

# Heart of Argyll Wildlife Organisation

**Annual report and financial statements  
for the year ended  
31 December 2020**

**Scottish Charity number: SC047167**



**Simmers & Co**  
Chartered Accountants  
**OBAN**

# Heart of Argyll Wildlife Organisation

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# Heart of Argyll Wildlife Organisation

## Independent examiner's report on the accounts

### Report to the trustees/members of Heart of Wildlife Organisation on the accounts of the charity for the period ended 31 December 2020

I report on the accounts set out on pages 2 to 9

#### 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(d) 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 independent examiner's statement

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.

#### Independent examiner's statement

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:
  - a. to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - b. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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 McGregor**  
**Chartered Accountant**  
**Independent Examiner**  
**Simmers & Co**  
**Chartered Accountants**  
**Albany Chambers**  
**Albany Street**  
**Oban**

**31 August 2021**

# Heart of Argyll Wildlife Organisation

## Trustees' Annual report For the year ended 31 December 2020

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 December 2020.

### Reference and Administrative Information

**Charity name** Heart of Argyll Wildlife Organisation

**Charity no** SC047167

**Address** Crown House  
Ford  
Lochgilphead  
PH31 8RH

**Current Trustees** Will Self  
Phillip Price  
Kath Pimlett  
William Pimlett (retired 21 September 2020)  
Chris Goldsmith  
Fiona Lowrie  
Anne Smart

## **Heart of Argyll Wildlife Organisation**

### **Report of the Trustees For the year ended 31 December 2020**

#### **Structure, Governance and Management**

##### **Constitution**

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 10 February 2017. The Charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on the 10 February 2017. It has a single tier structure and as such the trustees are the members of the charity.

##### **Appointment of trustees**

The management committee, which meets 4 times a year, are the Charity's trustees. Membership of the management committee is open to anybody interested in supporting the aims of the charity.

Trustees are elected at the annual general meeting. There must be a minimum of 3 and a maximum of 9 trustees, of which a maximum of 2 are co-opted.

#### **Achievements and Performance**

##### **Events and Activities**

2020 was a unique year for us all. We lost the first half of our season due to the Covid pandemic and reopened on July 15<sup>th</sup>. Nevertheless, we still managed to hold 16 beaver walks that attracted a total of 268 people, an average of 17 per walk, which is around maximum capacity. Due to the ongoing restrictions, we only managed three events where we engaged with 101 people. The organisation has 58 members.

The centre opened for a total of 71 days (32 fewer than 2019) and 1,856 visitors came to the centre, a decline of 1,341 compared to 2019, an average of 26 people per day, compared to 31 in 2019.

We have continued to increase our social media presence with figures as follows:

(to December 2020)

Facebook Group:	1,476 (up 324)
Facebook Page:	1,916 followers (up 316)
Instagram:	622 followers (up 32)
Twitter:	375 followers (up 21)

We have also further developed our website to include more information about the area, its wildlife and the range of services we can offer.

Pete attended the Scottish Countryside Rangers Association Forum in Edinburgh on the future of Ranger services.

We presented to the AGM of the Argyll Bird Club on the biodiversity benefits of beavers.

Following the lockdown, we had to deliver our activities 'virtually'. These included regular updates on the 'virtual pond' in the office and the development of its tadpoles and a virtual beaver walk that we filmed near Loch Coille Bharr and aired as a live Facebook event. Both were well received.

## **Heart of Argyll Wildlife Organisation**

### **Report of the Trustees (Continued) For the year ended 31 December 2020**

We facilitated filming of Channel 5's Secret Scotland series when they visited Knapdale. This involved a large amount of work and running around on behalf of the production company, for which we received no financial and little promotional benefit. A salutary lesson for the future!

#### **Funding**

We received significant support from various funding streams to assist us during the Covid crisis. These included grants from Argyll and Bute Council, Corra Foundation and the Scottish Government. We would like to acknowledge the assistance given by the Heart of Argyll Tourism Association in notifying us as to the availability of these funds.

#### **Partnership and Contract Working**

We successfully completed our three-year beaver monitoring contract with the Royal Zoological Society of Scotland (RZSS).

We secured a contract with Kilmartin Museum to provide information for their new natural history interpretation plan, to be implemented when the museum reopens following extensive redevelopment. Our Wilderness Scotland contract will continue into 2021, although no walks were held in 2020 due to the pandemic.

We continue to work closely with our colleagues at Forestry Land Scotland, who have installed some excellent signs directing visitors to the centre from the Barnluasgan car park, Kilmartin Museum's education team and the NatureScot wardens at Tainish and Moine Mhor.

#### **Loch Craignish Native Oyster Reinforcement Project**

We have joined forces with the Scottish Charity Seawilding to provide the educational aspects of a 5-year project to reinforce the oyster population in Loch Craignish. Over 900,000 oysters will be released in the loch over the duration of the project.

We will be working with schools and community groups to monitor the development of the oysters and to help raise awareness of the pivotal role played by this species regarding the health of our marine habitats.

#### **Community Activities**

Severely curtailed this year, but we continue to work with the Lochgilphead Scouts and Cubs.

#### **Environmental Protection, Bio-recording and Citizen Science**

We continue to encourage members and visitors to become involved in citizen science projects, particularly those relevant to the area, such as Saving Scotland's Red Squirrels and the Shark Trust's Great Egg-Case Hunt.

We carry out monthly surveys of the wetland birds in the Ford area on behalf of the British Trust for Ornithology (BTO) Wetland Birds Survey.

Just prior to lockdown we presented to the Isle of Arran Natural History Group about the beavers' return to Knapdale. This also gave us an opportunity to visit COAST and gain an insight into the fantastic work they have carried out towards the forming of our Marine Protected Areas (MPAs).

We intend to continue to monitor the activity of the beavers in Knapdale and will purchase suitable camera traps following the end of the RZSS contract.

We engage regularly with our Facebook and Instagram members, assisting (and being assisted) to identify species photographed throughout the area.

## **Heart of Argyll Wildlife Organisation**

### **Report of the Trustees (Continued) For the year ended 31 December 2020**

#### **Maintenance and Renewables**

Repairs to the barn are now complete with the old roof-lights removed and replaced with shingles. Thanks are again due to Sam Carlson for his excellent work.

We continue to have issues with our solar PV system and hope these will be resolved soon.

#### **Financial review**

In the year, the charity made a surplus on unrestricted funds of £12,668 (2019 - £2,495) and a deficit on restricted funds of £1,634 (2019 deficit £12,853). Reserves at the year end were £27,142 (2019 £14,474) unrestricted and £10,039 (2019 £11,673) restricted.

#### **Reserves policy**

In line with current best practice in regard to charitable organisations we aim to ensure that unexpected costs are met by allocating a proportion of our unreserved funding.

We will allocate annually a minimum of 30% of our unrestricted funds (i.e. those funds not already set aside within our unrestricted funds for known costs such as salaries, rent etc.) as a contingency in regard to any unexpected costs and/or downturns in either grant or unrestricted income.

The reason for this policy is to ensure the organisation's financial sustainability and to help explain to members and donors how this can be achieved. It also helps us manage resources better and will help us to plan ahead for future needs.

The reserve will also help HAWO take advantage of, for example, an opportunity to access grants funding that requires match funding from our resources.

#### **Plans for future period**

We also intend to have the centre roof replaced next year.

We hope to be able to open for a greater number of days next year and to implement a more-or-less full programme of activities, although it is likely that restrictions will remain in place.

We intend to progress an application to purchase the centre via the Scottish Government's Asset Transfer Scheme.

Signed on behalf of the trustees

**Will Self**  
**31 August 2021**

## Heart of Argyll Wildlife Organisation

### Statement of Receipts and Payments For the year ended 31 December 2020

	Unrestricted Funds	Restricted Funds	Year ended 31/12/20	Year ended 31/12/19
<b>Receipts</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	4,313	-	4,313	4,158
Gift Aid Receipts	529	-	529	975
Grants	10,000	9,770	19,770	1,504
Bank interest	258	-	258	273
Receipts from Charitable activities – Membership fees	620	-	620	707
Sale of goods and events	4,342	-	4,342	6,719
Contract Work	9,611	-	9,611	1,734
<b>Total receipts</b>	29,673	9,770	39,443	16,070
	Unrestricted Funds	Restricted Funds	Year ended 31/12/20	Year ended 31/12/19
<b>Payments</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Cost of charitable activities	15,298	10,912	26,210	25,384
Governance costs	-	492	492	474
Purchase of equipment	1,707	-	1,707	570
<b>Total payments</b>	17,005	11,404	28,409	26,428
Surplus/(Deficit) for the year	12,668	(1,634)	11,034	(10,358)
Transfers between funds	-	-	-	-
Surplus/(Deficit) for the year	12,668	(1,634)	11,034	(10,358)



## Heart of Argyll Wildlife Organisation

### Statement of Balances

For the year ended 31 December 2020

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Opening cash at bank and in hand	14,474	11,673	26,147	36,505
Surplus/(Deficit) for the year	12,668	(1,634)	11,034	(10,358)
Closing cash at bank and in hand	<u>27,142</u>	<u>10,039</u>	<u>37,181</u>	<u>26,147</u>

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Bank account	27,142	10,039	37,181	24,147
Closing cash at bank and in hand	<u>27,142</u>	<u>10,039</u>	<u>37,181</u>	<u>26,147</u>

The accounts were approved by the trustees on 31 August 2021 and signed on its behalf by:

**Will Self  
Trustee**

**Anne Smart  
Trustee**

# Heart of Argyll Wildlife Organisation

## Notes to the accounts For the year ended 31 December 2020

### 1. Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (As amended)

### 2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

### 3. Related party transactions

The club's insurance policy includes Trustee Indemnity Insurance for all its trustees. No other remuneration was paid to the trustees or any connected persons during the year (2017: Nil).

### 4. Donations

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
On site collection and by post	4,313	-	4,313	4,158
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 5. Sale of goods and events

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Sale of goods, walks, events and survey work	4,342	-	4,342	6,719
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

## Heart of Argyll Wildlife Organisation

### Notes to the accounts For the year ended 31 December 2020

#### 6. Grants received

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>
Argyll & Bute Council – Covid support	10,000	-	10,000
Vegware	-	600	600
Craignish Trust	-	2,500	2,500
Corra Foundation	-	6,670	6,670
	<hr/>	<hr/>	<hr/>
	10,000	9,770	19,770
	<hr/>	<hr/>	<hr/>

  

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2019 £</b>
Argyll & Bute Council	-	954	954
Vegware	-	550	550
	<hr/>	<hr/>	<hr/>
	-	1,504	1,504
	<hr/>	<hr/>	<hr/>

## Heart of Argyll Wildlife Organisation

### Notes to the accounts For the year ended 31 December 2020

#### 7. Cost of Charitable activities

	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Self-employed contractors	7,918	8,611	16,529
Training Costs	-	-	-
Purchases	3,596	849	4,445
Rent	420	-	420
Heat & Light	710	-	710
Repairs & Maintenance	442	1,250	1,692
Insurance	761	-	761
Office costs	1,333	-	1,333
Advertising	118	202	320
Travel expenses	-	-	-
	15,298	10,912	26,210
	15,298	10,912	26,210

	Unrestricted Funds	Restricted Funds	Total 2019
	£	£	£
Self-employed contractors	6,062	6,495	12,557
Training Costs	496	-	496
Purchases	2,869	775	3,644
Rent	-	420	420
Heat & Light	454	-	454
Repairs & Maintenance	531	5,111	5,642
Insurance	729	11	740
Office costs	330	-	330
Advertising	316	748	1,064
Travel expenses	-	37	37
	11,787	13,597	25,384
	11,787	13,597	25,384

#### 8. Governance costs

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Independent examiner's fee	-	492	492	474
	-	492	492	474
	-	492	492	474