SCOTTISH CHARITY NO. SC015439

THE GAME CONSERVANCY SCOTTISH RESEARCH TRUST

STATEMENT OF ACCOUNTS

YEAR ENDED 31 DECEMBER 2025

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THE GAME CONSERVANCY SCOTTISH RESEARCH TRUST
YEAR ENDED 31 DECEMBER 2025
LEGAL AND ADMINISTRATIVE DETAILS

Address:	Burgate Manor, Fordingbridge, Hampshire SP6 1EF	
Trustees:	Game & Wildlife Conservation Trust	
Advisers:	Solicitors	Brodies LLP, 15 Athol Crescent, Edinbugh EH3 8HA
	Bankers	The Royal Bank of Scotland, 36 St Andrew Square, Edinburgh EH2 2YB
	Accountants	Fletcher and Partners, Crown Chambers, Bridge Street Salisbury, Wiltshire, SP1 2LZ
Number:	Scottish Charity number SC015439	

THE GAME CONSERVANCY SCOTTISH RESEARCH TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report with the accounts of the Trust for the year ended 31 December 2025, which have been prepared to comply with the provisions of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution and Charitable Status
The Trust is constituted under a Deed of Trust dated 29 May 1984 and later dates and registered in the Books of Council and Session on 3 August 1984.

Recruitment and appointment of new trustees
During 2010 the Game and Wildlife Conservation Trust was appointed as sole corporate trustee of the charity and it is not anticipated that any other trustees will be appointed.

Risk management
The trustees have assessed the risks to which the trust is exposed, in particular those related to the operations and finances of the trust, and are satisfied that systems are in place to mitigate all exposire to major risks.

OBJECTIVES AND ACTIVITIES

Trust purposes
Under the terms of the Deed of Trust, the trust's purposes are, firstly, the advancement of the education of the public in game biology; and, secondly, the conduct of research into the breeding and feeding habits of game and its vulnerability to disease; the environmental requirements of and effect of game on its environment; and the publication of the useful results of such research.

Grant-making policy
The trustees are directed to give priority to such of the trust's purposes as may be furthered by expenditure of the trust fund and the income thereof and the conduct of research within Scotland, providing that this does not prevent expenditure or research in England and Wales if, in the opinion of the trustees, the particular expenditure or research is desirable in the interests of the trust's purposes.

ACHIEVEMENTS AND PERFORMANCE

The trust's assets and activities have been transferred to the Game and Wildlife Conservation Trust to forward its activities in Scotland. The trust remains in existence so that it may receive any donations or legacies which are directed to it.

FINANCIAL REVIEW

The accounts of the trust for the year ended 31 December 2025 show that there were no financial transactions and the funds remained at £10.

RESERVES POLICY

The trust's policy is to retain only enough funds to keep it in existence.

PLANS FOR THE FUTURE

It is the trust's intention to transfer any income which it may receive to the Game and Wildlife Conservation Trust for expenditure on its grouse research project and other projects in Scotland.

THE GAME CONSERVANCY SCOTTISH RESEARCH TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.
Charity law requires the Trustees to prepare accounts, for each financial year, which give a true and fair view of the charity's financial activities during the year and the financial position of the charity at the end of the year. In preparing these accounts, the Trustees are required to:

i) Select suitable accounting policies and then apply them consistently.
ii) Make judgements and estimates that are reasonable and prudent.
iii) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts.
iv) Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the accounts comply with the provisions of the relevant legislation. 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.

Signed on behalf of the Trustees: N. W.........................
On behalf of the Game and Wildlife Conservation Trust - Trustee

Approved by the Trustees: 2026

THE GAME CONSERVANCY SCOTTISH RESEARCH TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	2025	2024
INCOME			
Income from generated funds:			
Voluntary income			
Donations		-	-
Total income		-	-
EXPENDITURE			
Charitable activities:			
Donations	3	-	-
Governance costs	4	-	-
Total expenditure		-	-
Net income		-	-
Net movement in funds		-	-
BALANCES AT 1 JANUARY 2025		10	10
BALANCES AT 31 DECEMBER 2025		£10	£10

THE GAME CONSERVANCY SCOTTISH RESEARCH TRUST
BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	2025	2025	2024	2024
CURRENT ASSETS					
Cash at bank and in hand		10		10	
		10		10	
CREDITORS: Amounts falling due within one year		-		-	
NET CURRENT ASSETS			10		10
TOTAL NET ASSETS			£10		£10
Representing:					
UNRESTRICTED FUNDS			£10		£10

Signed on behalf of the Trustees: ....

On behalf of the Game and Wildlife Conservation Trust - Trustee

Approved by the Trustees: 2026

THE GAME CONSERVANCY SCOTTISH RESEARCH TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

a. Basis of Accounting

The Accounts have been prepared under the historical cost convention, modified for the revaluation of investments, and in accordance with the Charities Accounts (Scotland) Regulations 2006 and applicable accounting standards. In preparing the accounts the Trust follows best practice as set out on the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in January 2019.

b. Donations and legacies

Donations and legacies are included as income once the trustees become reasonably certain that they will be received and the value can be measured sufficiently reliably. Normally this is on receipt but in some circumstances it may be sooner.

c. Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation to make an outgoing transfer of resources and includes VAT where applicable.

2. TRUSTEES REMUNERATION

The Trustees received no reimbursed travel expenses in 2025 (2024 £nil) The Trustees did not receive any remuneration in either of these two years.

3. ANALYSIS OF CHARITABLE EXPENDITURE

The charity did not undertake any activity directly. Donations received would normally be granted to The Game and Wildlife Conservation Trust.

	2025	2024
The Game and Wildlife Conservation Trust	-	-
	£ -	£ -

4. GOVERNANCE COSTS

	2025	2024
Legal and administration fees	-	-
	£ -	£ -

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE GAME CONSERVANCY SCOTTISH RESEARCH TRUST

I report on the accounts of the Game Conservancy Scottish Research Trust for the year ended 31 December 2025, which are set out on pages 3 to 5.

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) 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 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 was 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 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 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 proper accounting records are in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations;
     and
   - to prepare accounts which accord with the accounting records and comply with

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

James Fletcher
Chartered Accountant
Fletcher & Partners
Crown Chambers
Bridge Street
Salisbury