

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

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019**  
**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 2019**

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**THE RED SQUIRREL SURVIVAL TRUST LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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<b>TRUSTEES</b>	The Earl of Kinnoull James Furber The Hon George Lopes Giles Mounsey-Heysham Sir Bertie Ross KCVO David Bliss Leonie Schroder Adrian Vass (appointed 22.10.18) (resigned 21.4.20)
<b>REGISTERED OFFICE</b>	17 Cumberland Street London SW1V 4LS
<b>REGISTERED COMPANY NUMBER</b>	05941388 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1116947
<b>INDEPENDENT EXAMINER</b>	Martin and Company 25 St Thomas Street Winchester Hampshire SO23 9HJ

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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The trustees, who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2019. 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 2015).

**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. Protect red squirrels by keeping reds and greys apart.
2. Secure the environment in which red squirrels can thrive by protecting the biodiversity of the United Kingdom's native woodlands.
3. Assist the winning reds in areas where red squirrel population numbers are increasing.
4. Reintroduce reds around the United Kingdom wherever feasible.
5. Fund research on how to secure the red squirrel's long-term future.
6. Raise awareness of the plight of the reds in the United Kingdom.

**Public benefit**

In setting their 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.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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**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, originally scheduled in the parliamentary timetable for the summer of 2019 although it finally took place on 13 February 2020 due to pressure of Government business and the General Election. 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 2019 has been RSST's leading role in supporting the work of the UK Squirrel Accord, the coalition of 37 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.

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 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. Since the year end grants totalling £190,000 have been made to APHA 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. This is reflected in the low level of other grant making activity in the period under review.

RSST has continued to work closely with British Red Squirrel (BRS), the national website-based information service for volunteers and the general public providing opportunities for people who live in areas where there are no red squirrels to learn about squirrel conservation issues and to become involved in the campaign. As part of the educational mission explicit in its objectives, the establishment of red squirrel safe-enclosures has advanced to the planning stage, working closely with the UK Squirrel Accord's Conservation Group, which is developing a protocol for the translocation and enclosure of red squirrels with the active assistance of Defra and the Scottish, Welsh and Northern Irish administrations together with leading experts in the subject. Such safe-enclosures, in areas where a red squirrel has not been seen for a generation and more, will raise public awareness of their plight and its solutions and gain understanding of and support for the wider campaign to conserve the United Kingdom's biodiverse woodland landscape.

In 2020 we will continue our work with the UK Squirrel Accord while developing our educational mission.

**FINANCIAL REVIEW**

**Financial position**

At 30th September 2019 the charity had funds of £509,769 of which £472,242 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.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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**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.

**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 22 May 2020 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**

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**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 2019.

**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: .....

**THE RED SQUIRREL SURVIVAL TRUST LIMITED****STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

	Notes	Unrestricted fund £	Restricted funds £	<b>30.9.19 Total funds £</b>	30.9.18 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>42,187</b>	<b>163,669</b>	<b>205,856</b>	273,999
Other trading activities	3	-	<b>75</b>	<b>75</b>	390
Investment income	4	<b>134</b>	<b>312</b>	<b>446</b>	319
<b>Total</b>		<b>42,321</b>	<b>164,056</b>	<b>206,377</b>	274,708
<b>EXPENDITURE ON</b>					
Raising funds		<b>25,107</b>	-	<b>25,107</b>	21,265
<b>Charitable activities</b>	5				
Red Squirrel Survival		<b>22,809</b>	<b>35,909</b>	<b>58,718</b>	109,161
<b>Total</b>		<b>47,916</b>	<b>35,909</b>	<b>83,825</b>	130,426
<b>NET INCOME/(EXPENDITURE)</b>		<b>(5,595)</b>	<b>128,147</b>	<b>122,552</b>	144,282
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>43,122</b>	<b>344,095</b>	<b>387,217</b>	242,935
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>37,527</b>	<b>472,242</b>	<b>509,769</b>	387,217

The notes form part of these financial statements



**BALANCE SHEET**  
**30 SEPTEMBER 2019**

	Notes	Unrestricted fund £	Restricted funds £	30.9.19 Total funds £	30.9.18 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	4,500	-	4,500	4,500
<b>CURRENT ASSETS</b>					
Stocks	12	-	-	-	1,348
Debtors	13	-	-	-	24,944
Cash at bank		37,874	472,953	510,827	433,729
		<u>37,874</u>	<u>472,953</u>	<u>510,827</u>	<u>460,021</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(4,847)	(711)	(5,558)	(77,304)
<b>NET CURRENT ASSETS</b>		<u>33,027</u>	<u>472,242</u>	<u>505,269</u>	<u>382,717</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		37,527	472,242	509,769	387,217
<b>NET ASSETS FUNDS</b>	15	<u>37,527</u>	<u>472,242</u>	<u>509,769</u>	<u>387,217</u>
Unrestricted funds				37,527	43,122
Restricted funds				472,242	344,095
<b>TOTAL FUNDS</b>				<u>509,769</u>	<u>387,217</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2019 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 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.
- (b)

**BALANCE SHEET - continued**  
**30 SEPTEMBER 2019**

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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 22 May 2020 and were signed on its behalf by:

The Earl of Kinnoull - Trustee

## **1. 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 2015)', 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.

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **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 2019****2. DONATIONS AND LEGACIES**

	30.9.19	30.9.18
	£	£
Donations	205,852	248,219
Gift aid	4	4,280
Grants	-	21,500
	<u>205,856</u>	<u>273,999</u>

**3. OTHER TRADING ACTIVITIES**

	30.9.19	30.9.18
	£	£
Sale of merchandise	<u>75</u>	<u>390</u>

**4. INVESTMENT INCOME**

	30.9.19	30.9.18
	£	£
Interest	<u>446</u>	<u>319</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Red Squirrel Survival	<u>46,934</u>	<u>11,784</u>	<u>58,718</u>

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	30.9.19	30.9.18
	£	£
Raising public awareness	<u>-</u>	<u>6,901</u>

**7. GRANTS PAYABLE**

	30.9.19	30.9.18
	£	£
Red Squirrel Survival	<u>46,934</u>	<u>88,483</u>

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

	30.9.19	30.9.18
	£	£
UK Squirrel Accord	46,073	11,257
Cornwall Red Squirrel Project	711	1,407
Animal and Plant Health Agency	-	64,979
Red Squirrel Northern England	-	5,840
Red Squirrel Trust Wales	-	5,000
RSSWP	150	-
	<u>46,934</u>	<u>88,483</u>

**THE RED SQUIRREL SURVIVAL TRUST LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019****7. GRANTS PAYABLE - continued****8. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Red Squirrel Survival	<u>9,808</u>	<u>176</u>	<u>1,800</u>	<u>11,784</u>
Support costs, included in the above, are as follows:				
<b>Management</b>			<b>30.9.19</b>	30.9.18
			Red	Total
			Squirrel	activities
			Survival	£
Insurance			£	£
			<b>354</b>	<b>351</b>
Postage and stationery			-	<b>141</b>
Office costs			<b>1,835</b>	<b>3,304</b>
Sundries			-	<b>161</b>
Travel and subsistence			<b>371</b>	<b>914</b>
Secretarial services			<b>4,750</b>	<b>4,500</b>
Bookkeeping			<b>2,498</b>	<b>2,448</b>
			<u><b>9,808</b></u>	<u><b>11,819</b></u>
<b>Finance</b>			<b>30.9.19</b>	30.9.18
			Red	Total
			Squirrel	activities
			Survival	£
Bank charges			£	£
			<u><b>176</b></u>	<u><b>158</b></u>
<b>Governance costs</b>			<b>30.9.19</b>	30.9.18
			Red	Total
			Squirrel	activities
			Survival	£
Independent examiner's fees			£	£
			<u><b>1,800</b></u>	<u><b>1,800</b></u>

**THE RED SQUIRREL SURVIVAL TRUST LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2019****9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2019 nor for the year ended 30 September 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2019 nor for the year ended 30 September 2018.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	49,764	224,235	273,999
Other trading activities	390	-	390
Investment income	137	182	319
<b>Total</b>	<u>50,291</u>	<u>224,417</u>	<u>274,708</u>
 <b>EXPENDITURE ON</b>			
Raising funds	21,265	-	21,265
 <b>Charitable activities</b>			
Red Squirrel Survival	27,215	81,946	109,161
<b>Total</b>	<u>48,480</u>	<u>81,946</u>	<u>130,426</u>
 <b>NET INCOME</b>	<u>1,811</u>	<u>142,471</u>	<u>144,282</u>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	41,311	201,624	242,935
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u>43,122</u>	<u>344,095</u>	<u>387,217</u>

**THE RED SQUIRREL SURVIVAL TRUST LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019****11. TANGIBLE FIXED ASSETS****COST**

At 1 October 2018 and 30 September 2019

Awards &  
trophies  
£4,500**NET BOOK VALUE**

At 30 September 2019

4,500

At 30 September 2018

4,500**12. STOCKS****30.9.19**

30.9.18

£

£

Stocks

-1,348**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR****30.9.19**

30.9.18

£

£

Other debtors

-

21,706

Income tax recoverable

-3,238-24,944**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR****30.9.19**

30.9.18

£

£

Other creditors

1,250

72,472

Accrued expenses

4,3084,8325,55877,304

**THE RED SQUIRREL SURVIVAL TRUST LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019****15. 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>

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
	<u>164,056</u>	<u>(35,909)</u>	<u>128,147</u>
<b>TOTAL FUNDS</b>	<u>206,377</u>	<u>(83,825)</u>	<u>122,552</u>



**THE RED SQUIRREL SURVIVAL TRUST LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019****15. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.10.17 £	Net movement in funds £	At 30.9.18 £
<b>Unrestricted funds</b>			
General fund	41,311	1,811	43,122
<b>Restricted funds</b>			
Core costs fund	2	-	2
Red Squirrels South West (Dorset)	1,199	-	1,199
RSNE (incl. Merseyside & Cumbria)	11,887	(5,367)	6,520
Red Squirrels Trust Wales (formerly Anglesey fund)	8,193	(5,000)	3,193
Cornwall Red Squirrel Project	1,031	(525)	506
Isle of Wight fund	114	-	114
Saving Scotland's Red Squirrels	2,428	435	2,863
Red Squirrels in South Scotland	11,196	405	11,601
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	102,375	152,523	254,898
	<u>201,624</u>	<u>142,471</u>	<u>344,095</u>
<b>TOTAL FUNDS</b>	<u>242,935</u>	<u>144,282</u>	<u>387,217</u>

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	50,291	(48,480)	1,811
<b>Restricted funds</b>			
RSNE (incl. Merseyside & Cumbria)	473	(5,840)	(5,367)
Red Squirrels Trust Wales (formerly Anglesey fund)	-	(5,000)	(5,000)
Cornwall Red Squirrel Project	882	(1,407)	(525)
Saving Scotland's Red Squirrels	435	-	435
Red Squirrels in South Scotland	405	-	405
UK Squirrel Accord	222,222	(69,699)	152,523
	<u>224,417</u>	<u>(81,946)</u>	<u>142,471</u>
<b>TOTAL FUNDS</b>	<u>274,708</u>	<u>(130,426)</u>	<u>144,282</u>

**THE RED SQUIRREL SURVIVAL TRUST LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019****15. MOVEMENT IN FUNDS - continued**

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

	At 1.10.17 £	Net movement in funds £	At 30.9.19 £
<b>Unrestricted funds</b>			
General fund	41,311	(3,784)	37,527
<b>Restricted funds</b>			
Core costs fund	2	-	2
Red Squirrels South West (Dorset)	1,199	-	1,199
RSNE (incl. Merseyside & Cumbria)	11,887	(4,569)	7,318
Red Squirrels Trust Wales (formerly Anglesey fund)	8,193	(5,000)	3,193
Cornwall Red Squirrel Project	1,031	(525)	506
Isle of Wight fund	114	-	114
Saving Scotland's Red Squirrels	2,428	795	3,223
Red Squirrels in South Setoland	11,196	724	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	102,375	279,193	381,568
	<u>201,624</u>	<u>270,618</u>	<u>472,242</u>
<b>TOTAL FUNDS</b>	<u>242,935</u>	<u>266,834</u>	<u>509,769</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 £
<b>Unrestricted funds</b>			
General fund	92,612	(96,396)	(3,784)
<b>Restricted funds</b>			
RSNE (incl. Merseyside & Cumbria)	1,271	(5,840)	(4,569)
Red Squirrels Trust Wales (formerly Anglesey fund)	-	(5,000)	(5,000)
Cornwall Red Squirrel Project	1,743	(2,268)	(525)
Saving Scotland's Red Squirrels	795	-	795
Red Squirrels in South Setoland	724	-	724
UK Squirrel Accord	383,940	(104,747)	279,193
	<u>388,473</u>	<u>(117,855)</u>	<u>270,618</u>
<b>TOTAL FUNDS</b>	<u>481,085</u>	<u>(214,251)</u>	<u>266,834</u>

**16. RELATED PARTY DISCLOSURES**

Donations amounting to £46,073 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.

**17. 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.

**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.

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