

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 2013

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

Highland Perthshire Communities Land Trust-Year to 30th November 2013

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 Dùn Coillich 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 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, 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.

Highland Perthshire Communities Land Trust-Year to 30 November 2013

Current Trustees	Appointment	Retiring
William Hoare, Chairman	18 April 2013	Co-option ends 22 March 2014*
Richard Paul	23 March 2013	
Margaret Jarvis	24 March 2012	Retiring 22 March 2014
Patricia Waite	12 March 2011	Retiring 22 March 2014**
Andrew Pointer	23 March 2013	
James Shorthouse	12 March 2011	Retiring 22 March 2014**
Ian Wilkinson, Treasurer	24 March 2012	
Sandra Winter	24 March 2012	Retiring 22 March 2014
James Low	23 March 2013	
Harry Ross	23 March 2013	
Innes Smith	23 March 2013	

* eligible and seeking election

**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

Highland Perthshire Communities Land Trust - Year to 30th November 2013

Report on Trustees' Activities during the past year

Ben Henderson

It is with sadness that I have to report that Trustee Ben Henderson died in May after a long battle with cancer. Ben was much involved with the Trust, especially in the area of deer management, becoming a Trustee in 2009. His background in pharmacology, Military Intelligence, the aggregates and tourism industries, and a can-do attitude made him very much "a lad o' pairts"(John Buchan). His quick-wit & great sense of humour much missed by us all, especially his family. The Trust particularly misses his very practical, knowledgeable, and pragmatic approach to maintenance tasks.

Deer Control on Dùn Coilich

During 2013, 2 hinds, 1 stag, 11 does and 9 bucks have been culled. Despite doing no formal damage assessment, there appears to be appreciably less damage to planted trees than in previous years. Naturally regenerating trees, particularly birch and willow with some pine, continue to thrive with minimal deer damage. The impact of the deer is rather 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 a deer count in November that identified 14 roe, and probably 2 red deer. Since then, 7 roe have been culled. A further count will be undertaken in February 2014 to determine the continuing need. It is certain there must be continued monitoring of deer and of fence security, and prompt consequential action.

Beaully-Denny Pylon line.

Apart from site clearance/restoration, SSE and its contractors finished their work on the single pylon(TD16) near Whitebridge and removed the two superseded pylons. HPCLT receives a small wayleave income from SSE. Contractors (Balfour Beatty and Murphy Construction) continued to assist the Trust with provision of surplus(to them) materials, for which many thanks. The Trust sought and obtained Planning consent for a small carpark at Whitebridge for which SSE had had temporary planning consent. This site will require some landscaping once SSE have vacated it.

Membership.

This year the Trust has awarded:

Honorary Life Memberships. Two individuals have this year been awarded Honorary Life Memberships. Firstly, Professor Robin Hull for his work in the Trust since its inception, especially in relation to wildlife and wildlife records, the Observation & Education Facility(the Hut or OEF), and the concept of the scrapes. Secondly, Ron Greer for his pioneer work over the past 30 years in Highland Perthshire proving that trees can be re-established in overgrazed upland areas.

The Trust has also introduced:

Ordinary/Associate Life Memberships. As an alternative to annual membership, the Trust has introduced a facility whereby Life Membership can be bought by or for an individual. The Life Members voting rights remain the same as for annual members.

Woodlands, Planting and Woodland Grant Scheme

20,000 trees, SP and mixed native broadleaf were planted by W Shorthouse & Co in April/May as part of the WGS recovery plan agreed last year with the FC. The next tranche of this plan will be done in spring 2014. A Paul Jarvis Memorial Wood of 100 oaks was planted in May by his family, colleagues, pupils, trustees, members & friends close to the road a little way north of the carpark & hut. Trees from the Trust's nursery were planted near the Schiehallion Road to help screen the new pylon base from houses at Tomphubil; more will be done here in 2014.

Woodland Trust tree packs, nursery trees, and a Jubilee Oak were planted by pupils from Kinloch Rannoch Primary, Pitlochry High School, Breadalbane Academy, and by Aberfeldy Cub & Beaver Scouts. With planting by members and volunteers, this added some 2000 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. Herbivores such as deer, hares, rabbits, and voles all target trees on Dun Coillich and a degree of control remains necessary. The Trust is delighted that these herbivores have been joined by another, an increasing number of moth larvae, especially the beautiful Puss Moth and Poplar Hawk Moth caterpillars. Despite them stripping some young aspen, there are no plans to control these!

Visiting Groups.

Pitlochry HS, & Kinloch Rannoch Primary, Perth College, Aberfeldy Beavers, Aberfeldy Cubs, Breadalbane Academy, Kindrogan Field Centre (study of ferns) 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. 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, some 200 people in organised groups visited Dun Coillich. There were an unknown number of other visitors.

Grant Applications

With a view to financing prospective education and training programmes at Dun Coillich, possibly jointly with JMT for Schiehallion, applications to fund a project officer have been made to a variety of grant awarding organisations. The Gannochy Trust has provisionally agreed but they need at least matching funding before confirming a grant. We plan to make applications to SNH, the Heritage Lottery Fund, and others. The Trust wishes to thank Willie McGhee and Mike Riddell of 'Bioclimate' for their help with current applications.

Maintenance and Fencing

After major work on the perimeter fence last year, relatively little maintenance work has been needed this year. The large watergate on the Allt Mhor burn is constantly subject to wear and tear and repairs were made following spate damage. This water gate requires regular inspection. A temporary watergate at Glengoulandie was replaced by a more permanent structure and an undermined fence replaced with one further back from the burn. In the north west of Dun Coillich adjoining the JMT property, a number of fence posts were strengthened. Constant vigilance and fence maintenance is necessary. The Trustees consider the trees now in the ground are at much lower risk of browsing by deer than hitherto.

Keltneyburn Hydro Scheme

This hydro scheme has continued to generate income for HPCLT as per contract. A minor change to the weir has been constructed to prevent the weir being used as a crossing place for walkers, the top being too narrow for safety.

Visitor access

For many years, talk had been of a foot bridge to allow crossing the Glengoulandie burn when it is spate. In the autumn of 2013 this bridge was completed. Two power poles(SSE gift) were cut to length by Tim Winter, and then hand carried from carpark to the burn by a strong team rounded up by Innes Smith. Wood preservative was applied to treads and rails by Tim Winter and others. Cable reel cladding for bridge treads were also a gift from SSE. Foundations and construction were accomplished by Tim, Ruth, & Damian Fison, Sandra Winter, and Richard Paul. A gate through the fence, and steps leading to the bridge, were the work of John Taylor and Tim Fison. After considerable discussion concerning the best location for the bridge, the final location is a compromise between access, visibility, and ease of construction. The building of this bridge is a good model for cooperation between large numbers of volunteers with timely adjudication by the Chairman. The bridge now links to 3 way-marked routes on Dun Coillich which all lead from the carpark - west to the hydro weir, past Dùn Coillich to the John Muir Trust Schiehallion Path, and northwards to 'White Bridge', the latter linking with the PKC core-paths network. Liz Auty from JMT has GPS plotted the routes and a map will soon be available.

Wildlife & Biodiversity Report

Casual wildlife recording continues to show some very visible changes to biodiversity on Dun Coillich. Rowans and some other trees planted earlier in the Trusts ownership are now mature enough to produce large numbers of berries and thereby to attract more birds, especially migratory thrushes. Large numbers of Puss and Poplar Hawk moth larvae are also now to be found, feeding on willow and aspen. We consider it is now time to carry out a proper survey of wildlife and habitats on Dun Coillich, some ten years after our initial survey was done. This must be a major effort if it is to have some scientific basis for comparison with the past and the future; the trust is investigating how best to go ahead. Kindrogan Field Centre who visited to study ferns, were very enthusiastic about Dun Coillich's vegetation and facilities. Some Yellow Rattle was planted to parasitize some grassland to the benefit a wider range of wild flowers. Discussions are in progress as to whether Dun Coillich should be a "case study" in the next edition of Tayside Biodiversity Partnership Action Plan.

Visitor Hut

The Visitor hut is a very valuable asset. Sometimes used for trustee meetings, it serves as a store for equipment and information resources. It is a meeting place for school parties, and a refuge in bad weather.

Website

The HPCLT website (www.hpclt.org) has continued to be a great resource both for reference and for publicity. The Trustees would like to thank WebmasterAlice Jarvis for her hard work in maintaining this facility.

Shirley Jones Memorial Bench

Family and Friends of Shirley Jones visited Dun Coillich in April to view the finished Memorial Bench and to attach a small plaque. They expressed themselves well pleased with the Bench and its setting. A special thank you to Trish Waite for the co-ordination & organisation of this project.

Financial Review and Policy on Financial Reserves

In the year to 30th November 2013, the Trust's expenditure exceeded its income by £3232 (2012-surplus £6705, 2011-deficit £7912). At year end, its funds (General & OEF) totalled £9363 (2012-£12595).

This switch from surplus to operating deficit was not unexpected and results from a legacy in 2012 and from the expenditure of over £13000 on trees and fencing to meet the needs of the WGS during 2013. It is expected there will be less planting in the year to November 2014. Monies in the General fund cover tree planting and other improvements to the property, whilst those in the OEF fund cover OEF maintenance and related improvements to access, all to advance the purposes of the Trust.

Conclusion

Although we still have some way to go to meet our WGS commitments, we remain optimistic that we shall do so. As we reported our in plans last year, last spring some 20,000 trees were planted by a contractor, and a further 2000 by groups, schools, members etc during the year. We have continued to liaise closely with the Forestry Commission who remain supportive. We have ordered over 10,000 trees for planting now. We expect that Forestry Commission (Matt Young) will visit early in 2014 to assess our progress with regard to trees and deer control. 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 will say goodbye to SSE and Balfour Beatty as they reinstate and then move out of the Whitebridge part of Dun Coillich. SSE and BB have helped the Trust in many ways for which we thank them. 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 Hoare** **Chairman**

14th February 2014

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 2013.

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 JMT Ambrose

Independent Examiner

14 February 2014

J M T Ambrose, BSc, MA, FCA, CTA(Fellow), FGS.
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 2013

Incoming Resources	Year to 30 November 2013	Year to 30 November 2012
	£	£
Members' subscriptions	595	590
Donations	2,260	1,870
Legacy	-	3,000
HMRC Gift Aid income tax refund	230	-
Interest	30	35
Event - Fungi Foray; (2012 – Tree Day)	57	328
Hydroscheme Rental	8,732	9,448
Wayleave	360	-
Total incoming resources	<u>12,264</u>	<u>15,271</u>
 Resources Expended		
Charitable expenditure:		
Fencing	1,102	4,297
Purchase and transport of native trees	8,589	1,490
Tree planting	3,734	91
Observation and Education Facility	-	588
Memorial bench	-	100
Insurance	656	626
Website	90	120
Deer management	52	126
Car park planning application	286	-
	<u>14,509</u>	<u>7,438</u>
Management and administration:		
Legal fees - as restricted	987	991
Postage, admin and AGM costs	-	137
	<u>987</u>	<u>1,128</u>
Total resources expended	<u>15,496</u>	<u>8,566</u>
(Deficit)/Surplus of income over expenditure	(3,232)	6,705
Total Funds at 30 November 2012	217,800	211,095
Total Funds at 30 November 2013	<u>214,568</u>	<u>217,800</u>

Highland Perthshire Communities Land Trust

Balance Sheet at 30 November 2013

	30 November 2013 £	30 November 2012 £
Fixed Assets		
Land at Dùn Coillich (note 3)	205,205	205,205
Current Assets		
Cash at Bank	9,363	12,595
Current Liabilities		
Accounts payable	-	-
	<u>214,568</u>	<u>217,800</u>
Land Purchase Fund	205,205	205,205
General Fund (note 5)	6,105	9,337
OEF Fund (note 5)	3,258	3,258
Accumulated Funds	<u>214,568</u>	<u>217,800</u>

For the year ended 30 November 2013, 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 2013 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

1 February 2014

Highland Perthshire Communities Land Trust

Notes to the Accounts to 30 November 2013

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 fully accrued basis.

2 Woodland Grant Receivable – Contingent Liability

HPCLT 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 HPCLT 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 of the young trees. The final instalments may be withheld, or previous payments may be repayable by HPCLT to the Forestry Commission, if the required level of survival is not achieved. HPCLT's responsibility extends for ten years after the date of the grant for planted areas, and for five years after natural regeneration.

A Forestry Commission inspection in 2012 revealed an inadequate level of survival and a revised timescale and action plan was agreed. As part of that plan, over 20,000 trees were planted in spring of 2013, and over 10,000 more are scheduled for spring of 2014. Fencing was dramatically improved in late 2012 and early 2013, especially with the addition of chicken wire mesh around the whole 8Km perimeter. A more vigorous approach to deer culling has been adopted.

HPCLT is working with, and taking advice from, the Woodland Trust, the John Muir Trust, and the Forestry Commission.

The Trustees are monitoring the position closely and will continue to do so. In view of the steps undertaken and those planned, they believe that the conditions for the grant 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.

Highland Perthshire Communities Land Trust

Notes to the Accounts to 30 November 2013 (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 Dùn Coilich, 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	12,264	-	12,264
Expenditure	15,496	-	15,496
Deficit)	(3,232)	-	(3,232)
Balance at 30 Nov 2012	9,337	3,258	12,595
Balance at 30 Nov 2013	6,105	3,258	9,363

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