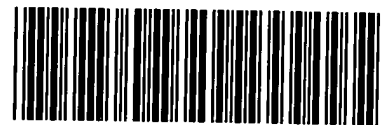


REGISTERED COMPANY NUMBER: SC659241 (Scotland)
REGISTERED CHARITY NUMBER: 050767

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH APRIL 2023
FOR
BLUE HIGHLANDS RAPTOR RESCUE & AVIAN
CONSERVATION CENTRE LTD

Goldwells Ltd
10 Knockbreck Street
Tain
Ross-Shire
IV19 1BJ

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23/01/2024

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COMPANIES HOUSE

BLUE HIGHLANDS RAPTOR RESCUE & AVIAN
CONSERVATION CENTRE LTD

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2023

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**BLUE HIGHLANDS RAPTOR RESCUE & AVIAN
CONSERVATION CENTRE LTD**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH APRIL 2023**

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 30th April 2023. 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 2019)..

OBJECTIVES AND ACTIVITIES

The company's objects are:

- i. To educate the public and pupils in matters pertaining to bird welfare in general and the prevention of cruelty and suffering, as well as their roles in local, national and global ecosystems.
- ii. ii. To promote for the benefit of the public the conservation and protection of natural environment by promoting rehabilitation and wild release of indigenous species, and propagation of those that are endangered or at risk.
- iii. iii. To promote humane behaviour towards animals, in particular, but not restricted to birds, by providing appropriate care, protection, treatment and security for those which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage.

**BLUE HIGHLANDS RAPTOR RESCUE & AVIAN
CONSERVATION CENTRE LTD**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH APRIL 2023**

ACHIEVEMENT AND PERFORMANCE

I am proud to write you regarding our progress again this year. This year easily signifies the greatest growth and accomplishments ever experienced by our 33 year old organisation. You have been essential to this year's national and international accomplishments. We hope you'll make even more possible in future. This year was trying indeed-we've continued taking on overflow from other closed or struggling organisations, Avian Influenza and algal blooms destroying pelagics and other shorebirds, and then of course, ever-increasing needs presenting from governmental organisations such as the SSPCA, begging our help here in the Highlands. All of these pressures have created a perfect storm in terms of work. I'm proud to say we have met every challenge thus far, 24 hours per day. Our greatest challenge this year? The shocking closure of the SSPCA's ONLY satellite office servicing the Caithness and Sutherland area-essentially, the top third of mainland U.K., thereby overnight doubling our intake. We are the only avian-only rescue centre in the far north as of this closure, and have nothing near the resources our predecessor (SSPCA's centre) had. The SSPCA already relied heavily upon us, more year over year, but now, we are the only critical link between injured wildlife and emergency aid/rehabilitation. Please continue to help us to provide for this most underserved area in the U.K. The need is critical and emergent. Our dedication has lead to a much-needed expansion of a wildlife centre also here in our town, headed by our ever-diligent employee Jane Wilson. We grow from strength to strength and have been positively featured in 28 news sources in 36 months all over Great Britain. Blue Highlands has remained a light of hope in Stygian times. We have become the go-to location for governmental and NGO referrals as well as for the public in general, providing advice, education, rehabilitation and critical care. We have also become the reference location of choice for five different veterinary practices for bird rehabilitation. This year we also performed a successful bi-lateral cataract surgery using phacoemulsification on huge eagle owl-the first of its kind worldwide, with our associates at the University Scottish Vet Referrals in Inverness. Two scientific papers are currently being written about this unusual case, in order to pave the way for such procedures for other birds of prey globally. Beyond this, we have been forging alliances internationally, the latest is collaboration on this year's Snowy Owl release on the European mainland. Of the three young snowies we raised in our ENCORE species survival programme, two of them are fit for wild release (the third remaining with us to make this magnificent taxon available for education and awareness work-specially pressing given the fragility of the Arctic tundra habitat). Because their more normative habitat is, of course, on the Continent, we are establishing long-term collaborations and firm relationships with like-minded organisations and governments dedicated to endangered wildlife survival. Currently two gentlemen colleagues of ours (the Global Owl Project) are working with us to change continental laws permanently to allow for the wild release of Snowy owls to re-establish themselves in the Swedish and Finnish original breeding sites. They are also trying to suspend the current law to allow for Blue Highlands and only Blue Highlands to release as a test project as of next year. This will help to establish the U.K. as a leader among nations in wildlife conservation. These, along with many other breakthrough accomplishments, including our direct participation in new legislation preventing the destruction of red-listed birds' eggs and nests, as well as providing refuge for any thus orphaned (and/or persecuted) individuals, have been in no small part made possible by your dedication and generosity to this organisation. On the part of the voiceless wildlife we represent, we thank you, and look forward to seeing you and sharing more progress with you soon.

FINANCIAL REVIEW

Financial position

Blue Highlands Raptor & Avian Conservation Centre suffered an overall deficit of £5,521 (2022 Surplus: £123. Total income for the year was £44,334 (2022: £49,478) and total expenditure was £49,855 (2022: £49,355).

The charity currently holds £6,000 of reserves at 30/04/2023.

The company is a recognised charity and as a result there is no liability on the company's income.

**BLUE HIGHLANDS RAPTOR RESCUE & AVIAN
CONSERVATION CENTRE LTD**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH APRIL 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The structure of the company consists of:

-(a) the TRUSTEES - who have the right to attend the annual general meeting (and any other general meeting) and have important powers under the articles of association and the Act; in particular, the trustees elect people to serve as directors and take decisions in relation to changes to the articles themselves.

-(b) the DIRECTORS - who hold regular meetings during the period between annual general meetings, and generally control and supervise the activities of the company; in particular, the directors are responsible for monitoring the financial position of the company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC659241 (Scotland)

Registered Charity number

050767

Registered office

Bayview House
1 Golf Road
Brora
Highlands
KW9 6QS

Trustees

Lady H Broscova-Righetti Director
Lady F Pedraza-Broscova Director (resigned 3/9/23)
T Andreas Director
T Hoffman (appointed 4/9/23)

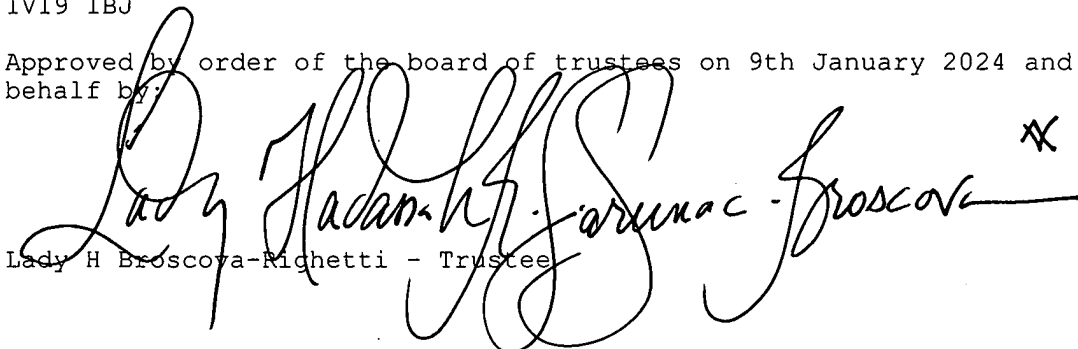
Company Secretary

Lady H Broscova-Righetti

Independent Examiner

Goldwells Ltd
10 Knockbreck Street
Tain
Ross-Shire
IV19 1BJ

Approved by order of the board of trustees on 9th January 2024 and signed on its behalf by

A large, stylized handwritten signature in black ink, which appears to read 'Lady H Broscova-Righetti'. To the right of the signature is a small handwritten mark that looks like 'X' or 'K'.

Lady H Broscova-Righetti - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BLUE HIGHLANDS RAPTOR RESCUE & AVIAN
CONSERVATION CENTRE LTD**

I report on the accounts for the year ended 30th April 2023 set out on pages five to ten.

Respective responsibilities of trustees and examiner

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

Basis of the independent examiner's report

My examination was 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 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 I do not express an audit opinion on the view given by the accounts.

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 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 to comply with Regulation 8 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.



Mr Gary Addison ACCA
The Association of Chartered Certified Accountants

Goldwells Ltd
10 Knockbreck Street
Tain
Ross-Shire
IV19 1BJ

9th January 2024

**BLUE HIGHLANDS RAPTOR RESCUE & AVIAN
CONSERVATION CENTRE LTD**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH APRIL 2023**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2023 Total funds £ | 2022 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 29,279 | - | 29,279 | 35,637 |
| Other trading activities | 2 | 15,043 | - | 15,043 | 13,841 |
| Investment income | 3 | 12 | - | 12 | - |
| Total | | <u>44,334</u> | <u>-</u> | <u>44,334</u> | <u>49,478</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | 4 | 12,660 | - | 12,660 | 13,440 |
| Charitable activities | | | | | |
| Avian Support | | 37,195 | - | 37,195 | 35,915 |
| Total | | <u>49,855</u> | <u>-</u> | <u>49,855</u> | <u>49,355</u> |
| NET INCOME/(EXPENDITURE) | | (5,521) | - | (5,521) | 123 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 11,521 | - | 11,521 | 11,398 |
| TOTAL FUNDS CARRIED FORWARD | | <u>6,000</u> | <u>-</u> | <u>6,000</u> | <u>11,521</u> |

The notes form part of these financial statements

**BLUE HIGHLANDS RAPTOR RESCUE & AVIAN
CONSERVATION CENTRE LTD**

**BALANCE SHEET
30TH APRIL 2023**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2023 Total funds £ | 2022 Total funds £ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| CURRENT ASSETS | | | | | |
| Debtors | 7 | - | - | - | 764 |
| Cash at bank | | 9,052 | - | 9,052 | 12,828 |
| | | <u>9,052</u> | <u>-</u> | <u>9,052</u> | <u>13,592</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 8 | (3,052) | - | (3,052) | (2,071) |
| | | <u>6,000</u> | <u>-</u> | <u>6,000</u> | <u>11,521</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>6,000</u> | <u>-</u> | <u>6,000</u> | <u>11,521</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>6,000</u> | <u>-</u> | <u>6,000</u> | <u>11,521</u> |
| NET ASSETS | | <u>6,000</u> | <u>-</u> | <u>6,000</u> | <u>11,521</u> |
| FUNDS | 9 | | | | |
| Unrestricted funds | | | | 6,000 | 11,521 |
| TOTAL FUNDS | | | | <u>6,000</u> | <u>11,521</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2023.

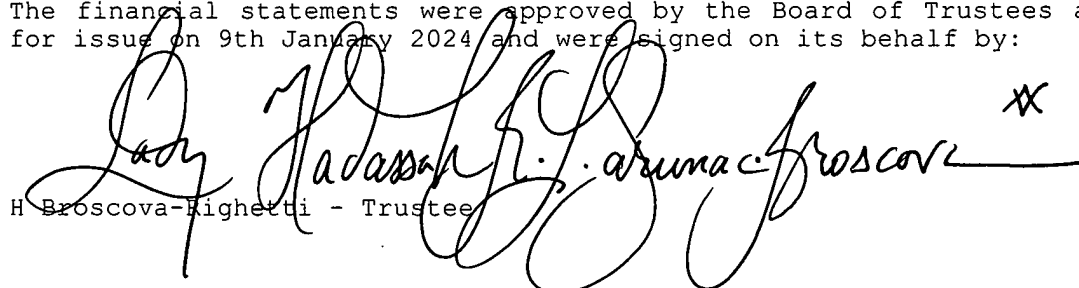
The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2023 in accordance with Section 476 of the Companies Act 2006.

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 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 9th January 2024 and were signed on its behalf by:

 xx

H Broscova-Righetti - Trustee

The notes form part of these financial statements

**BLUE HIGHLANDS RAPTOR RESCUE & AVIAN
CONSERVATION CENTRE LTD**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2023**

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 2019)', 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.

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

| | 2023 | 2022 |
|--------------------|---------------|---------------|
| | £ | £ |
| Fundraising events | <u>15,043</u> | <u>13,841</u> |

**BLUE HIGHLANDS RAPTOR RESCUE & AVIAN
CONSERVATION CENTRE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2023**

3. INVESTMENT INCOME

| | 2023 | 2022 |
|--------------------------|-----------|----------|
| | £ | £ |
| Deposit account interest | 12 | - |
| | <u>12</u> | <u>-</u> |

4. RAISING FUNDS

Raising donations and legacies

| | 2023 | 2022 |
|---------------|------------|----------|
| | £ | £ |
| Support costs | 120 | - |
| | <u>120</u> | <u>-</u> |

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th April 2023 nor for the year ended 30th April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th April 2023 nor for the year ended 30th April 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 35,637 | - | 35,637 |
| Other trading activities | 13,841 | - | 13,841 |
| Total | <u>49,478</u> | <u>-</u> | <u>49,478</u> |
| EXPENDITURE ON | | | |
| Raising funds | 13,440 | - | 13,440 |
| Charitable activities | | | |
| Avian Support | 35,915 | - | 35,915 |
| Total | <u>49,355</u> | <u>-</u> | <u>49,355</u> |
| NET INCOME | 123 | - | 123 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 11,398 | - | 11,398 |
| TOTAL FUNDS CARRIED FORWARD | <u>11,521</u> | <u>-</u> | <u>11,521</u> |

**BLUE HIGHLANDS RAPTOR RESCUE & AVIAN
CONSERVATION CENTRE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2023**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|---------------|----------|------------|
| | £ | £ |
| Other debtors | - | 512 |
| Prepayments | - | 252 |
| | <u>-</u> | <u>764</u> |

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Trade creditors | 840 | 779 |
| Social security and other taxes | 1,214 | 512 |
| Other creditors | 158 | - |
| Accrued expenses | 840 | 780 |
| | <u>3,052</u> | <u>2,071</u> |

9. MOVEMENT IN FUNDS

| | At 1.5.22 | Net movement in funds | At 30.4.23 |
|---------------------------|---------------|-----------------------------|---------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| Unrestricted Funds | 11,521 | (5,521) | 6,000 |
| | <u>11,521</u> | <u>(5,521)</u> | <u>6,000</u> |
| TOTAL FUNDS | <u>11,521</u> | <u>(5,521)</u> | <u>6,000</u> |

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

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| Unrestricted Funds | 44,334 | (49,855) | (5,521) |
| | <u>44,334</u> | <u>(49,855)</u> | <u>(5,521)</u> |
| TOTAL FUNDS | <u>44,334</u> | <u>(49,855)</u> | <u>(5,521)</u> |

Comparatives for movement in funds

| | At 1.5.21 | Net movement in funds | At 30.4.22 |
|---------------------------|---------------|-----------------------------|---------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| Unrestricted Funds | 11,398 | 123 | 11,521 |
| | <u>11,398</u> | <u>123</u> | <u>11,521</u> |
| TOTAL FUNDS | <u>11,398</u> | <u>123</u> | <u>11,521</u> |

**BLUE HIGHLANDS RAPTOR RESCUE & AVIAN
CONSERVATION CENTRE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2023**

9. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| Unrestricted Funds | 49,478 | (49,355) | 123 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>49,478</u> | <u>(49,355)</u> | <u>123</u> |

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

| | At 1.5.21 £ | Net movement in funds £ | At 30.4.23 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| Unrestricted Funds | 11,398 | (5,398) | 6,000 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>11,398</u> | <u>(5,398)</u> | <u>6,000</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 | | | |
| Unrestricted Funds | 93,812 | (99,210) | (5,398) |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>93,812</u> | <u>(99,210)</u> | <u>(5,398)</u> |

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th April 2023.

**BLUE HIGHLANDS RAPTOR RESCUE & AVIAN
CONSERVATION CENTRE LTD**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH APRIL 2023**

| | 2023 £ | 2022 £ |
|---------------------------------|-----------|-----------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 29,279 | 35,637 |
| Other trading activities | | |
| Fundraising events | 15,043 | 13,841 |
| Investment income | | |
| Deposit account interest | 12 | - |
| Total incoming resources | 44,334 | 49,478 |
| EXPENDITURE | | |
| Other trading activities | | |
| Avian Expenses | 12,540 | 13,440 |
| Charitable activities | | |
| Wages | 30,115 | 25,600 |
| Pensions | 594 | - |
| Insurance | 252 | 252 |
| Telephone | 1,194 | 937 |
| Postage and stationery | 506 | 300 |
| Advertising | 141 | 80 |
| Sundries | 983 | 303 |
| Motor Expenses | 207 | - |
| Literature Purchases | - | 18 |
| Vet Expenses | 173 | 149 |
| Computer Costs | - | 2,055 |
| Subscriptions | 147 | 120 |
| Transport | - | 625 |
| | 34,312 | 30,439 |
| Support costs | | |
| Finance | | |
| Bank charges | 45 | 61 |
| Information technology | | |
| Repairs and renewals | 2,058 | 4,585 |
| Governance costs | | |
| Accountancy and legal fees | 900 | 830 |
| Total resources expended | 49,855 | 49,355 |
| Net (expenditure)/income | (5,521) | 123 |

This page does not form part of the statutory financial statements