

Highland Perthshire Communities Land Trust

A company limited by Guarantee and not having a share capital

Trustees' Report and Accounts for the year to 30 November 2014

Company number: SC227934

A Registered Scottish Charity

Scottish Charity Number: SC032801

Tax File reference: CR53179

Registered Office

J & H Mitchell WS
51 Atholl Road
PITLOCHRY
PH16 5BU

Trustees' Report

Purposes of the Trust

The purposes of the Trust include the advancement of education of the public about living and working sustainably, the conservation, enhancement, management, and responsible enjoyment of Scotland's natural heritage, and to promote, protect and conserve the biodiversity of Highland Perthshire. It acquired Dun Coilich and is engaged in a wide range of educational and conservation initiatives based around this property.

Legal and Administrative Information

Constitution

Highland Perthshire Communities Land Trust, "the Trust", is a company limited by Guarantee, and not having a share capital. Liability of each of its members is limited to £1. Incorporated on 11 February 2002 as Company No SC227934.

It is recognised by HMRC as a Charity for the purposes of Part 11 of The Corporation Tax Act 2010, and is registered with the Office of the Scottish Charity Regulator with Charity Number SC032801, and tax file ref CR 53179.

The Trust was established under a Memorandum of Association which set out its Objects and Powers, and is governed under its Articles of Association. Under these Articles, the direction and business of the Trust is to be managed by the Board of Trustees.

There are three categories of Members of the Trust:

Ordinary Membership is open to any individual or organisation, interested in the Objects, who is based in Highland Perthshire.

Associate Membership is open to any individual or organisation, interested in the Objects, who is not based in Highland Perthshire. Associate Members are not entitled to vote at General meetings of the Trust.

Exceptionally, Honorary Life Membership may be awarded by the Board of Trustees to an individual who has substantially contributed to the Trust or to its ethos.

Board of Trustees

Under the Articles of Association, the number of Trustees shall not be less than three, or more than fifteen. The Board shall comprise up to twelve individuals elected as Trustees by the Ordinary Members. The Board may co-opt up to three individuals to serve as co-opted Trustees to serve until the next AGM.

At each Annual General Meeting, one third of the elected Trustees with the longest service shall retire since election/re-election. A retiring Trustee shall be eligible for re-election after one or two terms of office, but no Trustee can serve more than three consecutive terms of office without at least one year out of office before being eligible again. Consideration is being given to a review of the Constitution and to the rules regarding length of service, retirement and re-election criteria. No changes have yet been made.

Highland Perthshire Communities Land Trust-Year to 30 November 2014

Current Trustees	Appointment	Retiring
William Hoare, Chairman	22 March 2014	
Richard Paul	23 March 2013	
Patricia Waite	22 March 2014	
Andrew Pointer	23 March 2013	Retiring 28 Mar 2015**
James Shorthouse	22 March 2014	
Ian Wilkinson, Treasurer	24 March 2012	Retiring 28 Mar 2015**
James Low	23 March 2013	
Harry Ross	23 March 2013	Retiring 28 Mar 2015**
Innes Smith	23 March 2013	

**eligible and seeking re-election

Honorary Chairman	Mr William Hoare Cluain Tomnacroich, Nr Fortingall Aberfeldy PH15 2LJ
Honorary Treasurer	Ian Wilkinson Cuilmore Cottage Kinloch Rannoch Pitlochry, PH16 5QB
Registered Office, Company Secretary and Solicitors	J & H Mitchell WS 51 Atholl Road Pitlochry, PH16 5BU
Bankers:	Royal Bank of Scotland 8 The Square Aberfeldy, PH15 2DD
Independent Examiner	J M T Ambrose MA, FCA, CTA(Fellow) 8 Cleveden Road, Glasgow, G12 0NT

Report on Trust Activities during the past year

Break-in, Theft, and Fire at the Hut at Dun Coillich. In mid-August there was a break-in at the hut close to the main carpark at Dun Coillich. Police and forensics specialists attended. Nobody has been charged with the break-in etc, and as at January 2015, the investigation has been placed very much on the back burner. Damage was limited to the door(jemmied), a table(burnt), a key safe(jemmied), vinyl flooring(2sqm burnt), and smoke damage everywhere. A pair of wire cutters was stolen. The hut was quickly back in action. No insurance claim was made, the total reinstatement cost being less than the excess payable. This Visitor hut is a very valuable asset. Sometimes used for trustees' meetings, it serves as a store for equipment and information resources. It is a meeting place for school and other groups, a refuge in bad weather, and a bird hide with good views over the ponds and part of Dun Coillich.

Woodlands, Planting and Woodland Grant Scheme(WGS)

Some 10,000 trees were planted in the spring of 2014 by Messrs M Bain and Steve. These were mainly Scots Pine but also some mixed native broadleaf as part of the WGS recovery plan agreed in 2012 with the FC. This total was less than we had hoped due to unavailability of suitable stock. The next tranche of this plan will be done in spring 2015. New staff at the Conservation division of FC visited Dun Coillich twice during 2014, and their report, slightly paraphrased, stated:

"We were glad to see a good number of trees within the area to the North of the WGS area. There were still noticeable gaps / low stocking levels in a number of places but in general the ethos of the planting showed good progression. Again, we saw no recent deer activity during the day, which was very encouraging. We discussed the requirement to find alternative areas for areas that had not been planted due to various reason. There were possibilities on the slopes above the powerline in the North East of the area. We are happy with the species mixes proposed within the areas discussed, and that planting would be done in the spring 2015. Keeping on top of the deer numbers was also vital to this continual survival of the trees on Dun Coillich. We did not mark on the ground where the plants should be planted as I felt Julie had a good grasp of whereabouts the trees should be planted".

Trees from the Trust's nursery were planted near Tomphubil to help screen the new pylon base. Trees from the nursery and elsewhere were planted by the various groups. With planting by members and volunteers, this added some 4000 trees to the planted total this year. The wet year and wet mild winter to date should mean a good tree survival rate but tube & stake maintenance remains necessary. Nursery stock was added to by a welcome donation by The Woodland Trust of several hundred broadleaf trees. Herbivores such as deer, hares, rabbits, and voles all target trees on Dun Coillich. Deer control remains necessary, as does other protection in some areas.

Deer Control on Dùn Coillich

5 stags, 11 roebucks, and 11 does were culled during the year by Rob Coope and his team. Despite doing no formal damage assessment, there appears to be appreciably less damage to planted trees than in earlier years. Naturally regenerating trees, particularly birch, willow, and with some pine, continue to thrive with minimal deer damage. The impact of the deer is more important than merely their number. Nevertheless, to ascertain the level of control needed and to measure the effectiveness of fencing repairs, Innes Smith organised deer counts on 22Feb (14 Roe & 1 Stag), and 25Oct (1 Stag, nil Roe), and further count is scheduled for 21Mar15. There must be

continued monitoring of deer and of fence security, and prompt consequential action. The Trust continues to participate in the Breadalbane Deer Management Group(BDMG).

Maintenance and Fencing

Following extensive and expensive work on fences in 2011-13, regular inspection and maintenance of the fences has continued so as to monitor fence line integrity and to reduce penetration by red and roe deer. A significant task in 2014 was to seal the bottom of the JMT boundary fence with chicken wire. About two thirds of the 2Km fence was sealed before work was suspended to prevent disturbance to ground nesting birds. It will be finished in 2015. In 2014 work commenced on the White Bridge boundary fence. This is an extra fence outside of the fences that currently protect Dun Coillich. Parts of this fence line suffered during pylon line construction. It is nevertheless an area that will be planted in the future.

The fence between the ponds and the Glengoulandie burn was also repaired following some undercutting by the burn. All fencing repairs during 2014 have been done by volunteers, with some help by visiting groups when appropriate. Many thanks are due to the volunteers who turn out in all weathers to assist. More volunteers are always needed! The 8Kms of boundary fence at Dun Coillich has been, and will continue to be, inspected at regular intervals, especially after snowfall, in order to detect deer entering Dun Coillich. Newly acquired trail camera has been and will be used periodically to monitor "at risk" points on the fence line. Thanks to Tim & Ruth Fison's placing of the camera, this has so far disclosed a goat and two young stags close to the Allt Mhor watergate but precise entry point is yet to be traced.

Beaully-Denny Pylon line.

During the year to Nov 2014, there was no work by or for SSE on this site. Pylon TD16 is complete, and the line is live. Discussion is undergoing with SSE regarding the commutation of wayleave payments. It was hoped that site restoration by SSE would be done during 2014, but that is not now expected until mid-2015. The Trust has full Planning Consent for the small carpark at Whitebridge for which SSE had had temporary planning consent. Landscaping of this site must wait until restoration by SSE is complete.

Membership.

The Trust introduced Life Memberships at the 2014 AGM and is pleased that four such life memberships have now been purchased. More members of all types are needed; please encourage your friends and acquaintances to sign up. The first of what are hoped to be maybe quarterly updates has been issued to Members. Cost means these can only be done by email, not normal post.

Visiting Groups.

Pitlochry HS, Aberfeldy Beavers, Aberfeldy Cubs, Breadalbane Academy, Strathtay Ramblers, all visited Dun Coillich during the year. Most planted trees, some helped with fence maintenance, all learnt something more about the land, its wildlife etc. Some pond-dipped, whilst others studied the topography etc of the burn. The Scottish Wild Land Group, and the Hill Land Use and Ecology Discussion Group(ex SNH) also made brief visits. Planned visits by Royal Botanic Gdns Edin(with Kindrogan Field Centre), Kenmore Primary, and Pitlochry High (2nd Visit) were cancelled. Especial thanks to the teachers, helpers, parents, trustees, and members who came along with youngsters, often on bitterly cold & wet days. And a real thanks to the youngsters whose enthusiasm was often infectious if not always easy to channel. In all, over 150 people in organised groups visited Dun Coillich. There were an unknown number of other visitors.

Publicity.

On 26th and 27th April, BBC Radio Scotland broadcast an outdoor interview with the Trust Chairman by reporter Mark Stephen for the programme "Out of Doors". Chairman also attended Community Woodlands Association Conference in Dunbar in August at which more publicity was obtained.

Partnership Activity

Close collaboration with JMT continues, with joint working parties, shared school visits etc. JMT staff continue to provide very valuable expertise and knowledge to the Trust for which many thanks are due.

Grant Applications

With a view to financing prospective education and training programmes at Dun Coillich, possibly jointly with JMT and with two Aberfeldy based youth Groups, applications to fund a project officer have been made to a variety of grant awarding organisations. Gannochy Trust has indicated conditional support, and a further application is being submitted to SSE(Griffin etc Windfarm monies). The Trust wishes to thank Willie McGhee and Mike Riddell of 'Bioclimate' for their continuing help with current applications. The Trust applied for and was awarded a grant from the JMT Conservation Fund to purchase a moth trap, two trail cameras, and a new hand-held GPS.

Keltneyburn Hydro Scheme

This hydro scheme continues to generate income for HPCLT as per contract. Relationship between the Trust and Scheme owners is excellent.

Visitor access

Three way-marked routes on Dun Coillich all lead from footbridge below the carpark - west to the hydro weir, past Dùn Coillich to the John Muir Trust Schiehallion Path, and northwards to 'White Bridge'. Experience during 2014 with these routes indicates that some additional markers are needed, and that the route to Whitebridge needs slight readjustment, to be done during 2015. Maps of these routes will be available at the AGM, on the website, and at the carpark.

Wildlife & Biodiversity Report

Casual wildlife recording continues to show some very visible changes to biodiversity on Dun Coillich. Hazel, guelder rose, and blackthorn near the carpark all fruited for the first time during 2014, thereby increasing the variety of foodstuffs available to wildlife. The increasingly scarce watervole has been confirmed at two sites on Dun Coillich. No decent photos yet. We have signed up for the National Watervole Monitoring programme. No details yet, but this will require periodic and probably systematic monitoring of our two sites. An active badger sett has been identified and badgers photographed at it. The acquisition of the moth trap has substantially increased our data base of Dun Coillich moths to over 60 species, and will prove a useful addition to facilities that can be offered to school groups etc. Examples of a rare, small, and beautiful yellow fungi have been found on Dun Coillich; it is believed to be *Lichenomphalia alpina* - usually only found above 2500ft, very much higher than its site on Dun Coillich. It would be appropriate to carry out a full survey of all wildlife and habitats on Dun Coillich, some ten years after our initial survey was done. However, this will be a major effort if it is to be a sound scientific basis for comparison. At present the Trust has insufficient resources to give this task priority.

Website & Facebook

The Website (www.hpclt.org) continues to be a great resource both for reference and for publicity. The Trustees would like to thank Webmaster Alice Jarvis for her hard work in

maintaining this facility. The Dun Coillich Facebook site is an "Open" site, accessible to be seen by the general public, and carries a number of photos and comments.

Memorial Activity

In May 2014, friends of Patricia Troxel gathered on the south side of Dun Beag on Dun Coillich to scatter her ashes. 200 Scots pines were funded by her estate, and were planted in the vicinity of a few mature Scots Pines. Subsequently a small plaque was attached to a nearby rock. A regular visitor to the area, and keen supporter of community projects in the USA, her estate felt that Dun Coillich provided a beautiful and appropriate site for her ashes.

Centre of Scotland.

During 2014, on an Ordnance Survey MapZone website, it was found that the centre of mainland Scotland, as found by the "gravity" method, is on Dun Coillich. During 2015 it is hoped to mark this with a few trees, an information board, and a little publicity.

Financial Review and Policy on Financial Reserves

The Trust's income exceeded its expenditure by £3,590 (2013 – deficit £3,232) during the year. At year end, the unrestricted General Fund stood at £10,488 and the OEF Fund at £2,465. The OEF Fund funded the construction of the hide and other wildlife matters. Monies accumulated in the General Fund will be expended on further improvements to the property, and to advance the purposes of the Trust. The Trustees have carried out a substantial programme of planting native trees on Dùn Coillich, with support from the Woodland Grant Scheme and others, but, as described in Note 2 of the Accounts, the level of survival is not yet adequate. Working with the Forestry Commission, who recognise that progress has been made, remedial steps are underway to improve the fencing and increase the tree numbers not only to reduce the possibility of having to forgo future grant tranches but also to avoid having to repay any of the grant received.

Conclusion

Although there is still have some way to go to meet our WGS commitments, we remain optimistic that we shall do so. We continue to liaise closely with Forestry Commission staff who remain supportive. During Spring 2014 some 10,000 trees were planted by contractors, and a further 4000 by groups, schools, members etc during the year. 20,000 trees have been ordered for planting Spring 2015. We anticipate that Forestry Commission will revisit during 2015 to assess our progress. We continue to liaise with the Woodland Trust and the John Muir Trust. We are in discussion with the John Muir Trust to further strengthen our co-operation on shared management intentions which may include the employment of a Project Officer. This year we hope to say goodbye to SSE and Balfour Beatty when they complete site reinstatement and move out of the Whitebridge part of Dun Coillich. My sincere thanks to Trustees, spouses, members, schools, visitors, and visiting groups of all ages and interests. Dun Coillich remains open to all, and will progressively become more interesting and attractive to people and to wildlife.



Signed:
William A Hoare

Chairman

5th February 2015

Independent Examiner's Report to the Members of Highland Perthshire Communities Land Trust:

I report on the accounts of the company for the year ended 30 November 2014.

Respective responsibilities of Trustees and Examiner

The charitable company's Trustees 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. The Trustees consider that the audit requirement of Regulation 10(1) 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 was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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.

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(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 8, 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.

Signed J M T Ambrose Independent Examiner

11 February 2015

J M T Ambrose, BSc, MA, FCA, CTA(Fellow), FGS.
8 Clevedon Road,
GLASGOW.
G12 0NT

Highland Perthshire Communities Land Trust – Financial Report

Statement of Financial Activities (including Income and Expenditure Account) for the year to 30 November 2014

Incoming Resources	Year to 30 November 2014	Year to 30 November 2013
	£	£
Members' subscriptions	610	595
Donations	600	2,260
Life memberships (note 1)	800	-
HMRC Gift Aid income tax refund	-	230
Interest	30	30
Event – (2013 fungi foray)	-	57
Hydroscheme rental	10,684	8,732
Wayleave	185	360
Sundry sales	100	-
John Muir Trust grant (see below)	905	-
Total incoming resources	<u>13,914</u>	<u>12,264</u>
Resources Expended		
Charitable expenditure:		
Purchase and transport of native trees	2,847	8,589
Fencing	1,256	1,102
Tree planting	2,800	3,734
OEF –brush cutter and misc	793	-
Trail cams and moth trap – JMT grant	905	-
Insurance	918	656
Website	90	90
Deer management	20	52
Car park planning application	-	286
	<u>9,629</u>	<u>14,509</u>
Management and administration		
Legal fees - as restricted	635	987
Postage, admin and AGM costs	60	-
	<u>695</u>	<u>987</u>
Total resources expended	<u>10,324</u>	<u>15,496</u>
Surplus/(Deficit) of income over expenditure	3,590	(3,232)
Total Funds at 30 November 2013	214,568	217,800
Total Funds at 30 November 2014	<u>218,158</u>	<u>214,568</u>

Highland Perthshire Communities Land Trust

Balance Sheet at 30 November 2014

	30 November 2014 £	30 November 2013 £
Fixed Assets		
Land at Dùn Coillich (note 3)	205,205	205,205
Current Assets		
Cash at Bank	12,048	9,363
Grant receivable	905	-
Current Liabilities		
Accounts payable	-	-
	218,158	214,568
Land Purchase Fund		
	205,205	205,205
General Fund (note 5)	10,488	6,105
OEF Fund (note 5)	2,465	3,258
	218,158	214,568
Accumulated Funds		

For the year ended 30 November 2014, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not requested the company to obtain an audit of its accounts for the year to 30 November 2014 in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed Ian Wilkinson Trustee and Treasurer 11th February 2015

Highland Perthshire Communities Land Trust

Notes to the Accounts to 30 November 2014

3 Accounting Policies

The Trustees have followed the Statement of Recommended Practice: Accounting and Reporting by Charities (Revised 2005), and the Financial Reporting Standard for Smaller Enterprises in preparing their Report and these Financial Statements.

Income and expenditure has been accounted on a fully accrued basis. Life memberships are fully recognised as income in the year during which they are received, as the Trust has no financial obligations to Life members in future years.

2 Woodland Grant Receivable – Contingent Liability

The Trust entered a contract with the Forestry Commission in relation to the creation of up to 245 hectares of new native woodland (including 48 hectares of open ground) by a combination of planting and natural regeneration, under the Woodland Grant Scheme. Instalments of the grants (generally two-thirds of the total) amounting to £109,762 were paid to the Trust when stages of planting were completed, mainly in the years 2005 – 2007. Any surplus of the grants over the costs incurred will be recorded when the final instalments of the grants are received and the final costs have been incurred.

The grants are contingent upon the survival and growth of sufficient of the young trees, and the final instalments may be withheld, or previous payments may be repayable by the Trust to the Forestry Commission, if the required criteria are not met. The Trust's responsibility extends for ten years after the date of the grant for planted areas, and for five years after natural regeneration.

The Trustees have insurance cover for fire damage, and continue to take steps to minimise deer browsing, which are considered to be the greatest contingent risk. However, a recent Forestry Commission inspection, whilst recognising that progress had been made, reported there were still insufficient numbers and growth. The Trust has been planting replacement trees, and will plant more in Spring 2015. Work continues to improve the fencing to exclude deer so far as possible. Culling is carried out vigorously. The Trust is working with, and taking advice from the Forestry Commission (Conservation Branch), the Woodland Trust, the John Muir Trust, and others. 2015 is year three in a four-year programme agreed with the Forestry Commission in which to allow tree numbers and sizes to meet acceptable levels.

The Trustees are monitoring the position closely, and in view of those steps already taken, and those planned, they believe that the Grant criteria can be achieved and that no provision for repayments is necessary or appropriate.

3 Fixed assets

Land at Dùn Coillich is shown at cost. No depreciation is charged.

(continued)

Highland Perthshire Communities Land Trust

Notes to the Accounts to 30 November 2014 (continued)

4 Trustees' Remuneration

None of the Trustees has received any remuneration or reimbursement of expenses from the Trust. No fee was paid to the company's Independent Examiner.

5 Funds

The Trustees designated £205,205 of the incoming funds, equal to the cost of Dun Coillich, as the "Land Purchase Fund", with the balance as a General Fund for such purposes of the Trust as may be required. A separate fund (the Observation and Education Facility Fund, "OEF Fund") was established to finance the construction of the hide for the observation and study of wildlife.

The company's income and expenditure during the year may be allocated between the General and OEF Funds as follows:

£	General Fund	OEF Fund	Total
Income	13,914	-	13,914
Expenditure	9,531	793	10,324
Surplus/(Deficit)	4,383	(793)	3,590
Balance at 30 Nov 2013	6,105	3,258	9,363
Balance at 30 Nov 2014	10,488	2,465	12,953

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