b>
Donations and Legacies	24,436	19,963
Gift Aid	3,034	2,550
Sponsorship	5,606	5,461
	<u>33,076</u>	<u>27,974</u>

**3. Charitable activities**

	<b>31/10/2025</b>	<b>31/10/2024</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>fund</b>	<b>fund</b>
	<b>£</b>	<b>£</b>
Third party and events	1,282	1,879
Merchandise	-	62
	<u>1,282</u>	<u>1,941</u>

**Parrot Trust Scotland**

**Report of the Trustees**  
**For the Year ending 31<sup>st</sup> October 2025**

**Notes to the Financial Statements**  
**for the Year Ended 31<sup>st</sup> October 2025 (Cont.)**

**4. Investments**

	<b>31/10/2025</b>	<b>31/10/2024</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>fund</b>	<b>fund</b>
	<b>£</b>	<b>£</b>
Bank interest	485	769
	<hr/>	<hr/>
	485	769
	<hr/>	<hr/>

**5. Cost of raising funds**

	<b>31/10/2025</b>	<b>31/10/2024</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>fund</b>	<b>fund</b>
	<b>£</b>	<b>£</b>
Merchandise	1,154	924
Bird toys	2,826	1,185
Administrative expenses	6,329	2,220
Paypal Fees	-	-
	<hr/>	<hr/>
	10,309	4,328
	<hr/>	<hr/>

**Parrot Trust Scotland**

**Report of the Trustees**  
**For the Year ending 31<sup>st</sup> October 2025**

**Notes to the Financial Statements**  
**for the Year Ended 31<sup>st</sup> October 2025 (Cont.)**

**6. Cost of charitable activities**

	<b>31/10/2025</b>	<b>31/10/2024</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>fund</b>	<b>fund</b>
	<b>£</b>	<b>£</b>
Light & Heat	3,497	3,003
Food & supplements	3,828	3,799
Vet	14,910	17,345
Cleaning	87	26
Equipment	7,907	1,466
Travel	632	52
Sundry	-	-
	<hr/>	<hr/>
	30,861	25,690
	<hr/>	<hr/>

**7. Governance costs**

	<b>31/10/2025</b>	<b>31/10/2024</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>fund</b>	<b>fund</b>
	<b>£</b>	<b>£</b>
Companies House	13	13
	<hr/>	<hr/>
	13	13
	<hr/>	<hr/>



**Parrot Trust Scotland**

**Report of the Trustees**  
**For the Year ending 31<sup>st</sup> October 2025**

**Notes to the Financial Statements**  
**for the Year Ended 31<sup>st</sup> October 2025 (Cont.)**

**8. Debtors owing within one year**

	<b>31/10/2025</b>	<b>31/10/2024</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>fund</b>	<b>fund</b>
	<b>£</b>	<b>£</b>
PayPal balance	1,002	2,662
	<u>1,002</u>	<u>2,662</u>

**9. Creditors owed within one year**

	<b>31/10/2025</b>	<b>31/10/2024</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>fund</b>	<b>fund</b>
	<b>£</b>	<b>£</b>
Suppliers	429	840
	<u>429</u>	<u>840</u>

**Parrot Trust Scotland**

**Report of the Trustees**  
**For the Year ending 31<sup>st</sup> October 2025**

**Notes to the Financial Statements**  
**for the Year Ended 31<sup>st</sup> October 2025 (Cont.)**

<b>10. Movement in funds</b>	<b>At 31/10/2024</b>	<b>Net movement</b>	<b>At 31/10/2025</b>
Unrestricted funds			
General fund	54,612	(6,328)	48,284
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	54,612	(6,328)	48,284

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

	<b>Incoming recourses</b>	<b>Resources expended</b>	<b>Movement in funds</b>
Unrestricted funds			
General fund	34,843	41,171	(6,328)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	34,843	41,171	(6,328)