

**HILLSWICK WILDLIFE SANCTUARY TRUST**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31<sup>ST</sup> MARCH 2017**

**Company Registration Number SC 194024**

**Charity Number SC 020979**

THURSDAY



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SCT

28/12/2017

#252

COMPANIES HOUSE

**David Porter A.C.M.A**  
**Accountant**  
**86 King Harald Street**  
**Lerwick**  
**Shetland**

# **HILLSWICK WILDLIFE SANCTUARY TRUST**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> MARCH 2017**

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# **HILLSWICK WILDLIFE SANCTUARY TRUST**

## **OFFICERS AND PROFESSIONAL ADVISERS**

### **Directors and Trustees**

**J Bevington  
P J Bevington  
R Patterson  
S Bryant  
A Bacon  
K Robinson  
S Sawatzki**

### **Secretary**

**Peter John Bevington**

### **Registered Office**

**The Booth  
Hillswick  
Shetland  
ZE2 9RW**

### **Independent Examiner**

**David A Porter ACMA  
Accountant  
86 King Harald Street  
Lerwick  
Shetland ZE1 0ER**

### **Bankers**

**Clydesdale Bank plc  
106 Commercial Street  
Lerwick  
Shetland ZE1 0JJ**

# **HILLSWICK WILDLIFE SANCTUARY TRUST**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31<sup>ST</sup> MARCH 2017**

The trustees have pleasure in presenting their annual report and the unaudited financial statement of the company for the year ended 31<sup>st</sup> March 2017.

### **INTRODUCTION**

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their annual report and the unaudited financial statements for the year ended 31<sup>st</sup> March 2017. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities issued in October 2000 in preparing the annual report and financial statements of the charity.

### **OBJECTS OF THE CHARITY, PRINCIPAL ACTIVITIES AND ORGANISATION OF OUR WORK**

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association

The charity's objects and its principal activity continue to be that of the provision of a sanctuary for wildlife carried on in a charitable operation which is funded by donations and with the assistance of volunteers, for whom the company provides food, sleeping accommodation and transport.


### **DIRECTORS AND TRUSTEES**

All directors of the company are also trustees of the charity, and there are no other trustees. Five new trustees were appointed during the accounting period, while one trustee resigned.

### **STRUCTURE**

Trustees are formally elected from the Membership at the AGM having been proposed and seconded. The Board of Directors (Trustees) are:

Jan Bevington  
Peter John Bevington  
Ron Patterson  
Siân Bryant  
Alice Bacon  
Kate Robinson  
Sara Sawatzki



Jan Bevington

# **HILLSWICK WILDLIFE SANCTUARY TRUST**

## **Directors Report**

**YEAR ENDED 31<sup>ST</sup> MARCH 2017**

### **REVIEW OF ACTIVITIES DURING THE PERIOD**

2016/17 was a transformational year for Hillswick Wildlife Sanctuary in which we lay the groundwork for major future developments.

With funding from Sullom Voe Association (SVA), with whom we are connected as members of Shetland's Wildlife Response Coordinating Committee, we employed London-based Grow Fundraising Consultancy to design a fundraising strategy, including a new website, to help the sanctuary become financially sustainable in the long term.

As a direct result of this work, SVA agreed to fund 75% of a major redevelopment plan to ensure the animal care facilities at HWS are sufficiently equipped and robust to serve as a base of operations for the rehabilitation of marine mammals in the event of an oil spill.

To help us take on this greater level of responsibility, HWS has appointed five new directors, while one director has resigned.

Meanwhile the international wildlife charity World Animal Protection continued to support HWS with a further contribution towards the refurbishment of the HWS seal unit.

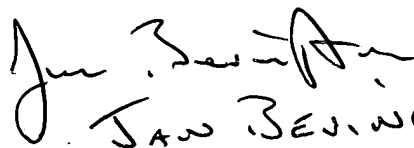
In August we extended our work with cetaceans by hosting a successful weekend of workshops run by Inverness-based Scottish Marine Animal Stranding Scheme attended by 30+ volunteers.

Interestingly soon afterwards their services were called upon to perform post mortems on a stranded fin whale and a stranded killer whale, both of which HWS assisted in coordinating.

The year was marked by a major influx of otters, which appears to reflect their growing numbers in Shetland. During the year we cared for six otters – a record outside of the Braer oil spill. We also cared for eight grey seals and four common seals.

This year we had eight volunteers to help us during the summer, from France, New Zealand, Canada and the US.

Finally, we were approached by ITV to use HWS as a set for the next series of the crime drama 'Shetland', to be aired next year. This will further raise our public profile, which is growing all the time thanks to social media.



Ian Bevinston.

**HILLSWICK WILDLIFE SANCTUARY TRUST**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2017**

**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, and**
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 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**

A handwritten signature in black ink, appearing to read 'D. Porter', with a long horizontal line extending to the right.

**David Porter A.C.M.A**  
**Accountant**  
**86 King Harald Street**  
**Lerwick**  
**Shetland**

## **1. ACCOUNTING POLICIES**

### **Basis of accounting**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) and (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.

My examination is 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 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 accounts.

### **Incoming Resources**

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year in which they are received. Deferred income represents amounts received for future periods and are released to incoming resources in the period for which they have been received

All other income is included in the SOFA in the year in which it is receivable.

### **Cash flow statement**

The trustees have taken advantage of the exemption in Financial Reporting Standard No.1 from including a cash flow statement in the financial statements on the grounds that the company is small.

### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset,

Freehold Property	10%	Straight Line
Plant and Machinery	25%	Straight Line
Fixtures and Fittings	25%	Straight Line
Motor Vehicles	25%	Straight Line

**HILLSWICK WILDLIFE SANCTUARY TRUST**  
**Statement of Financial**  
**Activities**  
**Year Ended 31st March**  
**2017**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
<b>INCOMING RESOURCES</b>					
Grants Received	1		30140	30140	5964
Donations and Fund Raising		25919		25919	19035
Interest Receivable				0	0
Other Income		900		900	3300
<b>TOTAL INCOMING RESOURCES</b>		<b>26819</b>	<b>30140</b>	<b>56959</b>	<b>28299</b>
<b>RESOURCES EXPENDED</b>					
Direct Charitable Expenditure		8098	23105	31203	16618
Fund Raising and Publicity Management and Administration		8565		8565	1166
<b>TOTAL RESOURCES EXPENDED</b>		<b>16663</b>	<b>23105</b>	<b>39768</b>	<b>17783</b>
<b>NET OUTGOING/INCOMING RESOURCES FOR THE YEAR</b>		<b>10156</b>	<b>7035</b>	<b>17191</b>	<b>10516</b>
		<b>12891</b>	<b>81</b>	<b>12972</b>	<b>2456</b>
Balance Carried forward		23047	7116	30163	12972



**HILLSWICK WILDLIFE SANCTUARY  
TRUST**  
Balance sheet as 31st  
March 2017

	Note	£	2017 £	2016 £
<b>FIXED ASSETS</b>				
Tangible Assets	5		5669	1757
<b>CURRENT ASSETS</b>				
Cash at Bank	6		24494	11214
Amounts falling due within one year				
<b>NET CURRENT ASSETS</b>			30163	12972
<b>NET ASSETS</b>	7			4971
<b>FUNDS</b>				
Unrestricted			23047	12891
Restricted			7116	81
			30163	12972

For the year ending 31/03/2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors' acknowledge their responsibility for complying with the requirements of the Act with respect to accounting and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Signed PJ B Director Date 27/12/17

Print Name PJ BEVINGTON

**HILLSWICK WILDLIFE SANCTUARY TRUST**  
**Notes to the Financial Statements**  
**Year Ended 31st March 2017**

**1 GRANTS RECEIVED**

Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
£	£ 30140	£ 30140	5964

**2 DIRECT CHARITABLE EXPENDITURE**

Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
£	£	£	£
Provision of a sanctuary for wildlife	- 23105	23105	9405

**Analysis of provision of charitable services:**

Staff Costs	Other Costs	Total 2017	Total 2016
Provision of a sanctuary for wildlife	8098	8098	7212

**3 MANAGEMENT AND ADMINISTRATION**

Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
£	£	£	£
Other administrative costs 2316	6250	8566	668

**4 TOTAL RESOURCES EXPENDED**

Staff Costs	Depreciation	Other Costs	Total 2017	Total 2016
£	£	£	£	£
Direct charitable expenditure		39769	39769	17784
Fundraising and publicity				-
Management and administration				

**HILLSWICK WILDLIFE SANCTUARY TRUST**  
**Notes to the Financial Statements**  
**Year Ended 31st March 2017**

**5 TANGIBLE FIXED ASSETS**

	Freehold Property	Plant & Machinery	Fixtures & Fittings	Motor Vehicles	Total
	£	£	£	£	£
<b>COST</b>					
At 1st April 2016	7181	3601	5597	6495	23274
Additions	-	4740	-	-	4740
Disposals					0
At 31st March 2017	7181	8341	5597	6495	28014
<b>DEPRECIATION</b>					
At 1st April 2016	7181	2104	5238	6495	21018
Charge for the year	0	1247	80		1327
<b>NET BOOK VALUE</b>					
At 31st March 2017	0	4990	679	0	5669
At 31st March 2016	0		359	0	359

**6 CASH AT BANK**

	2017	2016
	£	£
Current Account	24494	11214

**7 ANALYSIS OF NET ASSETS BETWEEN THE FUNDS**

	Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
	£	£	£	£
Tangible Fixed Assets			5669	1757
Net current assets			24494	11214

**HILLSWICK WILDLIFE SANCTUARY TRUST  
YEAR ENDED 31<sup>ST</sup> MARCH 2017**

For the year ending 31/03/2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

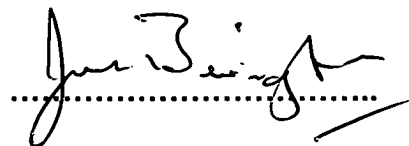
Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by members of the committee on .....27/12/17....., and are signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Jan Bevington', written over a horizontal dotted line.

**Jan Bevington  
Chair  
HWST**

A handwritten signature in black ink, appearing to read 'Pete Bevington', written over a horizontal dotted line.

**Pete Bevington  
Secretary  
HWST**