

THE DOYLE FOUNDATION
(A company limited by guarantee)

Report and Financial Statements

Year ended 30 June 2025

Charity Number: SC030872
Company Number: SC208242

THE DOYLE FOUNDATION

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THE DOYLE FOUNDATION

REPORT OF THE DIRECTORS

For the year ended 30 June 2025

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 30 June 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and Activities

The charity's principal purpose is "the relief of poverty and the advancement of education through financial assistance for research and educational activities".

This object includes the following activities:

- Liaising and forming connections with other organisations based either in Scotland or abroad, with similar objects;
- Entering into partnership for cooperation / mutual assistance with any charitable body;
- Supporting / promoting other organisations with similar objects;
- Promoting research, educational and training activities and producing publications;
- Promoting research, education and public awareness through financial assistance for suitable projects.

The Foundation's mission is: *To provide advocacy and support for the role of science in international development.* To this end the work of the Foundation is chiefly concerned with poverty reduction in developing countries, and the role of science in solving problems, with special regard to the safe applications of modern biotechnology. The major focus is on sub-Saharan Africa.

Achievements and Performance

Achievements over the year from July 1st 2024 to June 30th 2025 include:

- Progressing the initiative on "***Disease Sentinels***", to identify innovative ways to better predict and prevent future pandemics. This approach includes identifying which emerging animal diseases could and should be better controlled in animals before they cause disease outbreaks in people that may lead to global pandemics. This topic has become even more timely because of the COVID-19 pandemic. Agreement has been reached with CABI Publishing UK to co-publish the book on *Disease Sentinels* with the Doyle Foundation in 2026-27.
- **Doyle Foundation scholars in Kenya:** Continuing support to several African scholars studying in Kenya to enable them to complete their courses and graduate. All Doyle Foundation scholars progressed in their studies and passed their 2024 exams and moved onto their 2025 classes. One long term Doyle Foundation Scholar, Dr Matthew Ndumba, whom the Doyle Foundation has supported since he was in primary school, graduated in Medicine from Joma Kenyatta University, and commenced his first year residency in 2024.

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- Continuing to support the Demand led Breeding program in Africa, which is now in its second phase (2019-2025). The program has successfully transitioned to African leadership and is supporting the professional development of a “community of practice” of some 400 plant breeders across eastern, southern and West Africa. The new website, www.demandledbreeding.org which was developed with the assistance of the Doyle Foundation, is now fully operational. This is an educational resource for the community of practice of plant breeders in Africa. Several new publications on demand led breeding were completed during 2024-25 and made available to the DLB Community of Practice of plant breeders through the website. These include new product profiles, to guide breeding of new crop varieties for Africa. The DLB text book, on “The Business of Plant Breeding” published by CABI UK has been downloaded some 2000 times from the CABI website.

“Disease Sentinels” initiative: The Doyle Foundation sponsored an initial planning meeting in Scotland in September 2017 on the issue of “Disease Sentinels”, focusing on Emerging Infectious Diseases, where these are zoonotic diseases that move from wildlife to livestock to people. The initiative is exploring new technologies and approaches for the earlier detection and control of these diseases, using animal as sentinels of human diseases rather than using humans as sentinels of animal diseases, as is presently the case. The scope of a book on this topic has been developed, with an annotated outline prepared for each of eight chapters, and the proposed chapter authors identified. Agreement has been reached with CABI Publishing UK to co-publish the book on *Disease Sentinels* with the Doyle Foundation in 2026-27.

Food security: The Doyle Foundation is participating in a project on “Demand led plant breeding (DLB)”, in conjunction with the Australian Centre for International Agricultural Research (ACIAR), the Crawford Fund, Canberra, Australia and the Syngenta Foundation for Sustainable Agriculture (SFSA), Switzerland. This project is addressing ways to accelerate the delivery and uptake of new plant varieties that will improve the availability, access, and utilization of new plant varieties, for food and nutritional security and increasing incomes for small scale farmers, mainly in Africa. The Doyle Foundation is supporting the implementation of the second phase of this project (2019-25). The program has successfully transitioned to African leadership and is supporting the professional development of a “community of practice” of some 400 plant breeders working in national plant breeding programs and universities across east, southern and West Africa.

The DLB team developed a new web site during 2020-21, with support from the Doyle Foundation, and which is now managed by the Africa based team, at www.demandledbreeding.org. The new web site is now fully operational and is an educational resource for the community of practice of plant breeders in Africa, with several new publications on demand led breeding completed during 2024-25, including several product profiles to guide new variety development of priority crops. The product profiles describe the characteristics of several new plant varieties available for farmers in Africa, which bring new traits that are of value to farmers, traders, and consumers, for crops important for food security and poverty reduction on Africa.

In the light of a favourable external review of the project, a follow up project to create a new “Pan Africa Sorghum Alliance (PASA)”, is being prepared. Its purpose is to promote the transition of sorghum, which is grown by some 300 million small holders in Africa, from a low yielding and low value subsistence food crop, grown by some 300 million farmers in dryland areas, into a climate resilient, value added, multi purpose crop that is more productive and more profitable for farmers and for small and medium sized enterprises in several countries of Africa.

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REPORT OF THE DIRECTORS

For the year ended 30 June 2025

Financial Review

The Foundation's work is performed on a voluntary basis by the Directors. The Foundation generated income during the year of £7,875 (2024: £15,879) and there was a loss on exchange of £22 (2024: loss on exchange £1). There was a deficit for the year of £988 (2024: surplus £692). Total reserves at the year-end stood at £54,422 (2024: £55,410), all of which are unrestricted.

Against a backdrop of limited resources, the Doyle Foundation has continued to produce highly valuable outputs and make plans for developing larger projects, subject to securing suitable funding. The charity generated a satisfactory financial outcome for the period due to prudent financial management and maximising resources.

Principal Funding Sources

The principal funding source in the year was donations received.

Investment Policy

The directors periodically review the charity's investment policy to ensure that it continues to meet the needs of the charity. The charity's funds are invested in a current account with the Royal Bank of Scotland. Although interest payments are low, it represents a low risk option for funds. The directors also operate a US\$ current account at the Royal Bank of Scotland, to enable deposit of consultancy fees that are paid in US\$, and are also investigating higher return, but appropriately low-risk investment options.

Reserves Policy

The directors have examined the charity's requirements for reserves in light of the main risks to the organisation. The Foundation's reserve policy was agreed at the Board of Directors Meeting in August 2008, and it was decided that in order for the Foundation to meet its debts and liabilities and continue its activities, £5,000 was deemed to be an appropriate level of reserve. The directors periodically review the reserves policy to ensure that it still meet the needs of the charity and have concluded £5,000 continues to be sufficient. The Foundation does not rent or own buildings or equipment and currently has no employees, therefore does not have any liability in this regard. Current reserves exceed the stated policy but are planned to be utilised in future periods.

Plans for Future Periods

The charity plans to continue with successful activities such as support for scholars and partnerships in Africa in the forthcoming years to meet its objects. The charity will continue with sponsoring scientific meetings, networking activities, acting as a convenor and facilitator of promising African bioscience initiatives, including early stage innovation, and fostering linkages between science and business in Africa. The Foundation will continue advocating and supporting the role of science in international development through a variety of research and educational activities, primarily in Africa and Scotland.

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For the year ended 30 June 2025

Disease Sentinels

The Foundation plans to expand the “*Disease Sentinels*” initiative, focusing on Emerging Infectious Diseases, looking at ways to mobilise new technologies and approaches for their earlier detection and control while still in livestock or wildlife. This initiative is timely, in terms of understanding how the COVID pandemic occurred and, even more importantly, what can be done to prevent future local outbreaks of zoonotic diseases becoming worldwide pandemics. There are new opportunities to improve the surveillance, detection, and control of these emerging infectious diseases while they are still in their animal carriers, and before they have moved into the human population, leading to epidemics with loss of human lives and higher economic costs to bring them under control. The Foundation has identified a broad range of collaborators worldwide who are willing to participate in this study. The collaborators will contribute towards a book that summarises the main issues and ways to ensure a rapid response to outbreaks. It is planned to hold a Doyle Foundation workshop in Scotland during 2026, to review each of the ten book chapters and synthesise the main findings and recommendations of the study, for inclusion in the Executive Summary of the publication. The *Disease Sentinels* book will be published by CABI UK in 2026-27.

Structure, Governance and Management

Governing Document

The Doyle Foundation was established to ‘honour the life and work of Dr. John J Doyle’ following his death on 29 June 1999. Dr Doyle was a veterinary surgeon and scientist who devoted his life to the reduction of poverty, malnutrition and degradation in developing countries and to this end, worked in Africa for 20 years. The Doyle Foundation is a charitable company limited by guarantee, incorporated on 19 June 2000 and registered as a charity on the same date. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up Members are required to contribute an amount not exceeding £1.

Members

To become a member an individual must lodge a written application for membership at the charity’s registered office. This will be considered by the directors at their next meeting and they will decide if that person can become a member. The directors have the power to expel any member, other than Dr Persley, from membership.

Recruitment and Appointment of Directors

The directors of the company are also charity trustees for the purposes of charity law and under the company’s Articles are known as the Board of Directors. The Memorandum and Articles of Association set out the requirements regarding the charity’s directors, as follows: The maximum number of directors shall be three and the minimum number shall be one. The Members, acting by ordinary resolution passed in general meeting, may at any time appoint an individual to become Director, either to fill a vacancy or to become an additional director. The Members, acting by ordinary resolution passed in general meeting, shall subject to giving of special notice of the meeting, be entitled to remove from office any director, save the Chair. In addition, the Board of Directors is entitled to elect an individual to the office of director and to remove from office any individual so appointed and to appoint another individual in his/her replacement.

Each Director, other than the Chair, shall resign from office on the third anniversary of their appointment and shall be entitled to stand for re-election by the Board to office for a further period of three years.

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For the year ended 30 June 2025

As laid out in the Memorandum and Articles of Association the charity's directors do not receive emoluments in respect of their office as a director or as a holder of any executive office of the company, save travelling or other expenses properly incurred as laid out in the Articles.

The mission of The Doyle Foundation is to provide advocacy and support for the role of science in international development, with particular emphasis on the role of biosciences in sub-Saharan Africa. As such, much of the charity's work focuses on facilitating and supporting promising African biosciences programmes and projects that have strong support from the local scientific community and impact positively on regionally important priorities.

The directors seek to ensure that the needs and views of local communities with which they work are appropriately reflected in their advocacy and support activities and achieve this through diversity of voluntary advisors and through annual scientific meetings which focus on specific issues. To enhance the potential pool of advisors/participants, the charity has, through networking with the local scientific and international development communities, sought to identify suitable individuals who are willing to become active participants/advisors and to assist the charity in achievement of its objects. The charity has an extensive network of voluntary advisors from Africa and overseas.

Business and scientific skills and expertise are well represented on the Board of Directors and operational management and further complemented by the broad mix and depth of skills brought by the charity's pool of voluntary advisors. These advisors receive no remuneration and the charity is extremely grateful for their continuing support and contributions.

Directors Induction and Training

The present directors are familiar with the practical work of the charity, having been actively involved in its establishment and evolution. They have fully considered the induction and training requirements of new Directors and have agreed the following:

The charity was established by Dr Gabrielle Persley, the spouse of the late Dr Doyle, to honour the life and continue the work of Dr Doyle. The Directors agree that organisational/institutional memory is critical to informing and enhancing Directors decision-making and achievement of the charity's objects. To ensure the charity continues to value and benefit from its institutional memory, Dr Persley, as Founder, is permanently represented on the Board of Trustees as Chair.

To enhance new directors decision-making and understanding of the genesis of the Foundation, all new directors will be briefed by Dr Persley on how the charity was established and how it has evolved, including its past actions and decisions and their rationale. During this briefing, particular emphasis would be placed on explaining the life work and achievements of the late Dr Jack Doyle and his vision that science could solve development problems in Africa. New Directors would be given copies of previous meeting documents including Minutes of Board of Directors Meetings and annual Scientific Meetings and also directed to the charity's websites at www.doylefoundation.org to gain additional information about its activities and the work of Dr Doyle.

In addition, new directors' induction and training would also involve a briefing session with the Treasurer to further familiarise new directors with the charity and the context within which the charity operates. This briefing session would encompass:

- The obligations of directors.

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For the year ended 30 June 2025

- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

All new directors would receive a copy of the Memorandum and Articles and the latest financial statements and report.

Risk Management

The Board of Directors has conducted a review of the major risks to which the charity is exposed and has put in place systems to mitigate the major risks. The Directors periodically review risks to ensure that systems and policies still meet the needs of the charity. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company.

Organisational Structure

The Doyle Foundation has a Board of Directors that meets on a regular basis and are responsible for the strategic direction and policy of the charity. The Board of Directors had two members during the year from different professional backgrounds relevant to the work of the charity.

The directors comprise: Dr Gabrielle Persley (Chair) and Dr Andrew Bennett.

Dr Gabrielle Persley is an advisor to the World Bank and other international development agencies on the applications, risks, and benefits of modern biotechnology in agriculture and the environment. Dr Persley is also an advisor to the Australian Government and the Crawford Fund on international agricultural research and food security. Dr Persley is an adjunct Professor at the University of Queensland Australia.

Dr Andrew Bennett is President of the Tropical Agriculture Association (TAA), UK Registered Charity No 800663 which aims to advance education, research and practice in tropical agriculture. Dr Bennett was formally Chief Natural Resources Advisor of the UK Government's Department for International Development (DFID).

The Doyle Foundation Chair is responsible for ensuring that the charity delivers the services specified on a day-to-day basis and has line management responsibility for employees (when applicable). Currently, the Foundation has no employees.

The Foundation has a wide network of Advisors, who meet formally and informally, to discuss matters pertinent to the Foundation's activities and its main objects.

Related Parties

The Foundation co-operates with a host of other charitable organisations. The Directors are frequently in contact with a variety of organisations and utilise any opportunities to support / enter into partnerships with organisations and individuals having similar objects. Through their joint activities, the Directors have continued to build strong relations with the Consultative Group on International Agricultural Research (CGIAR)-supported International Livestock Research Institute (ILRI) in Nairobi, in support of developing the *Biosciences eastern and central Africa (BecA)* Hub at ILRI in Nairobi. Since the genesis of the BecA initiative through the consultations and concept development of a "centre for excellence in biosciences in Africa", led by the Doyle Foundation in 2002, the Hub in Nairobi is now a fully functional biosciences platform serving 16 countries in eastern and central Africa. (<http://hub.africabiosciences.org>). Approximately 200

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For the year ended 30 June 2025

African scientists, post graduate students and visiting scholars benefitted by conducting research at the BecA ILRI Hub during 2015-16.

Dr Jack Doyle was a foundation scientist and then Deputy Director General of Research at the International Laboratory for Research on Animal Diseases (ILRAD), a predecessor of ILRI, from 1974-1994. Thus, the partnership with ILRI is particularly relevant to the charity's objects and continuation of the work of Dr Doyle. The Foundation intends to further build on this partnership with ILRI through cooperation on other mutually beneficial projects.

Reference and Administrative Information

Charity name	The Doyle Foundation	
Charity registration number	SC030872	
Company registration number	SC208242	
Registered office	9 Ainslie Place, Edinburgh EH3 6AT	
Directors	Dr Gabrielle J. Persley Dr Andrew J. Bennett	Chair
Company Secretary	Dr Gabrielle J. Persley	
Independent Examiner	Kevin Cattnach CA Whitelaw Wells Chartered Accountants 9 Ainslie Place Edinburgh EH3 6AT	
Bankers	The Royal Bank of Scotland Milngavie Branch 24 Douglas Street Milngavie G62 6PB	

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REPORT OF THE DIRECTORS

For the year ended 30 June 2025

Directors' responsibilities in relation to the financial statements

Company law requires the directors to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the directors should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards 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 assume that the company will continue on that basis.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Directors on 30 March 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'G J Persley', written in a cursive style.

Dr Gabrielle J. Persley
Director

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INDEPENDENT EXAMINER'S REPORT

For the year ended 30 June 2025

I report on the financial statements for the year ended 30 June 2025 set out on pages 11 to 15.

Respective responsibilities of the Directors and the Independent Examiner

The charity's Directors 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 (as amended). The charity's Directors consider that the audit requirement of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 Charities Accounts (Scotland) Regulations 2006 (as amended). 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 Directors 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, Regulation 4 of the 2006 Accounts Regulations and sections 381 and 382 of the Companies Act 2006 ; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations.
- have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kevin Cattanach CA
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

30 March 2026

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Statement of financial activities (incorporating the income and expenditure account)

For year ended 30 June 2025

	Notes	2025 Total £	2024 Total £
Income and endowments from:			
Donations		7,875	15,879
Investments - bank interest			-
		<hr/>	<hr/>
Total income		7,875	15,879
		<hr/>	<hr/>
Expenditure on:			
Charitable activities		8,841	15,186
		<hr/>	<hr/>
Total expenditure	2	8,841	15,186
		<hr/>	<hr/>
Net income/(expenditure)		(966)	693
Other gains and losses			
Foreign exchange gains/(losses)		(22)	(1)
		<hr/>	<hr/>
Net movement in funds		(988)	692
Total funds at 30 June 2024		55,410	54,718
		<hr/>	<hr/>
Total funds at 30 June 2025		54,422	55,410
		<hr/> <hr/>	<hr/> <hr/>

All funds are unrestricted general funds

The company has no recognised gains or losses other than the results for the year as set out above.

All of the activities are classed as continuing.

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BALANCE SHEET

As at 30 June 2025

	Notes	2025 £	2025 £	2024 £
Current assets				
Cash at Bank		56,222		56,244
		<hr/>		<hr/>
			56,222	56,244
Creditors: amounts falling due within one year	5		(1,800)	(834)
			<hr/>	<hr/>
Net assets			54,422	55,410
			<hr/>	<hr/>
Unrestricted funds				
General fund			54,422	55,410
			<hr/>	<hr/>
Total funds			54,422	55,410
			<hr/>	<hr/>

For the year ended 30 June 2025 the company was entitled to exemption from the requirement to have an audit under section 477 of the Companies Act 2006. No members have required an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibility for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- 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 profit or loss for each financial year in accordance with the requirement of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, 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 and with the Financial Reporting Standards (FRS 102).

Approved by the Board on 30 March 2026 and are signed on their behalf by:



Dr Gabrielle J. Persley

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2025

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Doyle Foundation meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recorded at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The directors consider there are no material uncertainties about the Charity's ability to continue as a going concern. Accordingly the financial statements have been prepared on a going concern basis. This assessment of going concern covers the period of 12 months following the signing of these financial statements.

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

b) Fund accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. The Designated Funds are unrestricted funds earmarked by the directors for future purposes or projects. The General Fund represents the unrestricted funds, which the directors are free to use in accordance with its charitable objects.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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NOTES TO THE FINANCIAL STATEMENTS

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1. Accounting policies (cont.)

e) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs incurred by the charity in delivery of its activities and services to its beneficiaries and their associated support costs.
- Other expenditure represents those items not falling into any other heading.
- Governance costs are those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2. Expenditure

	Research & education £	Governance costs £	Total 2025 £	Total 2024 £
Kenya – sponsorship project	7,875	-	7,875	14,232
Miscellaneous expenses	-	24	24	24
Professional fees – Reg. Office etc	-	222	222	210
Independent examiner & accountancy fees	-	720	720	720
	_____	_____	_____	_____
Total expenditure	7,875	966	8,841	15,186
	=====	=====	=====	=====

Direct charitable activity is undertaken by the directors and supporters on a voluntary basis. The charity has no staff.

3. Net income/(expenditure) for the year

This is stated after charging:

	2025 £	2024 £
Independent Examiner's fees	720	720
	=====	=====

The directors receive no remuneration but are entitled to reimbursement of expenses. In the current year £nil was reimbursed to directors (2024: £nil) but director Dr Gabrielle Persley paid expenses of £7,875 (2024: £15,981) on behalf of the charity with no amounts (2024 £nil) outstanding at the year end. Dr Gabrielle Persley donated £7,875 (2023: £15,879) to the charity.

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2025

4. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

5. Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors and accruals	1,800	834

6. Related Party Transactions

The Doyle Foundation is governed by a Board of Directors. Dr Gabrielle Persley, a director and member of the charity, had control during the current and previous years.

Dr Gabrielle Persley donated £7,875 (2024: £15,879) to the charity during the year having paid expenses of £7,875 (2024: £15,981) on behalf of the charity. £nil remains outstanding at the year end (2024: £ nil).

No other transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 102.

7. Company Limited by Guarantee

Each member of the company undertakes to contribute £1 upon the winding up of the company.