

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 2018
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 2018

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THE RED SQUIRREL SURVIVAL TRUST LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 SEPTEMBER 2018

PATRON	HRH The Prince of Wales
TRUSTEES	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)
REGISTERED OFFICE	17 Cumberland Street London SW1V 4LS
REGISTERED COMPANY NUMBER	05941388 (England and Wales)
REGISTERED CHARITY NUMBER	1116947 (England and Wales) SC039959 (Scotland)
INDEPENDENT EXAMINER	Martin and Company 25 St Thomas Street Winchester Hampshire SO23 9HJ
SOLICITORS	Farrer & Co LLP 66 Lincoln's Inn Fields London WC2A 3LH
BANKERS	Handelsbanken First Floor 50-52 London Row Bligh's Meadow Sevenoaks TN13 1AS

THE RED SQUIRREL SURVIVAL TRUST LIMITED

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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 2018. 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/Projects Committee comprising two trustees and a conservation adviser process 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 2018**

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.

The principal focus has been RSST's leading role in supporting the work of the UK Squirrel Accord, the coalition of 35 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 Squirrel Accord's governing committee, while the full-time Squirrel 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 in the grey squirrel population at Defra's National Wildlife Centre laboratories at the Animal and Plant Health Agency (APHA) near York, now in its second year having successfully met its objectives for the initial phase of research. Candidate fertility control drugs are already licenced and on the market so the research is chiefly into distribution mechanisms. There is thus a close correlation between 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 £64,979 was made to APHA in the period from money set aside for this purpose. RSST is playing the leading part in the fundraising effort for this project (which has secured funding pledges for 80% of the target figure of £1 million over 5 years). This is reflected in the relatively low level of other grant making activity in the period under review.

RSST has continued to work closely with British Red Squirrel (BRS), the new 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. An RSST grant set up the BRS website. 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 UK-wide protocol for the translocation and enclosure of red squirrels with the help of the constituent national governments and leading experts in the subject. Such safe-enclosures, in areas where a red squirrel has not been seen for a generation or 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 2019 we will continue our work with the UK Squirrel Accord while developing our educational mission, notably through the development of red squirrel safe-enclosures.

FINANCIAL REVIEW

Financial position

At 30th September 2018 the charity had funds of £387,217 of which £344,095 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.

THE RED SQUIRREL SURVIVAL TRUST LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30 SEPTEMBER 2018

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 27 / 3 / 19 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 2018.

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.

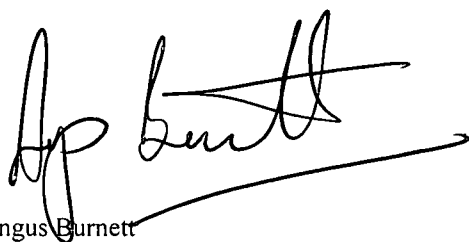
Independent examiner's statement

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 ACA 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



James Angus Burnett
ACA
Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

Date: 4th April 2019

THE RED SQUIRREL SURVIVAL TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2018

		Unrestricted fund £	Restricted funds £	30.9.18 Total funds £	30.9.17 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	49,764	224,235	273,999	246,244
Other trading activities	3	390	-	390	209
Investment income	4	137	182	319	85
Total		50,291	224,417	274,708	246,538
EXPENDITURE ON					
Raising funds		21,265	-	21,265	16,358
Charitable activities	5				
Red Squirrel Survival		27,215	81,946	109,161	92,486
Total		48,480	81,946	130,426	108,844
NET INCOME		1,811	142,471	144,282	137,694
RECONCILIATION OF FUNDS					
Total funds brought forward		41,311	201,624	242,935	105,241
TOTAL FUNDS CARRIED FORWARD		43,122	344,095	387,217	242,935

The notes form part of these financial statements

THE RED SQUIRREL SURVIVAL TRUST LIMITED**BALANCE SHEET**
AT 30 SEPTEMBER 2018

	Notes	Unrestricted fund £	Restricted funds £	30.9.18 Total funds £	30.9.17 Total funds £
FIXED ASSETS					
Tangible assets	11	4,500	-	4,500	4,500
CURRENT ASSETS					
Stocks	12	1,348	-	1,348	1,594
Debtors	13	834	24,110	24,944	7,667
Cash at bank		48,031	385,698	433,729	234,731
		<u>50,213</u>	<u>409,808</u>	<u>460,021</u>	<u>243,992</u>
CREDITORS					
Amounts falling due within one year	14	(11,591)	(65,713)	(77,304)	(5,557)
NET CURRENT ASSETS		<u>38,622</u>	<u>344,095</u>	<u>382,717</u>	<u>238,435</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>43,122</u>	<u>344,095</u>	<u>387,217</u>	<u>242,935</u>
NET ASSETS		<u>43,122</u>	<u>344,095</u>	<u>387,217</u>	<u>242,935</u>
FUNDS	15				
Unrestricted funds				43,122	41,311
Restricted funds				344,095	201,624
TOTAL FUNDS				<u>387,217</u>	<u>242,935</u>

The notes form part of these financial statements

THE RED SQUIRREL SURVIVAL TRUST LIMITED

BALANCE SHEET - CONTINUED
AT 30 SEPTEMBER 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

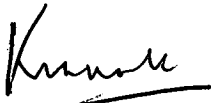
The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2018 in accordance with Section 476 of the Companies Act 2006.

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 special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 27/3/19 and were signed on its behalf by:



.....
The Earl of Kinnoull -Trustee

The notes form part of these financial statements

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 2018

2. DONATIONS AND LEGACIES

	30.9.18	30.9.17
	£	£
Donations	248,219	230,895
Gift aid	4,280	5,007
Grants	21,500	10,342
	<u>273,999</u>	<u>246,244</u>

3. OTHER TRADING ACTIVITIES

	30.9.18	30.9.17
	£	£
Other	<u>390</u>	<u>209</u>

4. INVESTMENT INCOME

	30.9.18	30.9.17
	£	£
Interest	<u>319</u>	<u>85</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 6)	Grant funding of activities (See note 7)	Support costs (See note 8)	Totals
	£	£	£	£
Red Squirrel Survival	<u>6,901</u>	<u>88,483</u>	<u>13,777</u>	<u>109,161</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	30.9.18	30.9.17
	£	£
Raising public awareness	<u>6,901</u>	<u>552</u>

7. GRANTS PAYABLE

	30.9.18	30.9.17
	£	£
Red Squirrel Survival	<u>88,483</u>	<u>78,726</u>

THE RED SQUIRREL SURVIVAL TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2018

7. GRANTS PAYABLE - continued

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

	30.9.18	30.9.17
	£	£
British Red Squirrel	-	64
UK Squirrel Accord	11,257	12,700
Cornwall Red Squirrel Project	1,407	3,483
Animal and Plant Health Agency	64,979	62,479
Red Squirrel Northern England	5,840	-
Red Squirrel Trust Wales	5,000	-
	<u>88,483</u>	<u>78,726</u>

8. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Red Squirrel Survival	<u>11,819</u>	<u>158</u>	<u>1,800</u>	<u>13,777</u>

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

Management

	30.9.18	30.9.17
	Red Squirrel Survival	Total activities
	£	£
Insurance	351	340
Postage and stationery	141	445
Office costs	3,304	2,310
Sundries	161	100
Travel and subsistence	914	106
Secretarial services	4,500	4,000
Bookkeeping	2,448	3,758
	<u>11,819</u>	<u>11,059</u>

Finance

	30.9.18	30.9.17
	Red Squirrel Survival	Total activities
	£	£
Bank charges	<u>158</u>	<u>349</u>

THE RED SQUIRREL SURVIVAL TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2018

8. SUPPORT COSTS - continued

Governance costs

	30.9.18	30.9.17
	Red Squirrel	Total activities
	Survival	
	£	£
Independent examiner's fees	1,800	1,800
	<u>1,800</u>	<u>1,800</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2018 nor for the year ended 30 September 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2018 nor for the year ended 30 September 2017.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	78,661	167,583	246,244
Other trading activities	209	-	209
Investment income	39	46	85
Total	78,909	167,629	246,538
EXPENDITURE ON			
Raising funds	16,358	-	16,358
Charitable activities			
Red Squirrel Survival	29,172	63,314	92,486
Total	45,530	63,314	108,844
NET INCOME	33,379	104,315	137,694
RECONCILIATION OF FUNDS			
Total funds brought forward	7,932	97,309	105,241
TOTAL FUNDS CARRIED FORWARD	41,311	201,624	242,935

THE RED SQUIRREL SURVIVAL TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2018

11. TANGIBLE FIXED ASSETS

	Awards & trophies £
COST	
At 1 October 2017 and 30 September 2018	<u>4,500</u>
 NET BOOK VALUE	
At 30 September 2018	<u><u>4,500</u></u>
At 30 September 2017	<u><u>4,500</u></u>

12. STOCKS

	30.9.18 £	30.9.17 £
Stocks	<u>1,348</u>	<u>1,594</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.18 £	30.9.17 £
Other debtors	21,706	117
Income tax recoverable	3,238	6,473
Prepayments and accrued income	-	1,077
	<u>24,944</u>	<u>7,667</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.18 £	30.9.17 £
Other creditors	72,472	1,000
Accrued expenses	4,832	4,557
	<u>77,304</u>	<u>5,557</u>

THE RED SQUIRREL SURVIVAL TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2018

15. MOVEMENT IN FUNDS

	At 1.10.17 £	Net movement in funds £	At 30.9.18 £
Unrestricted funds			
General fund	41,311	1,811	43,122
Restricted funds			
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 Sctoland	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>
TOTAL FUNDS	<u>242,935</u>	<u>144,282</u>	<u>387,217</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,291	(48,480)	1,811
Restricted funds			
RSNE (incl. Merseyside & Cumbria)	473	(5,840)	(5,367)
Cornwall Red Squirrel Project	882	(1,407)	(525)
Saving Scotland's Red Squirrels	435	-	435
Red Squirrels in South Sctoland	405	-	405
UK Squirrel Accord	222,222	(69,699)	152,523
Red Squirrels Trust Wales (formerly Anglesey fund)	-	(5,000)	(5,000)
	<u>224,417</u>	<u>(81,946)</u>	<u>142,471</u>
TOTAL FUNDS	<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 2018****15. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.10.16 £	Net movement in funds £	At 30.9.17 £
Unrestricted Funds			
General fund	7,932	33,379	41,311
Restricted Funds			
Core costs fund	-	2	2
Red Squirrels South West (Dorset)	1,199	-	1,199
RSNE (incl. Merseyside & Cumbria)	11,320	567	11,887
Red Squirrels Trust Wales (formerly Anglesey fund)	8,193	-	8,193
Cornwall Red Squirrel Project	506	525	1,031
Isle of Wight fund	114	-	114
Saving Scotland's Red Squirrels	1,993	435	2,428
Red Squirrels in South Sctoland	10,785	411	11,196
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	102,375
	<u>97,309</u>	<u>104,315</u>	<u>201,624</u>
TOTAL FUNDS	<u><u>105,241</u></u>	<u><u>137,694</u></u>	<u><u>242,935</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	78,909	(45,530)	33,379
Restricted funds			
Core costs fund	342	(340)	2
RSNE (incl. Merseyside & Cumbria)	567	-	567
Cornwall Red Squirrel Project	1,008	(483)	525
Saving Scotland's Red Squirrels	435	-	435
Red Squirrels in South Sctoland	411	-	411
UK Squirrel Accord	164,866	(62,491)	102,375
	<u>167,629</u>	<u>(63,314)</u>	<u>104,315</u>
TOTAL FUNDS	<u><u>246,538</u></u>	<u><u>(108,844)</u></u>	<u><u>137,694</u></u>

THE RED SQUIRREL SURVIVAL TRUST LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2018****15. MOVEMENT IN FUNDS - continued**

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

	At 1.10.16 £	Net movement in funds £	At 30.9.18 £
Unrestricted funds			
General fund	7,932	35,190	43,122
Restricted funds			
Core costs fund	-	2	2
Red Squirrels South West (Dorset)	1,199	-	1,199
RSNE (incl. Merseyside & Cumbria)	11,320	(4,800)	6,520
Red Squirrels Trust Wales (formerly Anglesey fund)	8,193	(5,000)	3,193
Cornwall Red Squirrel Project	506	-	506
Isle of Wight fund	114	-	114
Saving Scotland's Red Squirrels	1,993	870	2,863
Red Squirrels in South Sctoland	10,785	816	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	-	254,898	254,898
	<u>97,309</u>	<u>246,786</u>	<u>344,095</u>
TOTAL FUNDS	<u><u>105,241</u></u>	<u><u>281,976</u></u>	<u><u>387,217</u></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	129,200	(94,010)	35,190
Restricted funds			
Core costs fund	342	(340)	2
RSNE (incl. Merseyside & Cumbria)	1,040	(5,840)	(4,800)
Cornwall Red Squirrel Project	1,890	(1,890)	-
Saving Scotland's Red Squirrels	870	-	870
Red Squirrels in South Sctoland	816	-	816
UK Squirrel Accord	387,088	(132,190)	254,898
Red Squirrels Trust Wales (formerly Anglesey fund)	-	(5,000)	(5,000)
	<u>392,046</u>	<u>(145,260)</u>	<u>246,786</u>
TOTAL FUNDS	<u><u>521,246</u></u>	<u><u>(239,270)</u></u>	<u><u>281,976</u></u>

THE RED SQUIRREL SURVIVAL TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2018

16. RELATED PARTY DISCLOSURES

Donations amounting to £12,700 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.