



**Highland Wildlife Rescue
Scottish Charity No SC053075**

Annual Report & Financial Statements

**For the period:-
1st November 2024 – 31st October 2025**

Trustees' Annual Report

For the Year Ended 31 October 2025

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 October 2025.

Reference & Administrative Information

Charity Name

Highland Wildlife Rescue

Charity No

SC053075

Address

146 Ladies Loch, Brora, KW9 6NG

Current Trustees

Charlotte Masson

Ellen Lindsay

Kirstin Cullum

Ash Smith

Dee Hart

Chair – elected 13.11.2024

Treasurer

Secretary – elected 13.11.24

Other Trustees who served during the year : n/a

Structure Governance & Management

Constitution

The Charity is Scottish Charitable Incorporated Organisation and was granted charitable status by OSCR on 23rd January 2024.

Appointment of Trustees

Trustees are elected at the Annual General Meeting. The gap between one AGM and the next must be no longer than 15 months. Under the constitution, there must be a minimum of three and not more than seven elected trustees.

Management

The trustees are responsible for the strategic direction and governance of the Foundation. The trustees are particularly aware of their responsibilities for Health and Safety, especially for staff and volunteers. In addition to comprehensive insurance, our staff and volunteers will have disclosures under the Protection of Vulnerable Groups (PVG) Scheme where appropriate.

Objectives & Activities

Charitable purposes

The organisation's purposes are: To provide rehabilitation for native wildlife species, and education to the public.

Achievements & Performance

Year two has very successfully built on the firm foundation of year one, with increases and improvements across all measures.

Our Centre Manager Jane Wilson continues in the Charity's critical role running the Rescue at our Centre HQ in Brora. Our Board has remained in situ, solid and steady, providing the guidance and oversight needed to allow the Rescue to naturally grow, and start to mature, still as the only licensed, all-species wildlife rescue serving this huge geography of the Highlands & Islands.

A 16% increase in patient numbers saw 778 intakes through the doors, including 200 hedgehogs and 1 amphibian – a Palmate Newt, rescued by our very own Treasurer, Ellen. The 505 birds included rarities like Ospreys, and more common patients like gulls and ducklings. We are reminded regularly of our unique geographical situation when we tally the numbers of Red and Amber listed species we have the privilege to help, as well as the high numbers of migratory species. With additional help, and a growing team of Volunteers we improved our clinical efficacy rate to 79% (up by 2% on last year's success rate). This is a huge tribute to the set-up, supplies, network, sound financial footing and tireless work of our people – especially our volunteers.

155 of our patients came to us via the SSPCA, compared to 166 last year meaning we have continued to support our Inverness and Caithness colleagues at a similar level. The rise in patient numbers has therefore been from members of the public, suggesting that awareness of our work, and word of mouth has ensured that more wild casualties have come to us directly, certainly borne out by the need to recruit more volunteer transporters.

We tripled the number of volunteers from last year's 52, to a current pool of over 150 willing helpers spread across roles from animal carer to transport assistance. A full compliment of hedgehog helpers meant that when hedgehog numbers peaked over a shorter period this year, we were able to cope with pressure on our capacity limit and did not have to decline a single intake request.

Despite a devastating fire at our primary Vet Practice in June that fortunately did not involve any casualties thanks to the quick actions of staff, we were lucky to be able to call on other nearby practices to assist with our veterinary needs, a tribute to the prioritising of patient needs. As the original practise shut permanently 6 months later we had to switch to another provider to ensure 24/7 emergency cover and chose the independent firm in nearby Tain rather than another of the corporate practises.

A phenomenal total of over £112,000 of income has been received into our Charity account including a further generous £10,000 personal donation from last year's biggest single donor. We are grateful this year also for grants awarded to support our work by Gordonbush Wind Farm Community Fund (£20,000 core salary funding), Kilbraur Community Benefit Trust (£4,000 New Mammal Pens) and Royal Dornoch Golf Club Community Grant (£250). Our fundraising page on Facebook where auctions, draws, and raffles are run, raised over £12,000.

As we close off a wonderful second year, we have work to do to realise a number of crucial projects started this year. We need to move ahead with our reception building, and complete groundworks and flood defences for our mammal habitat. Our strategic plan has accommodation for helpers that want to give longer help periods as a future project, too. We have however re-prioritised the funding and purchase of an essential Rescue vehicle in 2026

to enable us to carry out critical tasks like vet trips, supplies transport and trips to schools and groups to deliver education talks.

Our work continues to maintain strong relationships with key partners; other rescue centres, specialist species centres, vet practices across the Highlands, the SSPCA, local estates, private and community projects, and we seek to develop even more collaborative connections – we know that collaboration saves more lives.

We continue to work together as an established and focussed Board, to support our Centre Manager in her crucial role of providing a top class rescue and rehabilitation service to our native Highland wildlife, whilst moving our strategic plans forward in 2026.

Financial Review

Our main source of income continues to be grants received from funding bodies and donations.

Reserves Policy

The Foundation has reserves of £120689.66. The organisation responds to expenditure needs as and when they arise and frequent committee meetings ensures that reserves are always available and when necessary fundraising activity will take place.

Approved by the trustees on 7th April 2026 and signed on their behalf by:

Signed: 

PRINT NAME: ELLEN LINDSAY

POSITION: TEMPORARY CHAIR/TREASURER

Independent Examiner's Report

For the Year Ended 31 October 2025

Independent Examiner's Report to the Trustees of Highland Wildlife Rescue

I report on the financial statements of the charity for the year ended 31 October 2025, which are set out on the following pages.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 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 Regulations. 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.

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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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:



Name:

CHRISTINE ROSS

Address: c/o VGS, Lairg Community Centre, Lairg, IV27 4DB

Date: 8th April 2026

Statement of Receipts and Payments – For the Year Ended 31 October 2025

	Unrestricted	Restricted	2025	2024
INCOME				
Donations	£34,133.50		£34,133.50	£38,426.39
Transfer from Pre-Charity				35055.06
Fundraising:-				
100 Club Subscriptions	£144.00		£144.00	£2,083.00
Merch Sales Markets	£258.00			£202.00
Other Merch Sales	£1,355.88		£1,355.88	£865.92
Sponsorships	£12,220.00		£12,220.00	£7,485.00
Retail Merch Sales	£1,347.50		£1,347.50	£911.00
Fundraisers incl Online	£15,261.97		£15,261.97	£7,454.84
Auction Sales	£13,463.69		£13,463.69	£7,702.28
Bonus Ball Subscriptions	£6,812.00		£6,812.00	£4,730.00
Misc income	£323.32		£323.32	£257.45
Collection Boxes	£955.68		£955.68	£303.00
Reception Hub Donations	£788.11		£788.11	
Hog House Donations	£505.00		£505.00	
Grants		£24,850.00	£24,850.00	
Bank Interest	£733.89		£733.89	£540.11
TOTAL	£88,302.54	£24,850.00	£113,152.54	£106,016.05
EXPENDITURE				
100 Club Payouts	£662.75		£662.75	£353.55
Market Fees	£15.00		£15.00	£60.00
Vet Fees/Supplies	£1,469.12		£1,469.12	£846.36
Misc	£397.89		£397.89	£373.44
Insurance	£1,797.55		£1,797.55	£410.35
Merch for resale	£1,633.42		£1,633.42	£2,143.67
Admin/Stationery	£39.80		£39.80	£39.99
Energy Costs	£3,972.00		£3,972.00	£3,895.92
Salaries & HMRC	£10,895.10	£20,000.00	£30,895.10	£22,416.04
Nest Pension	£2,450.00		£2,450.00	
Manager Travel & Expenses	£1,939.13		£1,939.13	
Cleaning Costs & Materials	£160.00		£160.00	£880.00
Mammal Pens	£1,647.60	£4,600.00	£6,247.60	
Animal Foodstuffs	£1,609.56		£1,609.56	£924.43
Postage	£153.26		£153.26	£207.76
Equipment/Infrastructure	£1,826.39		£1,826.39	£2,487.88
Bonus Ball Payouts	£3,080.00		£3,080.00	£2,000.00
Misc Amazon	£1,933.64		£1,933.64	£1,082.33
Governance IE Accounts	£75.00		£75.00	
TOTAL	£35,757.21	£24,600.00	£60,357.21	£38,121.72
SURPLUS/(DEFICIT)	£52,545.33	£250.00	£52,795.33	£67,894.33

Statement of Balances – As at 31 October 2025

	Unrestricted	Restricted	2025	2024
Opening Balance	67894.33	0	67894.33	0
SURPLUS/(DEFICIT)	£52,545.33	£250.00	52795.33	£67,894.33
Closing Balance	£120,439.66	£250.00	£120,689.66	£67,894.33
Reserves	2025	2024		
Current Account	4163.1	6101.66		
Reserve Account	116526.56	61792.67		
	120689.66	67894.33		

Approved by the trustees on 7th April 2026 and signed on their behalf by:-

Signed: 

Print Name: ELLEN LINDSAY

Position: TEMPORARY CHAIR / TREASURER

Notes to the Accounts – For the Year Ended 31 October 2025

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

3 Related Party Transactions

No other remuneration was paid to the trustees or to any connected persons during the year.