

SCOTTISH GAMEKEEPERS ASSOCIATION CHARITABLE TRUST

(a company limited by guarantee and not having a share capital)

UNAUDITED REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

COMPANY REGISTRATION NUMBER SC386844

CHARITY REGISTRATION NUMBER SC042030

**Bell Ingram LLP
Durn
Isla Road
Perth PH2 7HF**

SCOTTISH GAMEKEEPERS ASSOCIATION CHARITABLE TRUST
(COMPANY REGISTRATION NUMBER SC386844)

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FOR THE YEAR ENDED 31 DECEMBER 2025

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SCOTTISH GAMEKEEPERS ASSOCIATION CHARITABLE TRUST
(COMPANY REGISTRATION NUMBER SC386844)
(CHARITY REGISTRATION NUMBER SC042030)

COMPANY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2025

DIRECTORS

A S Hogg
I A Hepburn
P M Fraser
R A Connelly

ACCOUNTANTS

Bell Ingram LLP
Durn
Isla Road
Perth
PH2 7HF

BANKERS

Bank of Scotland
High Street
Dunkeld
PH8 0AL

REGISTERED OFFICE

Inveralmond Business Centre
6 Auld Bond Road
Perth
Perthshire
PH1 3FX

COMPANY REGISTRATION NUMBER

SC386844

CHARITY REGISTRATION NUMBER

SC042030

SCOTTISH GAMEKEEPERS ASSOCIATION CHARITABLE TRUST
(COMPANY REGISTRATION NUMBER SC386844)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report and accounts for the year ended 31 December 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, which is its Memorandum and Articles of Association, the Companies Act 2006 and the Charities SORP (FRS102).

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 11 October 2010 and registered with the Office of the Scottish Charity Regulator (number SC042030). It was established under a Memorandum of Association and is governed under its Articles of Association. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

The trustees, who are also directors for the purpose of company law and who served during the year were:

A S Hogg
I A Hepburn
P M Fraser
R A Connelly

Objectives and activities

The organization's objects are as set out in its Articles of Association and these are:

- The advancement of education and training in the field of game and land management in Scotland.
- To maintain Scotland's game and wildlife species for the benefit of the public through habitat improvement and the application of balanced conservation policies.
- To provide support to land management workers facing economic and welfare hardship.

Review of Activities

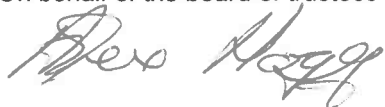
During the year, donations of £8,000 were made.

Financial review

The net movement in funds during the year reflects a deficit of £11,817 (2024: Surplus £48,042).

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

On behalf of the board of trustees



A S Hogg

Director/Trustee

Dated:

JUNE 11TH 2026

Approved by the board 19 March 2026

SCOTTISH GAMEKEEPERS ASSOCIATION CHARITABLE TRUST
(COMPANY REGISTRATION NUMBER SC386844)

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees, who are also directors of Scottish Gamekeepers Charitable Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 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.

SCOTTISH GAMEKEEPERS ASSOCIATION CHARITABLE TRUST
(COMPANY REGISTRATION NUMBER SC386844)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF SCOTTISH GAMEKEEPERS ASSOCIATION CHARITABLE TRUST

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 6 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of 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 trustees consider that the audit requirement of regulation 10 (1) (a) to (c) of the 2006 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 report

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 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 the course of my examination, no matter has come to my attention

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
- (i) to keep proper accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounting Regulations
 - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- have not been met, or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gordon Thoms

G D Thoms BA CA
Member of the Institute of Chartered Accountants of Scotland
Bell Ingram LLP
Chartered Surveyors
Durn
Isla Road
Perth
PH2 7HF

Dated : 15/06/2026

SCOTTISH GAMEKEEPERS ASSOCIATION CHARITABLE TRUST
(COMPANY REGISTRATION NUMBER SC386844)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
Incoming resources from generated funds			
Investment Income		0	0
Incoming resources from charitable activities		0	0
Income from Fundraising Activities		0	0
Other incoming resources	2	16,888	67,646
		<u>16,888</u>	<u>67,646</u>
Resources expended			
Charitable activities	3	28,705	19,604
Governance costs		0	0
		<u>28,705</u>	<u>19,604</u>
Net Income for the Period			
Net movement in funds		-11,817	48,042
Total funds brought forward		74,240	26,198
Total funds carried forward		<u>62,423</u>	<u>74,240</u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SCOTTISH GAMEKEEPERS ASSOCIATION CHARITABLE TRUST
(COMPANY REGISTRATION NUMBER SC386844)

BALANCE SHEET
AT 31 DECEMBER 2025

	Notes	2025 £	2024 £
CURRENT ASSETS			
Cash at Bank		62,723	74,915
CREDITORS - amounts falling due within one year	4	<u>300</u>	<u>675</u>
NET CURRENT ASSETS		<u>62,423</u>	<u>74,240</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>62,423</u></u>	<u><u>74,240</u></u>
RESERVES			
Unrestricted Funds		<u><u>62,423</u></u>	<u><u>74,240</u></u>

For the year ended 31 December 2025, the Company is entitled to the exemption from an annual audit provided by s475 and s477 of the Companies Act 2006, and it's members have not required the company to obtain an audit of these accounts in accordance with s476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records that comply with ss386 and 387 Companies Act 2006. The directors also acknowledge their responsibilities for preparing accounts 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 profit or loss for the financial year in accordance with ss394 and 395 Companies Act 2006, and which otherwise comply with the requirements of that Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies subject to the small companies regime.

Approved by the board on 19 March 2026


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A S Hogg
Director/Trustee

Date JUNE 11th 2026

SCOTTISH GAMEKEEPERS ASSOCIATION CHARITABLE TRUST
(COMPANY REGISTRATION NUMBER SC386844)

NOTES TO THE ACCOUNTS
AT 31 DECEMBER 2025

1 Accounting Policies

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

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2015), the Charities Accounts (Scotland) Regulations 2006, and the Charities SORP (FRS102).

Depreciation of tangible fixed assets

The company does not own any fixed assets.

2 Other incoming resources

	2025	2024
	£	£
Grants and donations:		
MacTaggart Trust	10,500	10,000
Rotary Club	250	0
Sir John Kemp Welch	6,000	0
Cawdor Clay Pigeon	138	0
Brazenall & Orr	0	54,896
The Wood Foundation	0	2,750
	<u>16,888</u>	<u>67,646</u>

3 Charitable Activities

	2025	2024
	£	£
Administration	300	300
Training materials	15,897	10,129
Donation to Gamekeepers Welfare Trust	3,000	3,500
Donation to Common Ground Forum	5,000	0
Illustration of book	2,750	0
A1 Art Scan	365	0
Roller Banner	96	0
The Heather Trust Race against the Flames book	1,298	0
Common Ground Forum - Funding for Education	0	5,000
AGM presentation and quiz	0	675
Wild Deer Best Practice Operational Activity	0	0
	<u>28,705</u>	<u>19,604</u>

4 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals	300	0
Loan from Scottish Gamekeepers Association Ltd	0	675
	<u>300</u>	<u>675</u>

5 Share Capital

As the company is a company limited by guarantee it has no share capital.

6 Registered Charity

The company is registered as a charity in Scotland (number SC042030)