



The Scottish Wild Land Group SCIO

SC051654

Trustees' Annual Report and Accounts
for the year ended 31st March 2025

Scottish Wild Land Group SCIO
Report and Accounts for the year ended 31st March 2025

Charity Contact Information

The Scottish Wild Land SCIO

Scottish Charity Number SC051654

Address: c/o Tim Ambrose,
Treasurer
8 Cleveden Road
Glasgow
G12 0NT

e-mail: enquiries@swlg.org.uk

website: www.swlg.org.uk

Trustees

Dr Pete Ewing – Convenor

Tim Ambrose – Treasurer

David Roper – Secretary

Grant Cornwallis – Membership Secretary

Dr James Fenton – Editor Wild Land News, retired 2 December 2024

Bill Stephens

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Introduction

The Scottish Wild Land Group was first registered as a Scottish charity in March 1984 and restructured as The Scottish Wild Land Group in March 2022. This is the third Trustees' Annual Report of the Scottish Wild Land Group SCIO, covering the charity's activities for the period from 1st April 2024 until the financial year end on 31st March 2025.

Objectives and Activities

The purposes of the Scottish Wild Land Group SCIO are *“to promote the conservation of wild land in Scotland; to promote public awareness of problems facing wild land in Scotland including man-made developments and reductions in biodiversity; to promote and encourage the implementation of good planning and other policies consistent with these objects; and to co-operate with other bodies to promote the foregoing objects.”*

The charity's activities are not geographically limited within Scotland, but are focused on areas designated by NatureScot (the Scottish Government's nature agency) as being wild land. NatureScot defines wild land as having the following physical characteristics:

- A high degree of perceived naturalness
- A lack of modern human artefacts or structures
- Little evidence of contemporary land uses
- Landform that is rugged, or otherwise physically challenging
- Remoteness and/or inaccessibility

That promote perceptual responses including:

- A sense of sanctuary or solitude
- Risk or, for some visitors, a sense of awe or anxiety
- Perceptions that the landscape has arresting or inspiring qualities
- Fulfilment from the physical challenge required to penetrate into these places

The charity holds that wild land is an important element of Scotland's national identity, should be accessible for all and protected and stewarded for future generations.

Structure, Governance and Management

Governing Document

The Scottish Wild Land Group SCIO is governed by a constitution that closely follows the two-tier model constitution promulgated by the Scottish Council for Voluntary Organisations.

Copies of the constitution are available on its website and upon application to the Secretary (enquiries@swlg.org.uk).

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Membership

The Scottish Wild Land Group SCIO is a membership body. Membership is open to any individual aged 16 or over who supports the purposes of the organisation. A subscription is levied for membership. Subscriptions are deployed in their entirety to promote the charity's purposes.

Membership during the year remained stable at around 344.

New members may join via the SWLG's website (www.swlg.org.uk/ <https://www.swlg.org.uk/join-swlg>) or by returning the form to be found in every issue of Wild Land News.

Trustee Appointment and Recruitment

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. Only members of the organisation may become trustees (Article 72 of the constitution). Trustees are elected at the Annual General Meeting (Article 75) or may be appointed by the Steering Committee to fill any vacancy (Article 76). The Steering Committee encourages any member willing to act as a trustee to contact the Secretary and submit their name for consideration.

The constitution provides that all trustees retire at each AGM, however they are deemed to be re-elected (Article 78) unless either (i) he or she has advised the Steering Committee that they do not wish to be re-appointed; or (ii) an election was held and he or she was not elected.

Activities

SWLG's activities, as in previous years, were constrained more by a lack of volunteer time than by funds.

Its principal activities during the year remained the publication of Wild Land News and lodging objections to unwarranted developments in wild land areas. Wild Land News is sent free to members and to politicians and other decision-makers to highlight issues threatening Scotland's wild land, with the objective of generating discussion and educating the public on threats to wild land and landscape conservation more generally. Grant Cornwallis has continued to distribute copies to numerous outdoor shops across Scotland, where they may be purchased for a donation to the local mountain rescue or air ambulance schemes (recommended price £1).

Members of the Steering Committee collaborated with several West Highland community councils and other charities and NGOs to oppose the siting of telecommunication masts in unspoilt areas.

Issue 104 of Wild Land News was published in Spring 2024, and issue 105 was published in Autumn 2024. Issue 104 focused on unnecessary telecommunications masts and objections to the Lochan nan h-Earba pumped storage hydro scheme. Issue 105 focused on failed tree planting, a consequence of "green washing" by corporate interests and questioned whether the increasing prevalence of riparian tree planting was justified; it also provided updates on the issues raised in Issue 104.

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WLN is available for download from the charity's website (<https://www.swlg.org.uk/wild-land-news>) alongside the archive of past editions. The website remains the main means to keep members up to date with current matters, campaigns, petitions, and to encourage members to take action (such as writing to their MSP) on matters of particular importance.

The AGM was held on 2nd Dec 2024 at Bridge of Allan. Four trustees and nine members attended with apologies from a further six. Sufficient proxy votes were lodged to ensure a quorum. James Fenton resigned as a trustee and editor of Wild Land News but remains a member. The other trustees were all re-elected.

Regrettably, there were no volunteers for the role of editor of WLN. It was therefore decided that the trustees would collate content. Doris Dietrich kindly offered to put this content into a publishable form, for which the trustees are extremely grateful. Recruiting a new editor for WLN remains a priority for the Steering Committee; its absence impacts upon their ability to undertake other campaigning.

SWLG remains a member of Scottish Environment LINK, the umbrella group of Scottish environmental charities, and the Scottish Landscape Alliance.

Financial Review and Policy on Reserves

The Scottish Wild Land Group SCIO's income in the year to 31st March 2025 was £3,710 (previous year £4,351) and expenditures were £2,884 (previous year £3,362) resulting in a surplus of £1,008 (2024 - £989). The charity's income was derived from its members, subscriptions, and donations, and the costs were primarily the printing and mailing of two editions of Wild Land News, as fully set out in the Statement of Income and Expense.

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. Currently, funds exceed this level, which is welcome as it enables the SCIO to undertake larger projects. No funds are restricted, so all are available for the general purposes of the SCIO.

For and on behalf of the Steering Committee,

Tim Ambrose,
Treasurer

Date:

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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

Date:

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The Scottish Wild Land Group

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ended 31 March 2025**

**Statement of Income and
Expenditure**

	Year to 31 March 2025	Year to 31 March 2024
INCOME	£	£
Membership subscriptions and donations	3,710	4,149
Gift Aid reclaimed	-	-
Advertising in Wild Land News	182	182
Sale of cards	-	<u>20</u>
Total Income	<u>3,892</u>	<u>4,351</u>
 EXPENDITURE		
 Expenditure on charitable activities		
Printing Wild Land News – 2 (2) issues	1,497	1,581
Postage - WLN and general	686	1,120
Stationery and Website costs	357	401
Publicity leaflet	-	-
 Donations relating to charitable activities		
Scottish Environment LINK subscription	190	220
 Governance and administration expenses		
AGM and meeting expenses	135	20
PayPal and Bank charges	<u>19</u>	<u>20</u>
 Total Expenditure	<u>2,884</u>	<u>3,362</u>
 Surplus of Income over Expenditure	<u>1,008</u>	<u>989</u>

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STATEMENT OF BALANCES AT 31 MARCH 2025

	31 March 2025	31 March 2024
	£	£
SWLG SCIO Unrestricted Funds at 31 March 2024	21,971	20,982
Surplus for the year	<u>1,008</u>	<u>989</u>
SWLG SCIO Unrestricted Funds at 31 March 2024	<u>22,979</u>	<u>21,971</u>

Represented by balances at the year end:

RBS Current Account	22,371	21,371
PayPal account	153	327
Receivables	455	273
Less: Liabilities and Accruals	=	=
	<u>22,979</u>	<u>21,971</u>

Approved by the trustees and signed on their behalf on [date]
2025 by

JMT Ambrose MA FCA CTA(Fellow) - Treasurer

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Notes to the Accounts for the year ended 31 March 2025

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.

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.