

# **Penrith & District Red Squirrel Group**

## **Trustees' Report and Accounts**

**For the Period 01/01/2014 to 31/12/2014**





# Penrith & District Red Squirrel Group

The Estate Office, Lowther, Penrith, Cumbria CA10 2HG  
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## TRUSTEES' ANNUAL REPORT 2014

Trustees for the period 1<sup>st</sup> January 2014 to 31<sup>st</sup> December 2014 were;

Robert Benson (Chairman), Richard Dyke (Secretary), Edward Lowthian, Bernard Parker, Jerry Moss, Gary Murphy, Julie Bailey, Ian Jack and John Turner who were all re-appointed at the Annual General Meeting held 20<sup>th</sup> March 2014.

Rod Corner was a Trustee for the period 1<sup>st</sup> January 2014 to 20<sup>th</sup> March 2014, the Annual General Meeting, when he did not stand for re-election.

Rena Gardner was a Trustee for the period 1<sup>st</sup> January 2014 to 3<sup>rd</sup> August 2014 when she resigned as both Trustee and Treasurer.

The Trustees are appointed by the existing Trustees and all retire at the next AGM after appointment but can offer themselves for reappointment.

The governing document for the Group is the constitution adopted on 10<sup>th</sup> October 2006 and it is the Trustees who conduct the business of this charitable trust.

The Trustees continually seek to advance the objectives of the charity by promoting the preservation of the red squirrel population in their natural habitat of Penrith district and their protection from extinction for the public benefit and to advance the education of the public and conduct research concerning the red squirrel population in the Penrith district and its endangered status.

The Trustees approved and adopted a General Income Reserves Policy at the Annual General Meeting held 20<sup>th</sup> March 2014.

In addition to the Annual General Meeting, the Trustees held three committee meetings during 2014. Group volunteers and coordinators are invited to attend as well as a representative from Red Squirrels North England (RSNE) which is the North of England strategic red squirrel conservation project with whom the charity works very closely.

### **The main activities of the charity during the year can be summarised as follows:-**

1. Promoting red squirrel conservation throughout the Penrith & District area by organising and carrying out a number of activities that included public meetings, giving talks and attending local shows and events to highlight the current plight of the red squirrel and the risk to their existence posed by the non-native grey squirrel.
2. Publicise these activities by press releases, newsletters, email and website to educate and encourage the public to become members and/or volunteer and report squirrel sightings.
3. Undertake the control of grey squirrels across the Penrith & District area using all legal methods and where funding is in place, engage the services of full or part time red squirrel rangers.
4. Recruit, train, organise, encourage and support volunteers to undertake grey squirrel control and/or squirrel monitoring throughout the Penrith & District area.
5. Obtain funding from all possible sources to support these activities.

**The main achievements of the charity during the year can be summarised as follows:-**

1. The Group were delighted that in 2014 they were able to continue to have red squirrel ranger cover across the whole of their 600 square mile area of operation.
2. **Northern Eden Valley** – In partnership with RSNE, continued the employment of a full time red squirrel ranger funded in the main by RSNE, however the group took on the responsibility of this in November when RSNE reduced their funding. Maintained contact with and obtained further funding from local landowners.
3. **Whinfell** - The continuing employment by Center Parcs of a full time red squirrel ranger for the Whinfell reserve and stronghold. Successfully nominated Center Parcs for a prestigious national conservation award from the Red Squirrel Survival Trust.
4. **Upper Eden Valley** – To continue the funding for the part time engagement of a red squirrel ranger for this area.
5. **Greystoke** – In partnership with RSNE, continued the employment of a full time red squirrel ranger funded in the main from pooling local landowner’s Forestry Commission (FC) Woodland Improvement Grants. To continue the funding for the part time engagement of a red squirrel ranger for the Dalston and Caldew area. That Hutton in the Forest continued to fund a part time grey squirrel controller via FC Grants.
6. **Ullswater** – To continue the funding for the part time engagement of a red squirrel ranger for this area.
7. Continued to support and strengthen the network of coordinators and volunteers who undertake grey squirrel control and squirrel monitoring throughout our area of operation. This local knowledge and support continues to be vital to our strategy and ensures the efficient reporting of grey squirrel and sickly red squirrel sightings.
8. The coordination of our squirrel data recording continued to evolve in 2014 and records show that red squirrel sightings remain encouragingly high and stable. Reflecting the mild weather and bountiful natural harvest plus additional ranger activity, there was a 40% increase in grey squirrel removals.
9. The successful fund raising campaign generously sponsored by local businessman John Turner and launched in 2013 brought in grants totalling £3,600 during the year.
10. Income received at £58,103 was better than budget and a 4.5% decrease on the £60,992 received in 2013.
11. The Trustees were delighted to elect Jane Scott as Treasurer on 13<sup>th</sup> July 2014.
12. The group’s Secretary was awarded the ‘Unsung Hero’ award by the Red Squirrel Survival Trust.

The Trustees are very pleased with the results and achievements of another successful year. However, it remains apparent that some existing sources of funding will reduce or even cease in the next and subsequent years and that new fund raising initiatives will need to be undertaken in order to maintain the ranger programme in its current form.

The Trustees feel it is essential that the Group continues to strive for and establish a cash reserve sufficient to consolidate this programme and ensure its long term viability.

The Trustees declare that they have approved the Trustees’ Report.

Signed on behalf of the charity’s Trustees this day... 19<sup>th</sup> March 2015 .... (Date)

  
.....  
Robert Benson – Chairman

  
.....  
Richard Dyke – Secretary

**Penrith and District Red Squirrel Group (Registered Charity No:1117418)**

**Receipts and Payments Accounts for the period 01/01/2014 to 31/12 2014**

	<b>General</b>	<b>Restricted</b>	<b>Total</b>	<b>2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>RECEIPTS</b>				
Donations (Gen)	7,968		7,968	3,419
Membership (inc.Corp Sponsors)	17,939		17,939	14,999
Donations (Boxes)	1,975		1,975	2,484
Events, Talks and Merchandise	2,831		2,831	2,753
Newsletter			0	460
Trusts and Foundations	3,600		3,600	10,350
UEV and Grey Control Projects		17,935	17,935	22,326
Insurance claim	1,540		1,540	0
Sale of trap	130		130	0
Gift Aid	3,236		3,236	2,681
Interest	949		949	1,520
<b>Total Receipts</b>	<b><u>40,168</u></b>	<b><u>17,935</u></b>	<b><u>58,103</u></b>	<b><u>60,992</u></b>
<b>PAYMENTS</b>				
Feed and Feeders	3,640		3,640	3,767
Mileage (Volunteers)	382		382	1,814
UEV and Grey Control	32,028	16,939	48,967	35,534
Cameras, Equip. gen, Traps	6,549		6,549	11,566
Posters, Warning signs			0	414
Postage, Stationery,Printing	1,029		1,029	987
Insurance	752		752	550
Events,Talks,Merchandise,Raffle	3,056		3,056	3,017
Newsletter	474		474	500
<b>Total Payments</b>	<b><u>47,910</u></b>	<b><u>16,939</u></b>	<b><u>64,849</u></b>	<b><u>58,149</u></b>
<b>NET of RECEIPTS/PAYMENTS</b>	<b><u>-7,742</u></b>	<b><u>996</u></b>	<b><u>-6,746</u></b>	<b><u>2,843</u></b>
Cash Funds Last Year End	75,141	104	75,245	72,402
Cash Funds this Year End	<b><u>67,399</u></b>	<b><u>1,100</u></b>	<b><u>68,499</u></b>	<b><u>75,245</u></b>

**Penrith and District Red Squirrel Group**

**Statement of Assets and Liabilities at the end of the period**

	<b>Details</b>	<b>Unrestricted Funds (£)</b>	<b>Restricted Funds (£)</b>	<b>Total (£)</b>
<b>Cash Funds</b>	Current a/c	14,643	1,100	15,743
	Deposit a/c	<u>52,756</u>	-	<u>52,756</u>
	Total cash Funds	<u>67,399</u>	<u>1,100</u>	<u>68,499</u>

**Other monetary assets**

**Details**

Not applicable

**Investment assets**

**Details**

Not applicable

**Assets retained for the charity's  
Own use**

**Details**

Not applicable

**Liabilities**

**Details**

Not applicable

**Signed**



Robert Benson – Chairman

**Signed**



Richard Dyke – Secretary

**Date** 19<sup>th</sup> March 2015

The notes on pages 6 – 7 form part of these accounts

## **Penrith and District Red Squirrel Group**

### **Notes to the Accounts**

#### **1. Accounting policies**

##### **Basis of preparation of accounts**

The accounts have been prepared on a Receipts and Payments Basis. We consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

##### **Value Added Tax**

Value Added Tax is not recoverable and as such is included in the relevant costs in the Receipts and Payments Account.

##### **Fixed assets/Depreciation**

We have minimal assets as we have no office base. The only materials items that may be deemed assets are cameras, presentation equipment and a small amount of merchandise, the cost for which has been included in the year it was expended. No depreciation has been calculated for these assets as we do not operate on an accruals accounting basis.

#### **2. Staff**

As a volunteer led organisation, we have no paid staff. We do, however, contract with self-employed individuals who act as Red Squirrel Rangers across our area of operation. These arrangements are normally fixed term and form part of funding bids (sometimes with partner organisations) for red squirrel preservation projects in specified geographical areas.

#### **3. General Income Reserves Policy**

In addition to having regard to both the short and long term needs of the Charity, the Trustees consider that by deploying red squirrel ranger contractors, it is their responsibility to seek to mitigate any funding imbalance between annual income and expenditure that might hamper that routine cost by setting aside reserves out of unrestricted general income into a General Income Reserve.

The Trustees consider that the currently desirable level of reserve equates to twelve months total cost of the funding of all red squirrel ranger contractors currently deployed within the Penrith & District Red Squirrel Group area of operation and whether funded directly by the charity or via a third party. The reserve is therefore set at £90,000.

The levels of the reserves held and the allocation of any income and expenditure is at the discretion of the Trustees.

This policy is to be reviewed annually by the Trustees.

#### 4. Restricted Income

Restricted Funds are those funds restricted by the donor(s) to a certain item of expenditure or for red squirrel preservation work in a particular location.

At the end of the year two restricted funds contained very small balances and we received the donor's permission in both cases to write these amounts back to our general fund.

The movements on the restricted funds that we held during the financial year are shown in the table below.

#### Penrith and District Red Squirrel Group

<b>Fund Name</b>	<b>O/Bal £</b>	<b>Receipts £</b>	<b>Payments £</b>	<b>C/Bal £</b>
Grey Control and Hides	104	17,935	16,939	1,100
	<b>104</b>	<b>17,935</b>	<b>16,939</b>	<b>1,100</b>

## **Penrith and District Red Squirrel Group**

### **Independent Examiner's Report on the Accounts**

Report to the Trustees/members of Penrith and District Red Squirrel Group on the accounts for the year ended 31/12/2014 for Charity number: 1117418 as set out on pages 4-7

#### **Respective responsibilities of trustees and examine**

The Charity's trustees 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act), and
- To state whether particular matters have come to my attention.

#### ***Basis of independent examiner's statement***

My examination was carried out in accordance with general Directors 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 by those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 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 statement 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 130 of the Charities Act;
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.



Signed:

Date: 20 January 2015

Name: Alan McViety FCA

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