

# **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 2023**

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## **Campaigning for Scotland's Wild Land**

With effect from 31 May 2022, all the assets and undertaking of the Scottish Wild Land Group, an unincorporated Charity, registered number SC004014, were assigned to a newly formed Scottish Charitable Incorporated Organisation, the **Scottish Wild Land Group SCIO**, registered number SC051654.

Subsequently, with the consent of the Office of the Scottish Charity Regulator, the Scottish Wild Land Group was wound up and removed from the Register.

These Accounts record the income and expenditure of the former Charity from the date of its final Accounts on 31 March 2022, for the two months from 1 April 2022 to 31 May 2022, and the income and expenditure of the Scottish Wild Land Group SCIO for the ten-month period from 1 June 2022 to 31 March 2023.

Contact details remain unchanged

# **Scottish Wild Land Group SCIO**

## **Report and Accounts for the year ended 31 March 2023**

**The Scottish Wild Land Group was an unincorporated Scottish Registered Charity, number SC004014.**

**As approved unanimously by its members at the Annual General Meeting held on 4 December 2021, and approved by the Office of the Scottish Charity Regulator, with effect from 31 May 2022 all the assets, liabilities and undertaking of the Scottish Wild Land Group were assigned to a new Scottish Charitable Incorporated Organisation, the Scottish Wild Land Group SCIO, charity number SC051654. With the approval of the Scottish Charity Regulator, the Scottish Wild Land Group was subsequently wound up, and removed from the Register.**

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

**These Accounts, including the Trustees' Annual Report (TAR), include all transactions for the year from the date of the previous and final TAR and Accounts of the Scottish Wild Land Group on 31 March 2022 to 31 March 2023. They thus comprise the final period of the old Scottish Wild Land Group for the two months to 31 May 2022, and the first, ten-month, period from 1 June 2022 to 31 March 2023 of the Scottish Wild Land Group SCIO. They apply merger accounting to treat the transfer as a continuation of the charity, which has continued to operate without any significant change to its purposes, activities, members or Trustees.**

### **Charity Trustees**

General control and management of the Scottish Wild Land Group, and since 1 June 2022 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 2023, the Steering Committee comprised:

Dr Pete Ewing – Convenor from February 2023  
Jonathan Binny – Convenor, resigned October 2022  
Tim Ambrose – Treasurer  
Grant Cornwallis – Membership Secretary  
Dr James Fenton – Editor Wild Land News  
Mark Aitken - elected 3 December 2022  
David Roper - elected 3 December 2022  
Bill Stephens – elected 3 December 2022

### **Constitution**

The Scottish Wild Land Group was an independent unincorporated association, and a Scottish Registered Charity, number SC004014. Its purpose and constitution were set out in a written document, a copy of which may be obtained from the Treasurer.

# **Scottish Wild Land Group SCIO**

## **Report and Accounts for the year ended 31 March 2023**

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. The purposes of the Scottish Wild Land Group SCIO, as set out in its Constitution, are virtually identical to those of the former body.

The Group is a member of Scottish Environment LINK, an umbrella organisation for Scottish environmental and conservation charities.

### **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. Three new Trustees were elected at the AGM in December 2022.

### **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 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 2023**

#### **Wild Land News, and Wild Land Report**

James Fenton, the Editor, produced issue no 100 of Wild Land News in Spring 2022, and it was distributed to the members around the time of the transfer of the charity's activities to the new SCIO. The 100<sup>th</sup> Anniversary issue included a brief review of the first 40 years of the SWLG and some of the issues covered in the first four issues of the Wild Land News. Much is still familiar to members – threats to wild land from bull-dozed tracks, blanket commercial forestry and loss of wild-life habitat – but some threats have receded such as the prospect of tanks firing live rounds in Knoydart and a railway and skiing resort on Ben Wyvis, and some threats are new since 1982, particularly the rash of industrial wind turbines on the windy hills.

## **Scottish Wild Land Group SCIO Report and Accounts for the year ended 31 March 2023**

Wild Land News issue 101 was distributed in Autumn 2022 and included a comparison between Wildness in the Arctic and in Scotland, and a thoughtful stravaig between glens Shiel and Quoich with many a diversionary side wander on stalkerpaths or trods.

The new SCIO's first AGM was held in Perth in early December and gave us three new trustees and was followed by an inspiring talk from renowned walker Chris Townsend with his thoughts on Wildness in the Cairngorms and NW Highlands, focusing particularly on how tree planting is damaging the wildness of these areas.

### **“The State of Wild Land in the Scottish Highlands”**

In the previous year, the Group commissioned two experts in the field of wild land to produce a report on the state of wild land in Scotland. The work was supported by the Scottish Mountaineering Trust and the Cairngorms Campaign, and the Group thanks both organisations for contributing to the costs.

The report was published in March 2022 in time to feed into the public consultation on the Scottish Government's draft National Planning Framework 4, and is available both as a hard copy from SWLG or as a downloadable file from the Group's website.

The report concluded that the overall rate of loss appears to be increasing as the scale of development has also increased. Current developments that pose the greatest threat are energy generation and associated infrastructure (hydro-electric schemes and wind farms), plantation forest expansion and hill track construction, the latter often associated with estate management. This long-term attrition of wild land is not helped by the fact that there has been a lack of consistency by planning authorities in the way they have handled its protection from new developments.

Report name: Wildland Research & Ian Kelly Planning Consultancy (2022). The State of Wild Land in the Scottish Highlands. Scottish Wild Land Group, 140 pages, A4 colour.

### **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.

**Scottish Wild Land Group SCIO**  
**Report and Accounts for the year ended 31 March 2023**

**Financial Review and Policy on Reserves**

As set out on the Statement of Balances, the net assets transferred on 31 May 2022 from the Old SWLG to the new SWLG SCIO were £19,856. During the succeeding ten-month period to 31 March 2023, the SCIO had a modest net surplus of £1,126, leaving net assets at the end of the period of £20,982

The 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

20 October 2023

**Scottish Wild Land Group SCIO**  
**Report and Accounts for the year ended 31 March 2023**

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

I report on the Accounts of the Scottish Wild Land Group for the year ended 31 March 2022 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

1 November 2023

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

# The Scottish Wild Land Group

## Report and Accounts for the year ended 31 March 2023

### Statement of Income and Expenditure

	Old SWLG Two months to 31 May 2022 £	SWLG SCIO Ten months to 31 March 2023 £	OLD SWLG Year to 31 March 2022 £
<b>INCOME</b>			
Membership subscriptions and donations	405	3,277	3,775
Gift Aid reclaimed (2021 - 5 years)	158	-	1,490
Special donations	-	-	2,215
Advertising in Wild Land News	<u>91</u>	<u>91</u>	<u>92</u>
<b>Total Income</b>	<b><u>654</u></b>	<b><u>3,368</u></b>	<b><u>7,572</u></b>
<b>EXPENDITURE</b>			
<b>Expenditure on charitable activities</b>			
Printing Wild Land News – 1,1 (1) issues “State of Wild Land in the Scottish Highlands” Report	912	630	442 18,545
Less: from the Cairngorms Campaign			(6,000)
From Scottish Mountaineering Trust			(5,000)
Postage - WLN and general	228	434	280
Stationery and Website costs	-	389	1,970
Publicity leaflet	-	111	-
<b>Donations relating to charitable activities</b>			
Scottish Environment LINK subscription	-	220	190
<b>Governance and administration expenses</b>			
AGM and meeting expenses	-	458	-
PayPal and Bank charges	=	=	<u>12</u>
<b>Total Expenditure</b>	<b><u>1,140</u></b>	<b><u>2,242</u></b>	<b><u>10,439</u></b>
<b>(Deficit)/Surplus of Income over Expenditure</b>	<b><u>(486)</u></b>	<b><u>1,126</u></b>	<b><u>(2,867)</u></b>

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**STATEMENT OF BALANCES AT 31 MARCH 2023 and 2022**

	<b>31 March 2023</b>	<b>OLD SWLG 31 March 2022</b>
	<b>£</b>	<b>£</b>
Old SWLG Opening Unrestricted Funds	20,342	23,209
(Deficit) for the two months to 31 May 2022 (year 2021/22)	<u>(486)</u>	<u>(2,867)</u>
<b>Unrestricted Funds transferred to SCIO</b>	<b><u>19,856</u></b>	
SCIO Surplus for ten months to 31 March 2023	1,126	
<b>SCIO Unrestricted Funds at 31 March 2023</b>	<b><u>20,982</u></b>	<b><u>20,342</u></b>
 <b>Represented by balances at the year end</b>		
RBS Current Account	21,472	15,051
PayPal account	-	170
Receivables	91	5,367
Less: Liabilities and Accruals	<u>(581)</u>	<u>(246)</u>
	<b><u>20,982</u></b>	<b><u>20,342</u></b>

Approved by the trustees and signed on their behalf by  
 JMT Ambrose MA FCA CTA(Fellow) - Treasurer

20 October 2023



# **Scottish Wild Land Group SCIO**

## **Report and Accounts for the year ended 31 March 2023**

### **Notes to the Accounts for the year ended 31 March 2023**

#### **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”, 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.

#### **Accounts – Independent Examination**

As the Group and SCIO had gross income less than £100,000 pa, they have prepared this statement of account 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.