

HILLSWICK WILDLIFE SANCTUARY TRUST

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST MARCH 2019

Company Registration Number SC 194024

Charity Number SC 020979



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

HILLSWICK WILDLIFE SANCTUARY TRUST

FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2019

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HILLSWICK WILDLIFE SANCTUARY TRUST

OFFICERS AND PROFESSIONAL ADVISERS

Directors and Trustees

**J Bevington
P J Bevington
S Bryant
A Bacon
K Robinson
S Sawatzki
R Riley
A Riley
A Barron
T Leith**

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 31ST MARCH 2019

The trustees have pleasure in presenting their annual report and the unaudited financial statement of the company for the year ended 31st March 2019.

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 31st March 2019. 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 grants and with the assistance of volunteers, for whom the company provides food, sleeping accommodation and transport.

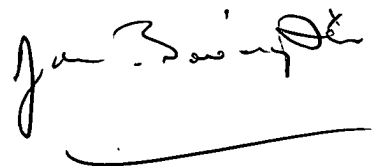

DIRECTORS AND TRUSTEES

All directors of the company are also trustees of the charity, and there are no other trustees. Three 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:

Alice Bacon
Anne Barron
Jan Bevington
Peter John Bevington
Siân Bryant
Tracey Leith
Alison Riley
Richard Riley
Kate Robinson
Sara Sawatzki



JAN BEVINGTON

HILLSWICK WILDLIFE SANCTUARY TRUST

Directors Report

YEAR ENDED 31ST MARCH 2019

REVIEW OF ACTIVITIES DURING THE PERIOD

This year Hillswick Wildlife Sanctuary succeeded in securing the necessary finance to proceed with the long-awaited upgrade to the animal care facilities. After the Sullom Voe Association agreed to fund 75% of a £400,000 building project last year, HWS secured the remaining finance through the European LEADER Fund. Further funds were raised this year from World Animal Protection.

As a result, HWS was able to sign a design and build contract with local firm Shetland Construction and Development Ltd to upgrade all our animals care facilities, build a visitor centre and install a seawater pumping system. We have arranged a bridging loan with Shetland Charitable Trust to help finance the project.

To raise further funds, HWS organised a Shetland Wildlife Photography exhibition at The Weaving Shed Gallery featuring work by local photographers, and trustees Anne Barron organised an art competition/exhibition at Islesburgh Community Centre. We also received a further bequest from the estate of Bill Hart and local woman Ramona Barton raised almost £850 for the sanctuary by running the Berlin Marathon.

Meanwhile media interest in the sanctuary continued with visits from film crews from France, Italy and Belgium. US-based website The Dodo made enquiries about filming in Hillswick, and the BBC interviewed HWS about the salmon industry shooting seals after an online documentary highlighted the issue when five seals were found shot on the island of Yell, resulting in a fine for the local salmon farm.

In other ways it was a sad year: two common seals died shortly after they were brought in to the sanctuary. One was premature and had an umbilical infection, the second had been attacked and severely wounded.

We accommodated six grey seals, five of which were successfully released. The sixth died within hours of arrival, and was sent for post mortem which uncovered a severe internal infection.

HWS was also faced with the continued blight of discarded fishing nets entangling seals. We disentangled a young grey seal on Unst, but it subsequently died from its wounds. Four other entangled seals were brought to our attention, none of which could be helped as they were still in the sea.

It was an unprecedented year for otters, with eight being rescued and/or released during the year, stretching our capacity to accommodate them. We also were called out to collect nine otters that had been killed on Shetland's roads, another issue of great concern.

During the year we had 12 volunteers staying at the sanctuary from Canada, France, Belgium, Spain and the USA. We also received regular help from our two trustees Alison and Richard Riley, and from Anne Barron.

HWS continues to benefit from monthly pledges and one off donations from more than 400 supporters throughout the world, without whom we would not be able to continue this work and for which we are extremely grateful.

HILLSWICK WILDLIFE SANCTUARY TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31ST MARCH 2019

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



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
2019

	Note	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
INCOMING RESOURCES					
Grants Received	1		10000	10000	0
Donations and Fund Raising		46372	1625	47997	54235
Interest Receivable				0	0
Other Income				0	0
TOTAL INCOMING RESOURCES		46372	11625	57997	54235
RESOURCES EXPENDED					
Direct Charitable Expenditure		12290	7545	19836	37278
Fund Raising and Publicity Management and Administration		6829	27939	34768	22330
TOTAL RESOURCES EXPENDED		19119	35484	54604	59608
NET OUTGOING/INCOMING RESOURCES FOR THE YEAR		27252	-23859	3393	-5373
		60671	-35881	24790	30163
Balance Carried forward		87923	-59740	28183	24790

HILLSWICK WILDLIFE SANCTUARY TRUST
Balance sheet as 31st
March 2019

	Note	£	£	2019	£	2018	£
FIXED ASSETS							
Tangible Assets	5			4709		5533	
CURRENT ASSETS							
VAT				1984			
Cash at Bank	6			31170		12353	
Amounts falling due within one year				-14600			
NET CURRENT ASSETS				18554		12353	
NET ASSETS	7			23263		17886	
FUNDS							
Unrestricted				87923		60671	
Restricted				-59740		35881	
VAT				-4920		-6904	
				23263		17886	

For the year ending 31/03/2019 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  Director Date 4/10/19

Print Name PETE BENINGTON

HILLSWICK WILDLIFE SANCTUARY TRUST
Notes to the Financial Statements
Year Ended 31st March 2019

1 GRANTS RECEIVED

Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
£	£10,000	£10,000	£0

2 DIRECT CHARITABLE EXPENDITURE

Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
£	£	£	£

Provision of a sanctuary for wildlife	-	7545	7545	24357
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Analysis of provision of charitable services:

Staff Costs	Other Costs	Total 2019	Total 2018
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Provision of a sanctuary for wildlife		12290	12290	12785
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3 MANAGEMENT AND ADMINISTRATION

Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
£	£	£	£
6005	27939	33944	22330

4 TOTAL RESOURCES EXPENDED

£	6005	£	47775	53780
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Staff Costs	Depreciation	Other Costs	Total 2018	Total 2017
£	£2151	£53780	£61623	£39769

Direct charitable expenditure				
Fundraising and publicity				
Management and administration				-

HILLSWICK WILDLIFE SANCTUARY TRUST
Notes to the Financial Statements
Year Ended 31st March 2019

5 TANGIBLE FIXED ASSETS

	Freehold Property	Plant & Machinery	Fixtures & Fittings	Motor Vehicles	Total
	£	£	£	£	£
COST					
At 1st April 2018	7181	8341	5997	6495	28014
Additions	-		2015	-	2015
Disposals					0
At 31st March 2019	7181	8341	8012	6495	30029
DEPRECIATION					
At 1st April 2018	7181	3772	5238	6495	23169
Charge for the year	0	1668	483		2151
NET BOOK VALUE					
At 31st March 2019	0	2901	1808	0	4709
At 31st March 2018	0	4569	2291	0	6860

6 CASH AT BANK

	2019	2018
	£	£
Current Account	31170	12353

7 ANALYSIS OF NET ASSETS BETWEEN THE FUNDS

	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
Tangible Fixed Assets			4709	5533
Net current assets			18554	12353

HILLSWICK WILDLIFE SANCTUARY TRUST

YEAR ENDED 31ST MARCH 2019

For the year ending 31/03/2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

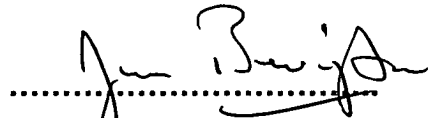
Directors' responsibilities:

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

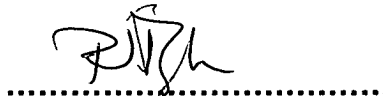
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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 on27/09/19....., and are signed on their behalf by:



Jan Bevington
Chair
HWST



Pete Bevington
Secretary
HWST