

**ROY DENNIS WILDLIFE FOUNDATION**

**ACCOUNTS**

**for the year ended 5 April 2025**

# ROY DENNIS WILDLIFE FOUNDATION

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# ROY DENNIS WILDLIFE FOUNDATION

Scottish Charity No. SC023741

## Trustees



## Founder member



## Operational Address

Half Davoch Cottage  
Dunphail  
Forres  
Moray  
IV36 2QR

## Independent Examiner

David Cassidy  
Scottish Law Accountant  
126 Drymen Road  
Bearsden  
G61 3RB

## Bankers

The Royal Bank of Scotland  
59 High Street  
Grantown-on-Spey  
PH26 3EG

## Solicitors

R & R Urquhart LLP  
117-121 High Street  
Forres  
Moray  
IV36 1AB

# ROY DENNIS WILDLIFE FOUNDATION

Scottish Charity No. SC023741

## Trustees Report for the year ended 5 April 2025

The Trustees present their report and financial statements of the Trust for the year ended 5 April 2025.

### Structure, governance and management

The Deed of Trust for the Highland Foundation for Wildlife was registered in the Books of the Lords of Council and Session in Scotland on 9th June 1995.

Variation of Trustees recorded in Deed of Assumption and Resignation dated 5th January and 2nd and 15th April all in the year 2007 and Registered in the Books of the Lords of Council and Session on 24th April 2007.

The principal activity of the Trust is to promote, for the benefit in Scotland and elsewhere, the conservation of wildlife and the restoration of natural ecosystems.

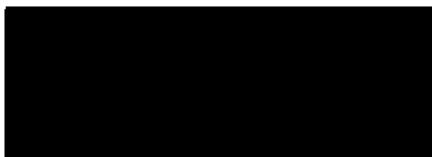
The name of the Trust was changed to Roy Dennis Wildlife Foundation in 2017.

### Financial review

The Trustees consider that the Trust has adequate resources to continue its operational existence for the foreseeable future. In coming to this conclusion, the Trustees have paid particular attention to the period of one year from the date of approval of the financial statements.

This report was approved by the Trustees on 26 November 2025

Signed, on behalf of the Trustees



## ROY DENNIS WILDLIFE FOUNDATION

Scottish Charity No. SC023741

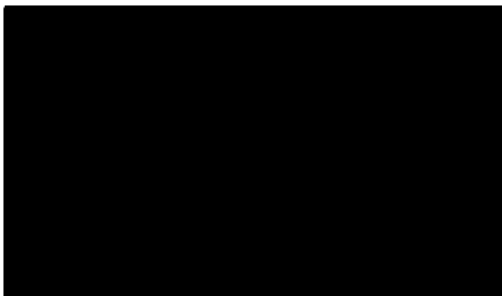
### Independent Examiner's Report for the period 6th April 2024 to 5th April 2026

I have examined the Trustees' report, the Trust's accounting records, as set out on pages 4 to 7 that form part of this document.

To the best of my knowledge and belief, and in accordance with the information and explanations given to me:

- a. 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 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.
- b. 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.
- c. In the course of my examination, no matter has come to my attention to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



28/1/2026

# ROY DENNIS WILDLIFE FOUNDATION

Scottish Charity No. SC023741

## Income and Expenditure Account for the year ended 5 April 2025

	Notes	2025 £	2024 £
<b>Incoming resources</b>			
Incoming resources from generated funds:			
Voluntary income	2	88,338.41	164,077.20
Investment income		2,961.73	1,887.66
		<hr/>	<hr/>
		91,300.14	165,964.86
<b>Resources expended</b>			
Charitable activities	3	139,398.04	57,023.35
Administrative expenses	4	10,017.25	528.62
		<hr/>	<hr/>
		149,415.29	57,551.97
<b>Net income before investment disposals</b>			
		(58,115.15)	108,412.89
<b>Net movement in funds</b>			
		<hr/>	<hr/>
		(58,115.15)	108,412.89
Fund at 5th April 2024		218,278.72	109,865.83
		<hr/>	<hr/>
<b>Fund at 5th April 2025</b>		<b>160,163.57</b>	<b>218,278.72</b>
		<hr/> <hr/>	<hr/> <hr/>

# ROY DENNIS WILDLIFE FOUNDATION

Scottish Charity No. SC023741

## BALANCE SHEET at 5 April 2025

	Notes	2025 £	2024 £
<b>Current Assets</b>			
Cash at bank and in hand		161,243.57	219,088.72
		<hr/>	<hr/>
<b>Net Assets</b>		161,243.57	219,088.72
		<hr/> <hr/>	<hr/> <hr/>
Represented by:			
<b>General Fund - unrestricted</b>	5	<u>160,163.57</u>	<u>218,278.72</u>

These accounts were approved by the Trustees on 26 November and signed  
on their behalf by:

2025.

Trustee



# ROY DENNIS WILDLIFE FOUNDATION

Scottish Charity No. SC023741

Notes to the Accounts  
for the year ended 5 April 2025

## 1 Accounting Policies

### (a) *Incoming Resources*

Income from all investments is included in the year in which it is received.

### (b) *Expenditure*

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities. The Trust is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

## 2 Incoming Resources

	2025	2024
	£	£
Voluntary income:		
Donations	88,338.41	164,077.20
Investment income:		
Bank interest	2,961.73	1,887.66
	<hr/>	<hr/>
	91,300.14	165,964.86
	<hr/> <hr/>	<hr/> <hr/>

# ROY DENNIS WILDLIFE FOUNDATION

Scottish Charity No. SC023741

Notes to the Accounts  
for the year ended 5 April 2025

<b>3 Resources expended</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	
Charitable activities:		
Wildlife projects:		
Osprey Scotland Projects	7,139.02	820.00
Osprey England Projects	5,350.92	1,539.00
Golden Eagle	1,517.26	604.31
White-Tailed Eagle	19,310.92	-
IoWight WTE Project	92,570.74	45,121.54
WT Eagle Wales	2,000.00	-
Peregrine	3,509.18	1,732.00
WTEagle Norfolk	-	3,582.50
Capercaillie	5,600.00	-
Raptors	-	1,924.00
Lynx etc Puffin	2,400.00	1,700.00
	<hr/>	<hr/>
	139,398.04	57,023.35
	<hr/> <hr/>	<hr/> <hr/>
<b>4 Administrative expenses</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent Examiner	270.00	270.00
Bank charges	-	34.30
Lecture, meeting and office costs	9,747.25	224.32
	<hr/>	<hr/>
	10,017.25	528.62
	<hr/> <hr/>	<hr/> <hr/>
<b>5 Movement in funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Total funds brought forward	218,278.72	109,865.83
Incoming resources	91,300.14	165,964.86
Outgoing resources	(149,415.29)	(57,551.97)
	<hr/>	<hr/>
	160,163.57	218,278.72
	<hr/> <hr/>	<hr/> <hr/>

# ROY DENNIS WILDLIFE FOUNDATION

## BALANCE NOTE AS AT 05/04/25

Funds held at 05/04/25	
R & R Urquhart	£ -
RBS Account 00105056	£ 1,153.63
RBS Account 00123704	£ 160,089.94

£ 161,243.57

Accounted for as follows:-

Fund at 5th April 2025	
Per Trust Account	£ 160,163.57

Scottish Legal Accountants	
Independent Examination fee - 2022	£ 270.00
Independent Examination fee - 2023	£ 270.00
Independent Examination fee - 2024	£ 270.00
Independent Examination fee - 2025	£ 270.00

£ 161,243.57

## ROY DENNIS WILDLIFE FOUNDATION

### EXPENDITURE

Osprey Scotland Projects	£ 7,139.02
Osprey England Projects	£ 5,350.92
Golden Eagle	£ 1,517.26
White-Tailed Eagle	£ 19,310.92
IoWight WTE Project	£ 92,570.74
WT Eagle Wales	£ 2,000.00
Peregrine	£ 3,509.18
Lynx etc Puffin	£ 2,400.00
Capercaillie	£ 5,600.00
Office/Misc	£ 9,747.25
Audit *	£ 270.00
* £270 Provision included	<u>£ 149,415.29</u>

**ROY DENNIS WILDLIFE FOUNDATION**

Expenditure	Osprey Scotland Projects	Osprey England Projects	Golden Eagle	IoWight WTE Project	White-tailed Eagle Exmoor	WT Eagle Wales	Peregrine	Lynx etc Puffin
29/04/24				£ 2,169.91				
01/05/24				£ 6,879.35				
03/05/24	£ 1,059.02			£ 2,695.41	£ 530.50			
03/05/24				£ 783.20				
30/05/24				£ 7,959.82				
30/05/24			£ 100.00	£ 125.42				
31/05/24				£ 1,998.00				
13/06/24				£ 438.00				
01/07/24			£ 62.67	£ 100.00				
10/07/24				£ 8,798.68				
10/07/24				£ 5,798.83			£ 900.00	
11/07/24				£ 1,104.00				
15/07/24				£ 950.40				
18/07/24				£ 2,257.00				
31/07/24				£ 2,682.72				
05/08/24				£ 17,233.66	£ 2,518.31			
06/08/24		£ 200.00		£ 3,130.00			£ 460.00	
30/08/24			£ 64.59	£ 449.24				
02/09/24				£ 100.00				
02/09/24				£ 438.00				
16/09/24				£ 4,129.50	£ 2,000.00			
16/09/24		£ 462.00		£ 2,500.00				
16/09/24			£ 90.00	£ 83.00				
23/09/24				£ 2,914.00	£ 2,914.00			
01/10/24				£ 76.44				
02/10/24								
31/10/24								
05/11/24								
08/11/24				£ 2,794.64	£ 2,794.64			
08/11/24				£ 5,600.00	£ 2,400.00	£ 2,000.00	£ 1,600.00	£ 2,400.00
29/11/24				£ 8,381.52	£ 6,153.47		£ 549.18	
31/12/24								
06/01/25								
31/01/25								
17/02/25								
05/03/25								
26/03/25								
31/03/25								
31/03/25								
01/04/25	£ 6,080.00	£ 3,200.00	£ 1,200.00	£ 2,794.64	£ 2,794.64			
03/04/25		£ 1,488.92		£ 5,600.00	£ 2,400.00	£ 2,000.00	£ 1,600.00	£ 2,400.00
				£ 8,381.52	£ 6,153.47		£ 549.18	
	<u>£ 7,139.02</u>	<u>£ 5,350.92</u>	<u>£ 1,517.26</u>	<u>£ 92,570.74</u>	<u>£ 19,310.92</u>	<u>£ 2,000.00</u>	<u>£ 3,509.18</u>	<u>£ 2,400.00</u>

<u>Capercaillie</u>	<u>Office/Admin/ Podcasts</u>
	£ 4.55
	£ 2.45
	£ 4.90
	£ 3.15
	£ 2.80
	£ 3.50
	£ 3.15
	£ 614.00
	£ 2.45
	£ 1.05
	£ 1.75
	£ 4,300.00
	£ 1.40
	£ 2.10
£ 5,600.00	£ 4,800.00
<u>£ 5,600.00</u>	<u>£ 9,747.25</u>