

# **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 2007**

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 in Highland Perthshire, including the conservation, enhancement management and responsible enjoyment of Scotland's natural heritage, and to promote, protect and conserve the biodiversity of Highland Perthshire. It has acquired Dùn Coillich and is engaged in a wide range of educational and conservation initiatives based around the 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. The liability of each of its members is limited to £1. It was incorporated on 11 February 2002, with Company Number SC227934.

It is recognised by HM Revenue & Customs as a Charity for the purposes of S505 Income and Corporation Taxes Act 1988, and is registered with the Office of the Scottish Charity Regulator. The Scottish Charity Number is SC 032801, and its tax file reference is 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 two 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

#### Board of Trustees

Under the Articles of Association, the number of Trustees shall not be less than three, nor more than fifteen.

The Board of Trustees shall comprise up to twelve individuals elected as Trustees by the Ordinary Members, and the Board may co-opt individuals to serve as co-opted Trustees.

At each Annual General Meeting, one third of the elected Trustees with the longest service shall retire. 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.

**Highland Perthshire Communities Land Trust      Year 30 November 2007**

Current Trustees	Appointed	Retiring
Phillip Campbell	9 <sup>th</sup> April 2005	Retiring
Andrew Pointer	9 <sup>th</sup> April 2005	Retiring
Tim Fison	9 <sup>th</sup> April 2005	Retiring*
Julie Gardiner	9 <sup>th</sup> April 2005	Retiring*
Paul Jarvis, Chairman	9 <sup>th</sup> April 2005	Retiring*
Clare Thomas	9 <sup>th</sup> April 2005	Retiring*
William Hoare	30 <sup>th</sup> March 2006	
Margaret Jarvis, Treasurer	30 <sup>th</sup> March 2006	
Ann Partridge, Minutes Secretary	24 <sup>th</sup> March 2007	
Rob Coope	24 <sup>th</sup> March 2007	
Gordon Evans	24 <sup>th</sup> March 2007	
Robin Hull	3 <sup>rd</sup> April 2007**	

\*Eligible and seeking re-election

\*\* Co-opted

Honorary Chairman      Professor Paul G Jarvis FRS  
Duireaskin  
Aberfeldy, PH15 2ED

Honorary Treasurer      Dr Margaret Jarvis  
Duireaskin  
Aberfeldy, PH15 2ED

Registered Office, Company  
Secretary and Solicitors      J & H Mitchell WS  
51 Atholl Road  
Pitlochry  
Perthshire, 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 Trustees' Activities during the past year**

This report is structured around the work of the Sub-Committees

*The Observation and Education Facility [OEF]:* Robin Hull, William Hoare, with members Malcolm Appleby, Russell Coope and Wendy Mattingly.

A major advance in the past year has been the erection of the OEF. As intimated a year ago, funds had been obtained or were in the pipeline, planning consent was being sought and a pre-fabricated building had been located. During the current year, planning consent was given, a wheelchair-friendly path has been constructed from the car park and the wooden building has been erected, and given a protective coat of paint. Because the building was of a standard design, some alterations are still to be made to it, including the provision of a front door and adjustment to the viewing apertures in the bird-hide section. Addition of floor covering and furnishings will follow. The accommodation comprises a bird hide looking out towards the ponds and pine wood, and a room with displays of information about Dun Coillich for visitors or groups of school children with their teachers. Posters of the birds, plants, trees, history and archaeology of the Dun are being made by trustees. Some books on the natural and cultural history of the area have been donated and additional ones would be appreciated. Completion followed by opening is planned for the spring. We are particularly grateful for generous donations from the Perth & Kinross Quality of Life Fund, the James Thin Trust and from Members.

*The Web Site and Public Relations:* Margaret Jarvis, Andy Pointer.

Our web site, [www.hpclt.org](http://www.hpclt.org), has recently been rebuilt completely. It includes the Minutes of Trustees' meetings, a gallery of photographs, information about guided walks and other future activities, membership application forms etc. We aim to keep it as up-to-date as possible so that it will be a useful means of communication with members and other interested people. Any feedback will be most welcome.

*The Rural Stewardship Scheme [RSS]:* William Hoare, Julie Gardiner, Tim Fison

The scrapes within the *Glengoulandie* RSS area were successfully re-excavated to achieve better water levels and now are beginning to look more established. No systematic sampling has been done but it is clear that habitat for wildlife, especially invertebrates, has been improved. A surplus of silage locally meant that we were unable to have the grass cut in August or September. Grazing cattle were put on to improve the surrounding habitat for flowers but were too late to do as much good as we had hoped. 2007 was not such a good year for flowers, largely because of the weather. Poor weather also delayed the planting and ripening of the sacrificial crop, but it still produced some feed for wildlife. Natural regeneration is doing well, especially of elder. Encroaching bracken may become a problem in this area.

Little intervention has been done at the *Whitebridge* RSS area, but it continues to be species-rich and is being monitored to ensure it remains so. The area will be studied with a view to increasing habitat diversity, perhaps by creating additional wetland. As previously, grazing may need to be introduced to curtail the heather, if it is not to become too dominant. This area may suffer some temporary disruption should the Denny-Beaully power line go ahead.

*Woodlands and the Woodland Grant Scheme [WGS]:* Paul Jarvis, Julie Gardiner, Tim Fison

Of the area mounded and bracken-sprayed 12 months previously on the north-eastern and south-eastern slopes, 25 hectares were planted in spring 2007 with a mix of 16 species of broadleaves and Scots pine; approximately 5 hectares remain to be planted in spring 2008.

On the basis of previous experience, the plants for this year were all obtained from Woodbury Estate, Glen Isla, and were all planted over a period of 3 weeks by the local team of W. Shorthouse.

Natural regeneration, particularly of birch, willow and aspen, is becoming more evident on the strip of ground between the historic path and the Allt Mor, particularly where the bracken was sprayed. There is a surprising amount of natural regeneration of Scots pine in the grassland and heathland around the original Scots pine plantation that is visible from the road. This regeneration is quite dense close to the plantation, and occasional plants are to be found several hundred metres away up the hill.

There have been no major incursions of red deer but there has been a persistent problem with 3 or 4 red deer. To protect our investment in the planted trees, they have been driven out or shot by staff of the Glengoulandie Deer Park. We continue to control red deer if they get in. Roe deer have been getting in from the Forestry Commission plantations along the northern boundary, despite regular inspection and maintenance of the fence. Some young trees planted two years ago in that area have been seriously browsed. Because of the evident damage, deer getting in are now being promptly shot. Forestry Commission staff are assisting with the fence maintenance and are also controlling deer on their side of the fence. We shall be replacing missing and badly damaged tree seedlings on the mounds in that general vicinity in March and April.

Tim Fison has been representing us at meetings of the local Deer Management Group.

*Fences and access:* Tim Fison, William Hoare, Paul Jarvis

Regular inspection and upkeep of all perimeter fences has continued. The 800 metre deer fence along the wall separating Dun Coillich and Glengoulandie has been replaced by agreement on a shared cost basis. Most of the posts on a 200 metre length of fence along the march with Schiehallion have been replaced on a shared cost basis with JMT, and the opportunity was taken to remove a badly broken-down, wired over, 5-barred gate and to insert a new “Kissing Gate” at a more appropriate site, previously selected with the JMT Schiehallion Group. A new stile of SNH-approved design has been placed over the deer fence on this march much nearer to the Allt Mor, to enable walkers approaching Schiehallion along the bridle path from Glengoulandie to cross over. Another stile over this fence, to be positioned much closer to the Foss car-park, awaits better weather for its installation.

*Walks and Visitors:* William Hoare, Paul Jarvis

During the year, five guided walks for visitors were organised and publicised. Attendances ranged from 20 to zero! On Sunday 15<sup>th</sup> July we received a visit by 11 key members of the *Carrifran Project*, an afforestation project of The Borders Forest Trust, keen to find out about us. Four Trustees met them in our car park and accompanied them up and over Dun Coillich on a glorious summer day. We saw a peregrine falcon stooping over Schiehallion, and a golden eagle being mobbed by a raven overhead!

*Relations with Schools:* Tim Fison, Clare Thomas, with Lynnette Borradaile.

Pupils from Kenmore Primary School visited on 16<sup>th</sup> May, when they did some pond dipping, a bit of a walk, a little tree planting, and a short orienteering course – all good fun. Beavers from the Aberfeldy Troop of Cub Scouts visited on June 26<sup>th</sup>; they also pond-dipped, did some orienteering and planted a few trees, finishing up with a sausage sizzle. Both groups met a selection of wildlife, including some Trustees! On Wednesday 24<sup>th</sup> October a more dedicated group of 16 young tree-planters with two teachers from Kenmore Primary School planted some 250 trees of four different species of broadleaves, with a little help from six Trustees/Members digging holes, and finished up playing some games very

ably organised by Lynnette. We are very keen to develop more activities with local schools and children's organisations.

*Keltneyburn Hydro Scheme [KHS]:* Paul Jarvis, William Hoare, Andrew Pointer

Liaison has been maintained through J & H Mitchell and more directly with Jimmy Stewart. A decision on the granting of an abstraction licence has been put back as a result of further representations from CEH and prevarication by SEPA. A decision by SEPA may now possibly eventuate in May this year.

*The Natural and Cultural Heritage:* Clare Thomas, with Hamish Nicholson

We received a report of a survey of vegetation on a part of Dun Coillich (as well as on neighbouring Schiehallion) carried out by members of the Perth Society for Natural Science on the 30<sup>th</sup> July, on behalf of the Botanical Society of the British Isles (BSBI). The Report also includes results of an earlier survey done in 2005 by a group from SNH. Work on establishing a general archival catalogue continues.

### **Financial Review and policy on reserves**

The Trust's income exceeded its expenditure by £1,402 during the year, and its unrestricted General Fund at the end of the year was £11,053, and it held £8,727 in the OEF Fund for the purpose of erecting a hide for the observation of birds and other wildlife. The Trustees are carrying out a substantial programme of planting native trees on Dùn Coillich, with support from the Woodland Grant Scheme. Monies accumulated in the General Fund will be expended on further improvements to the property, and to advance the purposes of the Trust.

### **Audit and Independent Examination**

The Trustees have taken advantage of the exemption from audit conferred by S249(A)(1) of the Companies Act 1985, on the grounds that the company is entitled to the benefit of that exemption as a small company with gross income less than £90,000.

In accordance with S44 of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 came into force on 17 May 2006, and apply to all charities with a financial year which began on or after 1 April 2006. The Trustees have ensured that these accounts comply with those Regulations, and because of the Company's charitable status, the Trustees have appointed an Independent Examiner, whose Report on these accounts is attached.

For and on behalf of the Trustees

Prof Paul G Jarvis FRS      17 February 2008

## **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 2007.

### **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 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.

Signed J M T Ambrose 17 February 2008

Independent Examiner

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

## Highland Perthshire Communities Land Trust

### Statement of Financial Activities (including Income and Expenditure Account) for the year to 30 November 2007

#### Incoming Resources

	Year to 30 November 2007	Year to 30 November 2006
	£	£
Members' subscriptions	750	731
Donations	887	13,405
HMRC Gift Aid income tax refund	3,294	426
Interest	1,519	146
Grants received - RSS	1,494	3,284
Perth and Kinross Countryside Trust	8,000	7,500
Forestry Commission Woodland Grant (note 2)	27,300	41,520
Wayleave	172	-
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Total incoming resources	43,416	67,012

#### Resources Expended

##### Charitable expenditure:

Forestry mounding and trackwork	14,829	-
Purchase and transport of native trees	9,226	18,667
Tree planting	3,682	14,250
Car Park construction	-	16,516
Bracken spraying	-	5,581
Observation and Education Facility	7,746	-
Ploughing, seeds and seeding	244	30
Pond maintenance	-	602
Insurance	368	368
Road	2,244	-
Ordnance Survey licence	56	56
Signage, fencing and canes	2,635	732
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	41,030	56,802

##### Management and administration

Legal fees - as restricted	852	1,058
Postage, admin and AGM costs	132	202
Bank charges	-	-
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	984	1,260

Total resources expended	42,014	58,062
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#### Total Funds at 30 November 2006

<b>223,583</b>	<b>214,633</b>
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Surplus of income over expenditure	1,402	8,950
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#### Total Funds at 30 November 2007

<b>224,985</b>	<b>223,583</b>
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# Highland Perthshire Communities Land Trust

## Balance Sheet at 30 November 2007

	30 November 2007 £	30 November 2006 £
<b>Fixed Assets</b>		
Land at Dùn Coillich (note 4)	205,205	205,205
<b>Current Assets</b>		
Grants receivable (note 2)	27,300	-
Cash at Bank	49,480	75,378
<b>Current Liabilities</b>		
Interest-free loan (note 3)	(57,000)	(57,000)
	<b>224,985</b>	<b>223,583</b>
<b>Land Purchase Fund</b>		
	205,205	205,205
<b>General Fund</b> (note 6)	11,053	11,096
<b>OEF Fund</b> (note 6)	8,727	7,282
<b>Accumulated Funds</b>	<b>224,985</b>	<b>223,583</b>

The Trust is entitled to exemption from an audit under the provisions of S249A(1) of the Companies Act 1985, and no notice has been deposited under S249B(2) of that Act.

The Board of Trustees acknowledge their responsibilities for ensuring that the Trust keeps accounting records which comply with S221 of the Act, and preparing accounts which give a true and fair view of the state of affairs of the Trust as at the end of its financial period and of its income and expenditure for the financial period in accordance with S226 and which otherwise comply with the requirements of the Companies Act 1985.

Signed Prof Paul G Jarvis FRS Trustee

17 February 2008

# **Highland Perthshire Communities Land Trust**

## **Notes to the Accounts to 30 November 2007**

### **1 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 cash basis, which is not materially different from what would be shown on an accounts basis, except for the Woodland Grant, receivable from the Forestry Commission (see below).

### **2 Woodland Grant Receivable – Contingent Liability**

The company has 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. A grant is payable to the company when stages of planting are completed. At the end of the year, £27,300 (2006 - £nil) was receivable in respect of work completed, and this amount was received in December 2007. Any surplus of the grant over the costs incurred is recorded when the grant is received and the final costs have been incurred.

The grant is contingent upon the survival of the young trees, and future instalments may be withheld, or previous payments may be repayable by the company to the Forestry Commission, if the required level of survival is not achieved. The company'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 are taking steps to minimise deer browsing, which are considered to be the greatest contingent risks. The company would have the opportunity to plant replacement trees, if necessary to retain the grant. At present the level of survival is within the required levels, and the Trustees do not believe that any provision for repayments or the irrecoverability of future instalments is necessary or appropriate.

### **3 Interest-Free Loan**

To fund the land preparation and planting of native trees, the company negotiated an interest-free loan from a Charitable Trust in 2005, which is repayable within 5 years from then. The total amount of the loan is £65,000, of which the company had drawn down £57,000 (2006 - £57,000) by the year end. The company intends to repay the loan from its cash resources when the work has been completed, and the final grant received.

#### 4 Fixed assets

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

#### 5 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.

#### 6 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 a 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
<b>Income</b>	34,225	9,191	43,416
<b>Expenditure</b>	34,268	7,746	42,014
<b>Surplus/(Deficit)</b>	(43)	1,445	1,402
<b>Balance at 30 Nov 2006</b>	11,096	7,282	18,378
Balance at 30 Nov 2007	<b>11,053</b>	<b>8,727</b>	<b>19,780</b>

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