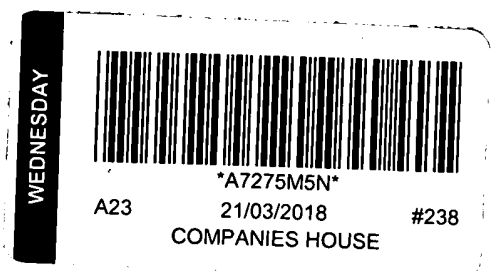


REGISTERED COMPANY NUMBER: 05941388 (England and Wales)
REGISTERED CHARITY NUMBER: 1116947
REGISTERED SCOTTISH CHARITY NUMBER: SC039959

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 SEPTEMBER 2017
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 2017

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THE RED SQUIRREL SURVIVAL TRUST LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 SEPTEMBER 2017

| | |
|----------------------------------|---|
| 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 Fane |
| 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 HSBC 3 New Market Beccles Suffolk NR34 9HQ |

THE RED SQUIRREL SURVIVAL TRUST LIMITED

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30 SEPTEMBER 2017**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2017. 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.

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 tight containment of the charity's overheads reported in the previous period has continued with support costs in this period being £13,208.

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 additional member of the Squirrel Accord's governing committee, while the full-time Squirrel Accord Manager is a ranking civil servant seconded from Natural England to RSST for the purposes of line management and administration.

THE RED SQUIRREL SURVIVAL TRUST LIMITED

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30 SEPTEMBER 2017**

The 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 entering 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 £62,479 was made to APHA in the period from money set aside for this purpose. RSST is playing a leading part in the fundraising effort for this project (raising the majority of the money raised in the first five months of the project, which amounts to more than half the £1 million over five years required to fund it). 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), a 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, RSST is also promoting the establishment of red squirrel safe-enclosures in areas which in recent decades have not supported a red squirrel population in order to 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 2018 we will continue our work with the UK Squirrel Accord while developing our educational mission, not least through the promotion of red squirrel safe-enclosures.

FINANCIAL REVIEW

Financial position

At 30th September 2017 the charity had funds of £242,935 of which £201,624 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.

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).

THE RED SQUIRREL SURVIVAL TRUST LIMITED

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30 SEPTEMBER 2017**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of The RSST Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 9th Feb. 2018 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**

I report on the accounts for the year ended 30 September 2017 set out on pages six to fourteen.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

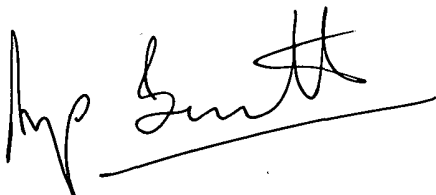
Independent examiner's statement

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 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the 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)

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.



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

Date: 15 March 2018

THE RED SQUIRREL SURVIVAL TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2017

| | | Unrestricted fund | Restricted funds | 30.9.17 Total funds | 30.9.16 Total funds |
|------------------------------------|-------|----------------------|---------------------|------------------------|------------------------|
| | Notes | £ | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 78,661 | 167,583 | 246,244 | 53,598 |
| Other activities | 3 | 209 | - | 209 | 528 |
| Investment income | 4 | 39 | 46 | 85 | 44 |
| Other income | | - | - | - | 16 |
| Total | | 78,909 | 167,629 | 246,538 | 54,186 |
| EXPENDITURE ON | | | | | |
| Raising funds | | 16,358 | - | 16,358 | 6,006 |
| Charitable activities | 5 | | | | |
| Red Squirrel Survival | | 29,172 | 63,314 | 92,486 | 36,201 |
| Total | | 45,530 | 63,314 | 108,844 | 42,207 |
| NET INCOME | | 33,379 | 104,315 | 137,694 | 11,979 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 7,932 | 97,309 | 105,241 | 93,262 |
| TOTAL FUNDS CARRIED FORWARD | | 41,311 | 201,624 | 242,935 | 105,241 |

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

THE RED SQUIRREL SURVIVAL TRUST LIMITED**BALANCE SHEET**
AT 30 SEPTEMBER 2017

| | | Unrestricted fund | Restricted funds | 30.9.17 Total funds | 30.9.16 Total funds |
|--|-------|----------------------|---------------------|------------------------|------------------------|
| | Notes | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |
| Tangible assets | 10 | 4,500 | - | 4,500 | 4,500 |
| CURRENT ASSETS | | | | | |
| Stocks | 11 | 1,594 | - | 1,594 | 1,627 |
| Debtors | 12 | 4,269 | 3,398 | 7,667 | 3,783 |
| Cash at bank | | <u>35,596</u> | <u>199,135</u> | <u>234,731</u> | <u>105,241</u> |
| | | 41,459 | 202,533 | 243,992 | 110,651 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 13 | (4,648) | (909) | (5,557) | (9,910) |
| NET CURRENT ASSETS | | <u>36,811</u> | <u>201,624</u> | <u>238,435</u> | <u>100,741</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 41,311 | 201,624 | 242,935 | 105,241 |
| NET ASSETS | | <u>41,311</u> | <u>201,624</u> | <u>242,935</u> | <u>105,241</u> |
| FUNDS | 14 | | | | |
| Unrestricted funds | | | | 41,311 | 7,932 |
| Restricted funds | | | | <u>201,624</u> | <u>97,309</u> |
| TOTAL FUNDS | | | | <u>242,935</u> | <u>105,241</u> |

The notes form part of these financial statements

THE RED SQUIRREL SURVIVAL TRUST LIMITED

BALANCE SHEET - CONTINUED
AT 30 SEPTEMBER 2017

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2017 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 small charitable companies.

The financial statements were approved by the Board of Trustees on 9th Feb. 2017 and were signed on its behalf by:



.....
The Earl of Kinnoull -Trustee

The notes form part of these financial statements

THE RED SQUIRREL SURVIVAL TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 30 SEPTEMBER 2017**

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 2017

2. DONATIONS AND LEGACIES

| | 30.9.17 | 30.9.16 |
|-----------|----------------|---------------|
| | £ | £ |
| Donations | 230,895 | 51,484 |
| Gift aid | 5,007 | 2,114 |
| Grants | <u>10,342</u> | <u>-</u> |
| | <u>246,244</u> | <u>53,598</u> |

3. OTHER ACTIVITIES

| | 30.9.17 | 30.9.16 |
|--------------------|------------|------------|
| | £ | £ |
| Fundraising events | <u>209</u> | <u>528</u> |

4. INVESTMENT INCOME

| | 30.9.17 | 30.9.16 |
|----------|-----------|-----------|
| | £ | £ |
| Interest | <u>85</u> | <u>44</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>552</u> | <u>78,726</u> | <u>13,208</u> | <u>92,486</u> |

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 30.9.17 | 30.9.16 |
|--------------|------------|------------|
| | £ | £ |
| Direct costs | <u>552</u> | <u>243</u> |

7. GRANTS PAYABLE

| | 30.9.17 | 30.9.16 |
|-----------------------|---------------|---------------|
| | £ | £ |
| Red Squirrel Survival | <u>78,726</u> | <u>19,635</u> |

THE RED SQUIRREL SURVIVAL TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2017

7. GRANTS PAYABLE - continued

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

| | 30.9.17 | 30.9.16 |
|--------------------------------|---------------|---------------|
| | £ | £ |
| Roots & Shoots | - | 310 |
| British Red Squirrel | 64 | 3,000 |
| UK Squirrel Accord | 12,700 | 13,261 |
| RS United | - | 2,500 |
| Cornwall Red Squirrel project | 3,483 | 564 |
| Animal and Plant Health Agency | <u>62,479</u> | <u>-</u> |
| | <u>78,726</u> | <u>19,635</u> |

8. SUPPORT COSTS

| | Management | Finance | Governance costs | Totals |
|-----------------------|---------------|------------|------------------|---------------|
| | £ | £ | £ | £ |
| Red Squirrel Survival | <u>11,059</u> | <u>349</u> | <u>1,800</u> | <u>13,208</u> |

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

Management

| | 30.9.17 | 30.9.16 |
|------------------------|-----------------------|------------------|
| | Red Squirrel Survival | Total activities |
| | £ | £ |
| Insurance | 340 | 345 |
| Postage and stationery | 445 | 657 |
| Office costs | 2,310 | 4,613 |
| Sundries | 100 | - |
| Travel and subsistence | 106 | 222 |
| Secretarial services | 4,000 | 4,000 |
| Bookkeeping | <u>3,758</u> | <u>4,913</u> |
| | <u>11,059</u> | <u>14,750</u> |

Finance

| | 30.9.17 | 30.9.16 |
|--------------|-----------------------|------------------|
| | Red Squirrel Survival | Total activities |
| | £ | £ |
| Bank charges | <u>349</u> | <u>323</u> |

Governance costs

| | 30.9.17 | 30.9.16 |
|-----------------------------|-----------------------|------------------|
| | Red Squirrel Survival | Total activities |
| | £ | £ |
| Independent examiner's fees | <u>1,800</u> | <u>1,250</u> |

THE RED SQUIRREL SURVIVAL TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2017

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2017 nor for the year ended 30 September 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2017 nor for the year ended 30 September 2016.

10. TANGIBLE FIXED ASSETS

| | Awards & trophies £ |
|---|---------------------------|
| COST | |
| At 1 October 2016 and 30 September 2017 | <u>4,500</u> |
| NET BOOK VALUE | |
| At 30 September 2017 | <u>4,500</u> |
| At 30 September 2016 | <u>4,500</u> |

11. STOCKS

| | 30.9.17 £ | 30.9.16 £ |
|--------|--------------|--------------|
| Stocks | <u>1,594</u> | <u>1,627</u> |

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30.9.17 £ | 30.9.16 £ |
|--------------------------------|--------------|--------------|
| Other debtors | 117 | 285 |
| Income tax recoverable | 6,473 | 1,466 |
| Prepayments and accrued income | <u>1,077</u> | <u>2,032</u> |
| | <u>7,667</u> | <u>3,783</u> |

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30.9.17 £ | 30.9.16 £ |
|------------------|--------------|--------------|
| Other creditors | 1,000 | 3,505 |
| Accrued expenses | <u>4,557</u> | <u>6,405</u> |
| | <u>5,557</u> | <u>9,910</u> |

THE RED SQUIRREL SURVIVAL TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2017

14. 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 Southern Scotland for Scotland | 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 |
| | 97,309 | 104,315 | 201,624 |
| TOTAL FUNDS | 105,241 | 137,694 | 242,935 |

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 Southern Scotland for Scotland | 411 | - | 411 |
| UK Squirrel Accord | 164,866 | (62,491) | 102,375 |
| | 167,629 | (63,314) | 104,315 |
| TOTAL FUNDS | 246,538 | (108,844) | 137,694 |

THE RED SQUIRREL SURVIVAL TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2017

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's governing committee.

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 Southern Scotland for 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.