

Charity number SC022403
Company Number SC172338

Hebridean Whale and Dolphin Trust Limited
(A company limited by guarantee)

Directors' Report and Financial Statements

For the year ended 31st December 2021

Hebridean Whale and Dolphin Trust Limited
(A company limited by guarantee)

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Hebridean Whale and Dolphin Trust Limited

(A company limited by guarantee)

Legal and administrative information

The company is constituted as a company limited by guarantee and is governed in accordance with its Memorandum and Articles of Association.

Charity number **SC022403**
Company Number **SC172338**

Business Address

28 Main Street
Tobermory
Isle of Mull
PA75 6NU

Registered Office

28 Main Street
Tobermory
Isle of Mull
PA75 6NU

Directors

J Gordon
P Evans
D Mollison
T Walmsley
P Cheek
L Blair
J Butler
A Melville
A Kershaw
D Meegan

Accountants

Jack MacDonald & Co
Chartered Accountants
Reporting Accountants
Cuan Aille,
1 Aldersyde,
Taynuilt,
Argyll
PA35 1AG

Hebridean Whale and Dolphin Trust Limited
(A company limited by guarantee)

Report of the Directors
For the year ended 31st December 2021

The Directors present their report and the financial statements for the year ended 31st December 2021.

Structure, governance and management

Hebridean Whale and Dolphin Trust Limited is a company limited by its guarantee and is a registered charity governed by its memorandum and articles of association. It is a charitable non-profit making community business run from an office in Tobermory, Isle of Mull. The company is run by a Board of Directors, elected by members of the organisation, who meet on a regular basis throughout the year. Only Directors have voting rights at these meetings.

The Directors provide guidance for the activities of the Hebridean Whale and Dolphin Trust Limited which is intended to meet its aims and objectives.

The directors who served during the year and since the year end were:-

J Gordon
P Evans
D Mollison
T Walmsley
P Cheek
L Blair
J Butler
A Melville
A Kershaw
D Meegan

Objectives and activities

The aims of the Hebridean Whale and Dolphin Trust Limited are to: -

- 1) carry out research regarding cetaceans in the waters off the west coast of Scotland
- 2) increase public awareness and understanding of cetaceans in that area
- 3) undertake educational work regarding cetaceans in schools around the west coast

Achievements and performance

In 2021 Scottish Government Covid-19 restrictions on capacity, social distancing, and cabin sharing meant that our charity couldn't welcome volunteers on board Silurian for Research Expeditions for a second season.

Even with the continued challenges of Covid-19, we maintained our long-term acoustic marine mammal monitoring in 2021. We surveyed 4,997 kms over 84 days, surveying from Butt of Lewis in the north, to the Isle of Islay in the south, achieving approximately half the survey effort of a standard survey year. Acoustic data was collected in every month, April-November, totalling 527 hours of recordings. Over one thousand harbour porpoise acoustic events were detected.

Although we couldn't conduct our usual dedicated visual surveys, 452 opportunistic sightings of 1,876 individual animals were recorded from Silurian in 2021. Seven cetacean species (harbour porpoise, bottlenose dolphin, common dolphin, killer whale, Risso's dolphin, white-beaked dolphin, minke whale), two seal species (common, grey), basking shark and a sunfish were documented.

Although volunteers were unable to join us on board Silurian again this year citizen science remains at the heart of what we do. And our community of Whale Track sightings reporters have been making a huge contribution to monitoring efforts here in the Hebrides.

We delivered talks and training workshops to encourage more people to take part and report their sightings, and photographs. Over 200 people attended these sessions during the year.

We've also moved our WiSe training courses online for the first time and have continued to deliver responsible wildlife watching accreditation for tourism businesses here on the west coast. Many of whom go on to report their sightings through Whale Track.

Collectively the Whale Track sightings community achieved a record-breaking year for community-based monitoring in the Hebrides. 2021 has been the year with most active users. The total number of people submitting sightings increased this year by 25% compared to last, which is the highest % increase in active users that we have seen since Whale Track was launched. 828 new users registered to use the app in 2021 which is also higher than for any other year since the project started. Whale Track now has 3,009 registered users.

With wildlife operators back out on the water in 2021 the number of sightings submitted in excursion mode increased to close to pre-pandemic numbers. A total of 587 excursions have been submitted, which is nearly triple compared to 2020. Nearly half of all sightings (3,147 sightings) were reported in excursion mode this year which is excellent as it means we can do more with those effort-based records.

The numbers for reported casual sightings this year are the highest in history, with 4013 sightings reported (73% higher than 2020 and 62% higher than the pre-pandemic 2019). Combined with excursion records 7,160 sightings were reported in 2021.

We secured funding to make our new digital floating classroom sessions available across Scotland. The demand exceeded our expectations, reaching over 2,200 children. 46 schools have taken part in HWDT's five-part digital floating classroom, with each school spending around 5-10 hours learning about whales and dolphins and the work of HWDT. In addition, we presented at two education climate conferences, working with over 50 schools in the lead up to COP26.

The Centre opened its brand-new doors in in May and has welcomed 5,751 visitors, triple the number in 2020. Our new dual-opening door offers wheelchair access for the first time. An updated entranceway with larch cladding has given us a fresh new look and completes phase one of our kerb side improvements and repairs.

Thanks to the new Gateway to the Trail project, we have been able to trial new digital engagement activities this year starting in January with a series of winter webinars delivered over zoom. These were very popular and have reached 1093 viewers over the 16 talks.

Covid restrictions for most of this summer season meant we were unable to visit our Hebridean Whale Trail sites further afield. We focused on developing activities in and from the Centre including a weekly guided walk to Tobermory Lighthouse, regular weekly headland watches from Glengorm and family activities for Tobermory Toddlers. Later in the year we worked with site partners at Duart castle, Iona and Ardnamurchan to deliver guided wildlife watching events. We were joined by two full time volunteers for the summer, who helped with the delivery of these events.

It has also been a busy year for our policy, research, and data sharing work. Together with our colleagues at Scottish Environment LINK we published an Ocean Recovery Plan, charting a course where at least 30% of our seas are highly protected by 2030. We've continued our work with the Scottish Entanglement Alliance, finalising the results of our research into the risk and prevalence of entanglement in live minke whales over the last 25 years.

We are currently collaborating on and providing data for six PhD projects and have been working on setting up a new data management system to make accessing and sharing our valuable research data more efficient.

We have continued to collate data for our photo-ID research and were even able to record the first match of killer whales moving between Scottish and Norwegian waters in 2021, as well as recording the return of some famous fins to Hebridean seas including, minke whales Knobble and Kasey, although these whales have been returning to the waters around Mull for the past 20 years, both whales were spotted for the first time this year on the same day in July!

2021 was another challenging year. We began the year with the UK in lockdown, some of the staff were still on furlough, and there was a lot of uncertainty for our research, education and community engagement activities.

We made changes to build charity resilience including moving our office premises to a smaller, accessible space and upgraded our IT to support remote working. We continued to adapt our activities to enable us to deliver as much of our work as possible. We reached out to ask for support to continue our vital monitoring work and once again were overwhelmed by the response. Our Crowdfunder campaign raised nearly £8,000 to get us back out on the water in April. In July, James Armour ran, swam and cycled the length of the Outer Hebrides, raising over £16,000, to help keep us out on the water surveying for the rest of the season.

With devolved responsibility for conservation in 61% of UK seas HWDT has a vital role in meeting national and global marine conservation challenges here at a local level. Thank you to the staff, volunteers, trustees, partners, funders and charity's supporters for your contributions towards this mission during a challenging year.

Financial Review

In 2021 Scottish Government Covid-19 restrictions on capacity, social distancing, and cabin sharing meant that our charity couldn't welcome volunteers on board Silurian for Research Expeditions for a second season.

As highlighted above the efforts of many people, particularly James Armour, meant that donations increased by £17,000 in the year. The opening of the Centre during the year enabled shop sales to increase by £19,000.

The funding for the Gateway to the Trail project has continued during the year. £7,780 of the funding has been charged to the designated fund. Income for the year has risen by £75,000 though costs have risen by £90,000. The trust has incurred a deficit of £8,586 for the year.

Included in creditors at the year-end is a grant of £25,000 from the Swire Charitable Trust which will be spent in 2022. In addition, £66,265 has been received from volunteer deposits in respect of surveys on Silurian which have yet to take place.

Reserves Policy

The Trust aims to hold an amount equal to 25% of its expected annual expenditure as unrestricted cash assets at the low point of its financial year. At the year-end unrestricted reserves showed a balance of £221,402. Of the unrestricted reserves £65,843 has been allocated by the trustees for a designated boat fund and agreed match funds designated for the Gateway to the Trail project, leaving £155,559 of free unrestricted reserves. This reserve is additional to the Trust's two main fixed assets of boat and visitor centre/shop.

Statement of directors' responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company and charity law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing these financial statements, the directors are required to: -

- Select suitable accounting policies and then apply them consistently,
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board on 25 August 2022 and signed on its behalf by:



Director

Date: 28 August 2022

Hebridean Whale and Dolphin Trust Limited
(A company limited by guarantee)

Independent examiner's report to the trustees of Hebridean Whale and Dolphin Trust Limited

I report on the accounts of **Hebridean Whale and Dolphin Trust Limited** for the year ended 31st December 2021 set out on pages 8 to 14.

Respective responsibilities of directors and independent examiner

The charity's trustees (who are also directors of the company under company law) 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. The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 2006 Accounts Regulations. 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 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 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
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.



Jack MacDonal ACA
Jack MacDonal & Co
Reporting Accountants
Cuan Aille
1 Aldersyde
Taynuilt
Argyll
PA35 1AG

28th August 2022

Hebridean Whale and Dolphin Trust Limited
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31st December 2021

Income	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Year to 31st December 2020 £
Donations		51,275	11,711	62,986	45,476
Activities for generating funds		24,637	-	24,637	5,796
Charitable activities - grants	2	35,041	215,419	250,460	209,147
Charitable activities - other	3	18,115	-	18,115	21,563
<u>Total Income</u>		<u>129,068</u>	<u>227,130</u>	<u>356,198</u>	<u>281,982</u>
Expenditure	Notes	£	£	£	£
Cost of goods sold		9,508	-	9,508	5,262
Charitable activities	4	97,131	255,925	353,056	265,962
Support costs	5	720	-	720	816
Depreciation	8	-	1,500	1,500	2,107
<u>Total expenditure</u>		<u>107,359</u>	<u>257,425</u>	<u>364,784</u>	<u>274,147</u>
Net income		21,709	(30,295)	(8,586)	7,835
Reconciliation of funds					
Total funds brought forward		<u>199,693</u>	<u>94,661</u>	<u>294,354</u>	<u>286,519</u>
TOTAL FUNDS CARRIED FORWARD		<u>221,402</u>	<u>64,366</u>	<u>285,768</u>	<u>294,354</u>

The notes on pages 10 to 14 form part of these financial statements

Hebridean Whale and Dolphin Trust Limited
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Balance sheet as at 31st December 2021

Company Number

SC172338

	Notes	2021 £	2020 £
Fixed Assets			
Tangible assets	8	46,505	48,005
Current Assets			
Stocks		6,476	6,163
Debtors	9	17,255	-
Cash in bank and in hand		<u>308,793</u>	<u>285,647</u>
		332,524	291,810
CREDITORS			
Amounts falling due within one year	10	<u>(93,261)</u>	<u>(45,461)</u>
NET CURRENT ASSETS		<u>239,263</u>	<u>246,349</u>
Total Assets less current liabilities		285,768	294,354
NET ASSETS		<u>285,768</u>	<u>294,354</u>
Funds			
Unrestricted funds	13	221,402	199,693
Restricted funds	14	64,366	94,661
Total funds		<u>285,768</u>	<u>294,354</u>

Directors' statements required by Section 477 of the Companies Act 2006 for the year ended 31st December 2021

In approving these financial statements as directors of the company we hereby confirm:

- that for the year ending 31st December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 :
- that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31st December 2021
- that we acknowledge our responsibilities for:
 - ensuring that the company keeps proper accounting records which comply with Section 386 & 387 of the Companies Act 2006
 - preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 25 August 2022 and signed on its behalf by:



Director:

Date: 28 August 2022

The notes on pages 10 to 14 form part of these financial statements

Hebridean Whale and Dolphin Trust Limited
(A company limited by guarantee)

Notes to financial statements
For the year ended 31st December 2021

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard (FRS 102) effective January 2016, and the Companies Act 2006. Assets and Liabilities are initially recognised at historical cost or transaction values unless otherwise stated.

Incoming recognition policies

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:-

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Directors. Designated funds are unrestricted funds which the Directors have decided to set aside to use for a specific purpose.

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.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Silurian	-	10% on cost.
Shop Fittings		10% on cost
Shop		2.5% on cost

Hebridean Whale and Dolphin Trust Limited
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Notes to financial statements
For the year ended 31st December 2021

2 Charitable activities – grants (income)

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
The Bromley Trust	-	-	-	10,000
People's Postcode Trust	-	20,000	20,000	-
National Lottery Heritage Fund	-	93,160	93,160	7,409
Visit Scotland Visitor Attraction Fund	-	8,000	8,000	-
Heritage Emergency Fund	-	-	-	58,700
NatureScot Nature Restoration Fund	-	32,661	32,661	-
Nature Scot – Creeling for Sound	-	1,298	1,298	6,396
NatureScot – Green Recovery Fund	-	3,025	3,025	-
NatureScot (project grant 2018-2021)	-	17,625	17,625	29,902
NatureScot (project funding 2021-2024)	-	25,000	25,000	-
European Maritime and Fisheries Fund	-	889	889	2,851
William Grant Foundation	-	-	-	32,642
World Wildlife Fund	15,000	5,500	20,500	21,000
Argyll & Bute Council	-	3,000	3,000	-
Sea Changers	-	1,200	1,200	-
JNCC	-	-	-	4,000
Small Business Support Grant	15,000	-	15,000	17,500
Co-op's Local Community Fund	-	4,061	4,061	-
Job Retention Scheme	5,041	-	5,041	18,747
	<u>35,041</u>	<u>215,419</u>	<u>250,460</u>	<u>209,147</u>

3 Charitable activities - other

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Supporters	11,920	-	11,920	11,284
Events and Training Courses	4,590	-	4,590	2,370
Silurian Survey Payments	-	-	-	1,289
Other	1,605	-	1,605	6,620
	<u>18,115</u>	-	<u>18,115</u>	<u>21,563</u>

4 Charitable activities - expenditure

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Salaries, wages and contract staff	49,172	170,083	219,255	198,770
Professional fees	3,476	25,824	29,300	3,974
Equipment	2,129	39,116	41,245	10,222
Marketing and publications	3,542	32	3,574	4,151
Travel and subsistence	662	882	1,544	2,397
Events and training courses	156	870	1,026	276
Centre maintenance and operation	2,681	-	2,681	4,000
Boat maintenance and operation	14,884	8,086	22,970	21,188
Administration	9,884	6,089	15,973	9,436
Utilities	1,562	4,164	5,726	6,478
Insurance	4,434	735	5,169	4,791
Organisational memberships and training	4,549	44	4,593	279
	<u>97,131</u>	<u>255,925</u>	<u>353,056</u>	<u>265,962</u>

Hebridean Whale and Dolphin Trust Limited
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Notes to financial statements
For the year ended 31st December 2021

5 Support costs

	Unrestricted Funds £	2021 Total £	2020 Total £
Independent Examiner's Fees	720	720	816
	<u>720</u>	<u>720</u>	<u>816</u>

6 Employees

Number of employees

The average monthly number of employees (excluding the Directors) during the year, was as follows:

	2021 Number	2020 Number
Core staff	10	9

7 Taxation

As a charity the Company benefits from various exemptions from taxation afforded by tax legislation and is not liable to Corporation Tax on income or gains falling within these exemptions.

8 Tangible fixed assets

	Heritable Property £	Shop Fittings £	Boat £	Total £
Cost or Valuation				
At 1 st January 2021	60,000	6,078	141,000	207,078
Valuation Additions in year	-	-	-	-
At 31 December 2021	<u>60,000</u>	<u>6,078</u>	<u>141,000</u>	<u>207,078</u>
Depreciation				
At 1 st January 2021	12,000	6,073	141,000	159,073
Charge for the year	1,500	-	-	1,500
At 31 December 2021	<u>13,500</u>	<u>6,073</u>	<u>141,000</u>	<u>160,573</u>
Net book values				
At 31 December 2021	<u>46,500</u>	<u>5</u>	=	<u>46,505</u>
At 1 st January 2021	<u>48,000</u>	<u>5</u>	=	<u>48,005</u>

The shop premises in the Main Street, Tobermory had been gifted by the previous owners to the Trust. The Directors considered the valuation of the property at 31st December 2013 to be £60,000 and an equivalent amount was taken to a restricted Capital Reserve. The market value of the Silurian is currently estimated to be between its insurance value of £170,000 and £100,000.

Hebridean Whale and Dolphin Trust Limited
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Notes to financial statements
For the year ended 31st December 2021

9 Debtors

	2021	2020
	£	£
Trade debtors	<u>17,255</u>	-

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	-	192
Accruals and deferred income	<u>93,261</u>	<u>45,269</u>
	<u>93,261</u>	<u>45,461</u>

11 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund balances at 31st December 2021 as represented by:			
Tangible Fixed assets	5	46,500	46,505
Current assets	314,658	17,866	332,524
Current liabilities	(93,261)	-	(93,261)
	<u>221,402</u>	<u>64,366</u>	<u>285,768</u>

12. Company limited by guarantee

Hebridean Whale and Dolphin Trust Limited is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Hebridean Whale and Dolphin Trust Limited
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Notes to financial statements
For the year ended 31st December 2021

13. Unrestricted funds

	At 1 st January 2021 £	Incoming £	Outgoing £	At 31 st December 2021 £
Unrestricted funds	126,070	129,068	(99,579)	155,559
Designated Fund: Silurian Maintenance	50,000	-	-	50,000
Designated Fund: Gateway to the Trail	23,623	-	(7,780)	15,843
Total unrestricted funds	<u>199,693</u>	<u>129,068</u>	<u>(107,359)</u>	<u>221,402</u>

14. Restricted funds

	At 1 st January 2021 £	Incoming £	Outgoing £	At 31 st December 2021 £
Capital asset	48,000	-	1,500	46,500
Visit Scotland Visitor Attraction Fund	-	8,000	8,000	-
People's Postcode Trust	-	20,000	17,286	2,714
Nature Scot – Creeling for Sound	-	1,298	1,298	-
NatureScot – Green Recovery Fund	-	3,025	3,025	-
NatureScot (project grant 2018-2021)	-	17,625	17,625	-
NatureScot (project funding 2021-2024)	-	25,000	20,417	4,583
European Maritime and Fisheries Fund	-	889	889	-
William Grant Foundation	39,075	-	37,196	1,879
National Lottery Heritage Fund	-	93,160	92,913	247
World Wildlife Fund	-	5,500	-	5,500
Argyll & Bute Council Shop Front Grant	-	3,000	3,000	-
NatureScot Nature Restoration Fund	-	32,661	32,661	-
Sea Changers	-	1,200	1,200	-
Co-op's Local Community Fund	-	4,061	1,118	2,943
Crowd Funding Donations	7,586	2,025	9,611	-
Legacy	-	1,000	1,000	-
Big Give Green Match Fund	-	8,686	8,686	-
Restricted funds	<u>94,661</u>	<u>227,130</u>	<u>257,425</u>	<u>64,366</u>

15. Trustee Expenses

Trustees were not reimbursed any travel expenses. (2020 – £946). No Trustee received any remuneration (2020 – None).