

SC042626



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	11	2024		31	10	2025

### Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	273				273	
Legacies					-	
Grants					-	
Receipts from fundraising activities	160				160	484
Gross trading receipts					-	
Income from investments other than land and buildings	11				11	70
Rents from land & buildings					-	
Gross receipts from other charitable activities	1,314				1,314	1,258
					-	
<b>A1 Sub total</b>	<b>1,758</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,758</b>	<b>1,812</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>1,758</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,758</b>	<b>1,812</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	407				407	1,410
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,569				1,569	915
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	120				120	120
Preparation of annual accounts					-	
Legal costs					-	
Other					-	113
					-	
<b>A3 Sub total</b>	<b>2,096</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,096</b>	<b>2,558</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>2,096</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,096</b>	<b>2,558</b>
<b>Net receipts / (payments)</b>	<b>(339)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(339)</b>	<b>(746)</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(339)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(339)</b>	<b>(746)</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	1,357				1,357	2,103
	Surplus / (deficit) shown on receipts and payments account	(339)				(339)	(746)
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>1,018</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,018</b>	<b>1,357</b>
	(Agree balances with receipts and payments account(s))	- 0	-	-	-	- 0	-

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
<b>B2 Investments</b>				
	<b>Total</b>		-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
<b>B3 Other assets</b>					
	<b>Total</b>		-	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
<b>B4 Liabilities</b>				
	<b>Total</b>		-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
<b>B5 Contingent liabilities</b>				
	<b>Total</b>		-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature\*

Print Name

Date of  
approval


## Section C Notes to the Accounts

### C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

To promote, for the benefit of the public, the study, conservation, and protection of wild

Eurasian beavers and their natural habitats in Scotland.

To advance the protection and development of suitable natural environment for wild beavers in Scotland.

To further the above, by education and the provision of information and skills to the public including individuals, communities and interested organisation.

### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

### C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

Authority under which paid

£

### C3b Trustee remuneration - details


### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

Number of trustees

£

### C4b Trustee expenses - details


### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

### C6 Other information

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## Additional analysis (1)

### Analysis of receipts and payments

#### 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations	273				273	
					-	
					-	
					-	
<b>Total</b>	<b>273</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>273</b>	<b>-</b>
	-	-	-	-	-	-

#### 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>
	-	-			-	-

#### 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Merchandise Sales	134				134	53
Membership fees	1,180				1,180	1,205
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>1,314</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,314</b>	<b>1,258</b>
	-	-	-	-	-	-

#### 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Costs of merchandise					-	49
Bank Charges	161				161	98
Equipment	650				650	30
Professional Membership Fees	428				428	420
Events					-	318
Insurance	330				330	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>1,569</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,569</b>	<b>915</b>
	-	-	-	-	-	-

## Additional analysis (2)

### 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below  General Fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	273				273	
Legacies					-	
Grants					-	
Receipts from fundraising activities	245				245	484
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Membership Fees/Sales	1,240				1,240	1,328
<b>Sub total</b>	1,758	-	-	-	1,758	1,812
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	1,758	-	-	-	1,758	1,812
<b>Payments</b>						
Expenses for fundraising activities	407				407	1,410
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,569				1,569	915
Grants and donations					-	
Governance costs:	120				120	
Audit / independent examination					-	120
Preparation of annual accounts					-	
Legal costs					-	
AGM					-	113
<b>Sub total</b>	2,096	-	-	-	2,096	2,558
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	2,096	-	-	-	2,096	2,558
<b>Net receipts / (payments)</b>	(339)	-	-	-	(339)	(746)
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	(339)	-	-	-	(339)	(746)

#### Nature and purpose of funds

The General Fund has no specific purpose and represents the income and expenditure of the Charity

## APPENDIX 3



		<b>Independent examiner's report on the accounts</b> v2						
<b>Report to the trustees/members of</b>		Scottish Wild Beaver Group						
<b>Registered charity number</b>		<b>SC042626</b>						
<b>On the accounts of the charity for the period</b>		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	11	2024	<b>to</b>	31	10	2025
<b>Set out on pages</b>								
<b>Respective responsibilities of trustees and examiner</b>		<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.</p>						
<b>Basis of independent examiner's statement</b>		<p>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 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 view given by the accounts.</p>						
<b>Independent examiner's statement</b>		<p>In the course of my examination, no matter has come to my attention:</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>						
<b>Signed:</b>						<b>Date:</b>	18/11/2025	
<b>Name:</b>								
<b>Relevant professional qualification(s) or body (if any):</b>		Associate Chartered Management Accountants (Retired)						
<b>Address:</b>								

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.







SCOTTISH  
WILD  
BEAVER  
GROUP

SWBG Annual General Meeting  
Online via Zoom  
20th November 2025 at 7pm

Chair: Louise Ramsay  
Minutes: Jean Oudney

### Present

[REDACTED]  
[REDACTED]  
[REDACTED],

### Apologies

[REDACTED]

### 1. Minutes of the previous meeting

[REDACTED] summarised the minutes of the previous meeting and listed the elected trustees and co-optees.

Approved: [REDACTED]

Seconded: [REDACTED]

### 2. Chair's Report 2024-5 by Louise Ramsay

Louise read out the Chair's Report:

SWBG have had a busy year continuing our programme of beaver advocacy and education, which I have summarised for you.

With support from the committee, Emily produced a SWBG leaflet for an Edinburgh University fair at the Botanic Gardens at which Emily and fellow trustee Nico spread the word amongst students. Earlier this year, after John Swinney gave a damaging misleading public statement about beavers at the NFUS AGM, we wrote a strongly worded letter to him and published it on our website as a blog.

This year we re-engaged in our role as co-hosts of the beaver in the Scottish Environment Link's Nature Championship scheme, with [REDACTED] representing SWBG at the Parliamentary Reception celebrating the Nature Champions in June. Preparations are underway for the new initiative which will run from 2026 to 2031 after the parliamentary elections next year and SWBG will be co-hosting the beaver along with other organisations such as the Scottish Wildlife Trust. We don't know if our current beaver champion Arianne Burgess will continue with her role if she is

re-elected, but we look forward to taking a more active role with whoever is the next beaver champion.

Many of the SWBG trustees and advisors made the trip to National Gallery in Edinburgh in March to the launch of the new Beaver Trust film "Balancing the Scales", and in July Celia organised a showing of the film in Perth. We had a good audience present and a lively discussion afterwards with [REDACTED] and [REDACTED] forming a panel session.

Last December [REDACTED], with the help of [REDACTED] met in Bridge of Earn to re-wrap some trees SWBG originally wrapped in 2016. These trees are alive and well but needed re-wrapped to prevent the expanding tree from being damaged by the wire.

During the year we met with both the Beaver Trust and Pete Creech from Heart of Argyll to build further connections as we began the process of planning our fundraising efforts and taking SWBG forward. The Horizon group has met a few times but fundraising attempts this year have not so far borne fruit, however we are at the point of putting in an application for Rewards for All.

We have also managed to step up our attendance at Link meetings with either [REDACTED] usually attending the Wildlife group meetings and [REDACTED] attending several Food and Farming Group meetings.

Because beavers are awesome landscape engineers, they are closely entwined with landscape management and we feel that key features such as riparian habitat need to be released from intensive agricultural management, which would simultaneously ease the most common conflict zones between farmers and beavers and enhance biodiversity through connecting up habitats.

With this in mind we developed an SWBG policy outlined in a blog called: "Scotland's Creatures Need Natural Features" which calls for the reform of agricultural subsidies. Whilst there is not full agreement across the LINK sub-group, Sophie is beginning to gain some traction for this policy change. This campaign is also supported by the Scottish Rewilding Alliance. The posting of our blogs such as this to the website have been carried out on several occasions by Jess, often in the middle of the night after exceptionally long days at work as a wildlife film maker.

Two excellent newsletters have been produced by [REDACTED] this year, and [REDACTED] wrote an article that was published on the Alyth Voice which pointed out the history of our landscape changes in the last few hundred years included the draining of many unrecorded lochs and wetlands across our countryside and recognising the difficulties in changing mindsets and practices handed down for generations. These areas are often conflict zones and could provide whole catchment benefits in terms of water storage and space for wildlife. It shared key beaver ecology information aimed at combating the most damaging misinformation that is spread about beavers and called for finding solutions to living with beavers in our 21st century landscape. The article had to be shortened for inclusion in the Alyth Voice newsletter but the full version was also added as a blog to the website.

Jean has continued to focus on our education programme with her popular beaver talks around eastern Scotland since our last AGM with talks to the Kinlochard community near Aberfoyle, Methven Beavers at Glenalmond College, Blairgowrie library, Murton Nature Reserve in Forfar, Auchingarrich Wildlife Park in Comrie, Dunkeld Primary School, Highland Communities Land Trust in Pitlochry, Kirkmichael Beavers, East Neuk Home Education Group in Fife, Coupar Angus Hub, Crook of Devon, Loch Lomond National Park, Residents Association in Bridge of Earn, Macular Society of Blairgowrie, Polmont in Falkirk and Scottish Wildlife Trust Pitlochry branch. So far in 2026 she is booked for talks to Aberfeldy Probus club and the Carse Association in Longforgan. Jean also gave a sold out beaver walk and talk for Perth and Kinross Council at the AK Bell Library in Perth and was invited to hold SWBG display stall in a Flooding Education and Engagement Day run by PKC and held at the new museum in Perth, along with SEPA, the fire brigade and a local community flood action group.

Jean has also kept going in her virtually non-existent free time with the admin work of SWBG which we all know she would like to relinquish as soon as possible. We are extremely grateful to her for holding the fort as long as she has.

Nico has continued to maintain a high level of activity and interest on SWBG social media and James reports back to us on SBAG meetings and continues to work behind the scenes recruiting more landowners to apply for beavers. Celia has proactively kept the membership process up to date and welcomed new members, as well as booking venues and helping Jean.

Apologies if I have missed anyone out! All your contributions are hugely appreciated.

In related news:

After a lot of work by [REDACTED], Bamff beaver research (mostly from Stirling University) was used as a case study for the a Ramsar Global Rewilding Alliance report about the role of animals in wetlands across the world.

[REDACTED] represented both SWBG and Bamff Wildland at the International Beaver Symposium in September in Inverness and was given a 3 minute slot in which she read a prose poem about living alongside beavers.

I was invited to speak about rewilding (on behalf of Bamff) to the Irish Wildlife Trust at Trinity College Dublin in October - another opportunity to promote the wonders of beavers.

[REDACTED] composer, photographer and film maker, was commissioned to create a multimedia installation (music, film and photography) which he called Silent Architects and was inspired by the Bamff beavers. It was shown and performed by renowned percussionists GBSR duo at the Barn in Banchory in October. A recording is now available on YouTube and the link will be sent to members to watch in your own time.

The year has ended with the excellent news that beavers have finally been translocated to both Abriachan and Glen Affric. A punchy article by Tom Bowser in the National criticising the process

which caused so much delay for the Glen Affric beavers attracted a huge amount of debate on SWBG's FB page. Along with a little unavoidable opposition there is a large and growing body of support for, and excitement about beavers around Scotland, and SWBG's ongoing advocacy has certainly helped to ferment this.

#### Departures and Arrivals:

We are extremely sad to be losing Phil as Treasurer, but we are grateful that he will continue until we find a replacement, and as a trustee and be involved as long as he can. We are delighted that he is planning a "bucket list" bird watching trip to Costa Rica soon. During his term as treasurer for SWBG it has been wonderful to know that our accounts and our interface with OSCR have been in exceptionally reliable hands and we thank him hugely for all he has done for us in this, such as his excellent editing and proof reading skills. It is really appreciated that he has carried on (and is carrying on) with this work in spite of his diagnosis and through the chemotherapy.

I am also delighted to welcome Dominic Ashmole and Rob Stubbs to the Board. Dominic, a Scottish Green Party candidate, activist and passionate beaver advocate from the Scottish Borders, is the son of Philip and Myrtle Ashmole who founded the famous Carrifran Wildwood, an early rewilding project.

Rob is a semi-retired research scientist living in Aberfeldy who has a keen interest in wildlife and nature photography. He is active with "Saving Scotland's red squirrels" and has already shown his commitment to beavers by volunteering for various SWBG tasks

### **3. Treasurer's Report**

The balance of SWBG's cash holding remains fairly static at around £1000 credit (as at 28th August), reflecting a year of broadly balanced expenses vs income. In fact, excepting one catch up charge for £320 for website services which had not previously been invoiced, the balance would have been close to exact. Other expenses of note during the year were as follows: Membership renewals £250, Talks and education costs c£700, Book keeping £120, Insurance £300.

All these expenses are agreed by Trustee consensus and confirmed to be in agreement with the charity's key objective, namely the furthering of education and information to promote knowledge and support for the continued reintroduction and range expansion of beavers in Scotland.

We retain the services of a book keeper for good order and presentation of expenditure to OSCR confirming transparency of process and correct allocation of expense.

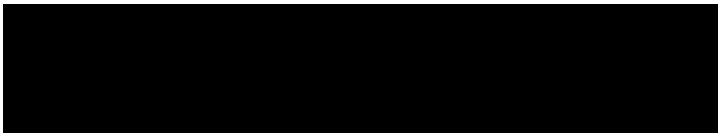
Income of around £1700 was a slight uptick reflecting the joining of a few more valued members and particularly an improvement in securing donations (and latterly some merchandise sales) at our public events, the Trustees are very grateful to all who help with these events and will continue to look for opportunities to secure revenue and membership at such events. Of course, membership remains by far the highest source of revenue.


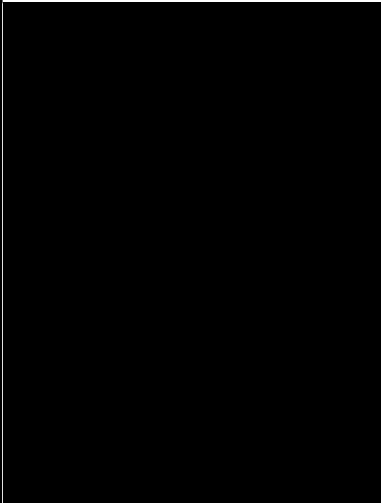
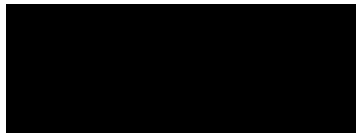
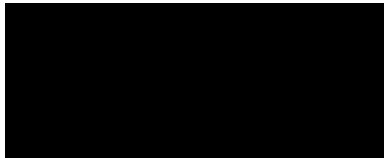
In summary, revenues and expenses for the year were broadly balanced and anticipated to remain so if the charity retains its current trajectory. If any grants or other funding are secured the scope of what can be achieved will of course change.

**4. Resignations & Appointment of Office Bearers and Trustees**

Phil has advised us he wishes to step down from the treasurer position but will continue in the role until another treasurer is appointed so there is not a gap. Anyone who is interested in helping with this is urged to get in touch.


Nominations



List of trustees 2024-2025	List of trustees 2025-2026
	
	

In addition SWBG has a wider list of “advisors” who occasionally attend meetings and have in the past been involved in the group and wish to continue to be in the loop. They are included in the meetings email invite list.

**5. AOCB**

 who is an artist would like to work with us - she is an artist going through her PhD looking at how art practice can educate about Scottish beaver reintroduction. She will be added to the meetings mailing list to be kept in the loop and will get in touch on ways to collaborate.

It was decided we will follow due process within the constitution and investigate if our constitution requires updating. This will be done via our committee meetings and Alison Russell offered to help with this, which was gratefully received.

The meeting was then closed and [REDACTED] gave her “Beavers: Nature’s Engineer” talk to the members via Zoom.