

The Scottish Wild Land Group

A Scottish Charitable Incorporated Organisation (SCIO)

A Registered Scottish Charity SC051654

Report and Accounts for the year ended 31 March 2024

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Campaigning for Scotland's Wild Land

Scottish Wild Land Group SCIO

Report and Accounts for the year ended 31 March 2024

The Scottish Wild Land Group SCIO is a membership body, which welcomes new members who support Scotland’s wild land.

Charity Trustees

General control and management of the Scottish Wild Land Group SCIO resides with the Steering Committee, the members of which are therefore the “Charity Trustees” for the purposes of The Charities and Trustee Investment (Scotland) Act 2005. They are elected annually by the members in general meeting.

During the year to 31 March 2024, the Steering Committee comprised:

Dr Pete Ewing – Convenor
Tim Ambrose – Treasurer
Grant Cornwallis – Membership Secretary
Dr James Fenton – Editor Wild Land News
Mark Aitken
David Roper
Bill Stephens

Constitution

The Office of the Scottish Charity Regulator approved the Constitution of the Scottish Wild Land Group SCIO and admitted this body to the Scottish Charity Register on 22 March 2022, with Charity number SC051654. The Constitution may be found on the Charity’s website, or from the Treasurer on request.

Recruitment of Charity Trustees

The trustees of the Scottish Wild Land Group SCIO comprise the Steering Committee which manages the activities of the Group. The Committee welcomes communication from members and the public. The Steering Committee is elected by members at the Annual General Meeting, to which all members are invited, and welcomes nominations to join the Committee.

The purposes and public benefit of the Scottish Wild Land Group SCIO (the Group)

The Group’s purposes are to promote the conservation of wild land in Scotland, and to promote public awareness of problems facing Scotland’s wild land, including man-made developments and reductions in biodiversity. It aims to promote and encourage the implementation of good planning policies and to co-operate with other bodies to achieve these objects.

The Group is a campaigning body, which aims to protect and preserve Scotland’s wild land. It publishes Wild Land News, a magazine sent free to members and to politicians and other decision makers to highlight issues threatening Scotland’s wild land, and to generate discussion and educate the public on land conservation matters. The Group encourages sound effective planning policies

Scottish Wild Land Group SCIO

Report and Accounts for the year ended 31 March 2024

to protect and enhance wild land and supports those local communities that nurture good land management.

Its activities carry a clear public benefit, aiming to preserve Scotland's wild land for future generations to enjoy and appreciate.

Main activities and achievements during the year to 31 March 2024

Wild Land News

'Wild Land News' is the magazine of the Group, edited by James Fenton. It is circulated to all members and also distributed around Scotland to various venues, including climbing shops and bothies. Issue No. 102 came out in Spring 2023 and featured, amongst other things, an article by Chris Townsend on the inappropriateness of tree planting in wild land. Issue 103 was published in Autumn 2023 and highlighted the ongoing problem of new bulldozed tracks which are still being constructed in wild land.

Response to Shared Rural Network

The Group signed a joint appraisal produced by a range of conservation NGOs: 'Position Statement on the Development of Telecom Masts in Remote and Wild Areas'. This relates to the planned construction of telecom masts right across the country, many in remote or wild land, regardless of any need or benefit, as part of the Government's planned rollout of the Shared Rural Network. Issue 103 of 'Wild Land News' included a summary of the statement.

The Group also formally objected to Highland Council to planning applications for various proposed masts in particularly sensitive Wild Land Areas across the Highlands; some of the applications were subsequently withdrawn.

Wild Land Areas

The Group finalised its Policy Statement on 'Wild Land Areas in Scotland'. SWLG fully supports NatureScot's identification of the 42 areas, and argues that, if they are to be retained for future generations to enjoy, then stronger legal protection is needed. The statement had been discussed at the 2023 AGM.

The statement includes the following:

"Wild Land Areas need strong legal protection, provided by a new Act of Parliament giving them statutory protection. Without such protection, SWLG believes attrition of WLAs will continue so that, over time, few tracts of wild land will be left in Scotland.

SWLG supports any action by local authorities to use the planning system to defend Wild Land Areas against inappropriate development."

Scottish Wild Land Group SCIO

Report and Accounts for the year ended 31 March 2024

SWLG Website

The website is our main means to keep members up to date with current matters, campaigns, petitions, and when we have needed to encourage our members to take action such as writing to their MSP. It includes an archive of past issues of Wild Land News, and details of recent objections and our responses to many planning applications in wild land areas.

Membership and participation in Scottish Environment LINK

SWLG has been an active member of the Scottish Environment LINK network of environmental and bio-diversity charities and NGOs for many years. The SWLG participated in LINK's 'Fight for Scotland's Nature' campaign, and was a leading proponent, as in previous years, in LINK's advocacy of bringing all bulldozed Hill Tracks into the planning system, with proper approval required for all additions and extensions. An update on the hill tracks issue was given in 'Wild Land News' No. 103.

Financial Review and Policy on Reserves

The Scottish Wild Land Group SCIO's income in the year to 31 March 2024 was £4,351 (previous year £4,022) and expenditures were £3,362 (previous year £3,382) resulting in a surplus of £989 (2023 - £640).

During the previous year, on 31 May 2022, the undertaking and assets of the Old SWLG, which was an unincorporated Charity, were transferred to the Scottish Wild Land Group SCIO, with the consent of the Scottish Charity Regulator. Because the Objects and Trustees of the Old SWLG and the Scottish Wild Land Group SCIO were virtually identical, this transfer was accounted as a Merger, and the comparative figures in the Statement of Financial Affairs comprise both the income and expenditure of the Old SWLG for the two months to 31 May 2022, and the income and expenditure of the Scottish Wild Land Group SCIO for the ten months from 1 June 2022 to 31 March 2023.

The Scottish Wild Land Group SCIO aims to retain reserves around the level of one year's gross income, to ensure adequate funds to meet day to day expenses, and a sufficient level of continuity. At present, funds exceed this level, which is welcome as it enables the SCIO to embark upon larger projects. All funds are available for the general purposes of the SCIO.

For and on behalf of the Steering Committee,

Tim Ambrose, Treasurer

2 November 2024

Scottish Wild Land Group SCIO
Report and Accounts for the year ended 31 March 2024

Report of the Independent Examiner to the Trustees of the Scottish Wild Land Group SCIO

I report on the Accounts of the Scottish Wild Land Group SCIO for the year ended 31 March 2024 in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, “the Act”, and the Charities Accounts (Scotland) Regulations 2006 – “the Regulations”. The Trustees consider that the audit requirement of Regulation 10(1)(d) does not apply.

Respective responsibilities of Trustees and Independent Examiner

As the trustees of the Charity, you are responsible for the preparation of the accounts. It is my responsibility under S 44(1)(c) of the Act to examine these accounts, and to report whether particular matters have come to my attention.

Basis of Independent Examiner’s Report

My examination is carried out in accordance with Regulation 11, and 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 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 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 accounting records in accordance with Section 44 of the Act and Regulation 4; and to prepare accounts which accord with the accounting records; and to comply with the accounting requirements of the Act and Regulation 9, have not been met; or,

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

Martin RW George, ACA

Baruch, Fort Road, Lavernock, Penarth. CF64 5UL

The Scottish Wild Land Group

Report and Accounts for the year ended 31 March 2024

Statement of Income and Expenditure

	Year to 31 March 2024	Year to 31 March 2023
	£	£
INCOME		
Membership subscriptions and donations	4,149	3,682
Gift Aid reclaimed	-	158
Advertising in Wild Land News	182	182
Sale of cards	<u>20</u>	-
Total Income	<u>4,351</u>	<u>4,022</u>
EXPENDITURE		
Expenditure on charitable activities		
Printing Wild Land News – 2 (2) issues	1,581	1,542
Postage - WLN and general	1,120	662
Stationery and Website costs	401	389
Publicity leaflet	-	111
Donations relating to charitable activities		
Scottish Environment LINK subscription	220	220
Governance and administration expenses		
AGM and meeting expenses	20	458
PayPal and Bank charges	<u>20</u>	-
Total Expenditure	<u>3,362</u>	<u>3,382</u>
Surplus of Income over Expenditure	<u>989</u>	<u>640</u>

Scottish Wild Land Group SCIO
Report and Accounts for the year ended 31 March 2024

STATEMENT OF BALANCES AT 31 MARCH 2024

	31 March 2024	31 March 2023
	£	£
SWLG SCIO opening Unrestricted Funds	20,982	20,342
Surplus for the year	<u>989</u>	<u>640</u>
SWLG SCIO Unrestricted Funds at 31 March 2024	<u>21,971</u>	<u>20,982</u>

Represented by balances at the year end:

RBS Current Account	21,371	21,472
PayPal account	327	-
Receivables	273	91
Less: Liabilities and Accruals	=	<u>(581)</u>
	<u>21,971</u>	<u>20,982</u>

Approved by the trustees and signed on their behalf on 2
November 2024 by

JMT Ambrose MA FCA CTA(Fellow) - Treasurer

Scottish Wild Land Group SCIO

Report and Accounts for the year ended 31 March 2024

Notes to the Accounts for the year ended 31 March 2024

Basis of preparation of the Accounts

The accounts comprise an Income and Expenditure Account, recording receipts and payments including receivables and accruals, and a Statement of Balances at the year end, in accordance with the requirements of The Charities Accounts (Scotland) Regulations 2006, “the Regulations”.

Transfer of assets and Undertaking

With effect from 31 May 2022, all the assets, liabilities and undertaking of the unincorporated association, “Old SWLG”, (Charity number SC004014) were assigned to a newly formed Scottish Charitable Incorporated Organisation with virtually identical purposes, the Scottish Wild Land Group SCIO, number SC051654. This transfer was accounted as a Merger, and the activities of the charity continued without disruption. Thus the comparative figures in the Statement of Financial Affairs refer to the aggregated income and costs of the two months to 31 May 2022 of the “Old SWLG”, and the ten months to 31 March 2023 of the SCIO.

Accounts – Independent Examination

As the SCIO had gross income less than £100,000 pa, this statement of account has been prepared in accordance with the provisions of Regulation 9. As required by Regulation 11, the trustees have appointed an independent examiner to examine the accounts, and to report to them. His report is attached.

Unrestricted General Funds

The SCIO’s funds are held without restriction, to be applied for the general purposes of the Scottish Wild Land Group SCIO.

Charity Trustees

No remuneration or other benefit was paid or provided to any of the trustees. Direct out of pocket expenses, such as postage or stationery costs incurred on the Group’s activities, were reimbursed. There were no transactions between the Group and the trustees or any persons connected with them.

The Independent Examiner received no remuneration for his services to the Group. The Group is extremely grateful to the Independent Examiner for his work and report.