

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 2015

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 30 November 2015 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, and the conservation, enhancement, management, and responsible enjoyment of Scotland's natural heritage, and to promote, protect and conserve the biodiversity of Highland Perthshire. The Trust acquired Dun Coillich in 2002 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. It was 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.

The categories of Members of the Trust are:

Ordinary Membership - open to any individual or organisation, interested in the Objects, who is based in Highland Perthshire. This can be Annual or Life membership.

Associate Membership - 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. This can also be Annual or Life membership.

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

The number of Trustees shall be not 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 Annual General Meeting.

At each AGM, one third of the elected Trustees with the longest service since election/re-election shall retire. A retiring Trustee shall be eligible for re-election after one or two terms of office, but not after three consecutive terms of office without at least one year out of office before becoming eligible again. Consideration is being given to a review of the Constitution. No changes have yet been made.

Highland Perthshire Communities Land Trust-Year to 30 November 2015

Current Trustees	Appointment	Retiring
William Hoare, Chairman	22 March 2014	
Richard Paul	23 March 2013	Retiring 19 Mar 2016
Patricia Waite	22 March 2014	
Andrew Pointer	28 March 2015	
James Shorthouse	22 March 2014	
Ian Wilkinson, Treasurer	28 March 2015	
James Low	23 March 2013	Retiring 19 Mar 2016
Harry Ross	28 March 2015	Retiring 19 Mar 2016
Innes Smith	23 March 2013	Retiring 19 Mar 2016
Margaret Jarvis	28 March 2015	
Gordon Stronach	28 March 2015	

Honorary Chairman Mr William Hoare
Laurenbank House,
Kenmore Road,
Aberfeldy, PH15 2BY

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

Woodlands, Planting and Woodland Grant Scheme(WGS)

Some 13,000 trees were planted in the spring of 2015. These were mainly Scots Pine with some mixed native broadleaf as part of the WGS recovery plan agreed in 2012. Trees from the nursery and elsewhere were planted by the various members, groups, and volunteers and this added a further 2000 trees to the 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. A number of FC approved style surveys have been carried out. Results are still to be fully analysed but they do indicate that in many areas, the number of surviving trees is satisfactory, with growth rates not always so. Pine needle blight is apparent on some parts of Dun Coillich, no control is appropriate nor indeed available. Herbivores such as deer, hares, rabbits, and voles all target trees on Dun Coillich, as do the occasional errant sheep/goat. Deer control remains necessary, as do other forms of protection in some areas. More planting is planned for March 2016.

Deer Control on Dùn Coillich

1 hind and 1 stag calf, 2 roe bucks, 6 roe does, 3 buck kids and 4 doe kids (17 deer in total) were culled during the year by Rob Coope and his team. Despite limited formal assessment, there appears to be appreciably less damage to planted trees than in earlier years. Naturally regenerating trees, particularly birch, rowan, willow, and some Scots 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 and need for fencing repairs, deer counts were held on 21st March (1 hind and 10 roe) and on 14th November (2 hinds & 7 roe).

There must and will be continued monitoring of deer and of fence security, and prompt consequential action. Despite the incidence of recent tree damage being low and deer numbers significantly reduced, there will be no easing of culling effort; it is hoped that deer numbers are currently sufficiently low for them not to be a constraint on tree establishment and that good fence management backed up by effective culling will maintain this situation.

The Trust continues to participate in the Breadalbane Deer Management Group (BDMG).

Maintenance and Fencing

Regular inspection and maintenance of the fences has continued so as to reduce penetration by red and roe deer. Much of the most vulnerable perimeter fence is now footed with chicken wire. All fencing repairs during 2015 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, but more volunteers are always needed! The 8 kms 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. Trail cameras are used periodically to monitor "at risk" points

along the fence line, and have recorded sheep (3, since removed by owner), and an elusive goat. Repairs to the large water-gate on the Allt Mhor and work on closing off some difficult-to-access ledges was temporarily suspended because of the weather.

Beaully-Denny Pylon line

SSE completed site restoration during 2015. In Dec 2015, PKC approved the Trust's plans for landscaping the carpark and bellmouth at Whitebridge. It is hoped to start this landscaping work during spring 2016, with Pitlochry S1 assisting with tree planting. Discussion is still undergoing with SSE regarding the commutation of wayleave payments.

Membership

Membership numbers remain pretty constant. The apparent reduction in members' subscriptions shown in the accounts arises from an earlier overpayment, and from Life members who therefore no longer pay annual subs. More Members are needed. Please encourage your friends and acquaintances to sign up.

Visiting Groups

Pitlochry HS, Aberfeldy Beavers, Aberfeldy Cub Scouts, RSPB, Breadalbane Academy, the Roving Rockologists, Yorkhill Childrens' Hospital, and an Edinburgh University Archaeology Group all visited Dun Coillich during the year. Some planted trees, some helped with fence & tree maintenance, all learned something more about the land, its wildlife etc. Some pond-dipped, whilst others studied the topography etc of the burn. 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, about 250 people in organised groups visited Dun Coillich. There were an unknown number of other visitors. A very special visit to Dun Coillich was that from Yorkhill Childrens' Hospital where Schiehallion is the name of one of the wards. Patients, ex-patients, staff, parents and carers all came. It was a joint visit; to Dun Coillich where they planted trees, and to Schiehallion for those who were fit enough.

Publicity

HPCLT participated in two "volunteering" events in Aberfeldy organised by PKAVS in which opportunities for volunteers were publicised.

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. Collaboration with The Woodland Trust also continues.

Project Officer

For two years Willie McGhee (Bioclimate), together with others in the Trust, have been applying for grants to fund a Project Officer. This funding is for a part time HPCLT post running a volunteering and youth training project in partnership with JMT and Breathe (Aberfeldy). We are hopeful that such a post will allow us to raise our profile locally and will result in more people connecting with, and working at, Dun Coillich. It is anticipated that sufficient funds will be available from SSE and the Robertson and

Hugh Fraser Trusts to start the project in 2016, and advertising for a Project Officer is likely in Spring 2016.

Keltneyburn Hydro Scheme

This hydro scheme continues to generate income for HPCLT as per contract.

Relationship

between the Trust and Scheme owners is excellent, with a substantial bonus donation as a result of a good "generating" winter 2014/15.

Visitor access

Three way-marked routes on Dun Coillich lead from footbridge below the main carpark - west to the hydro weir, west past Dùn Coillich to the John Muir Trust Schiehallion Path, and northwards to 'White Bridge' and thence also towards Schiehallion. Some additional markers are needed on these routes, and the route to Whitebridge still needs some readjustment. Maps of these routes will be available at the AGM, on the website, and hopefully also at both carparks.

Wildlife & Biodiversity Report

Casual wildlife recording continues with no dramatic changes to report. Water voles have been confirmed at two sites on Dun Coillich. No decent photos yet but we continue to try and have signed up for the National Watervole Monitoring programme. An active badger sett has been identified and residents photographed at it. Some traces of badger and otter elsewhere on DC. The occasional use of the Trust's moth trap continues to increase data base of Dun Coillich moths. Blackcock appeared at the main lek in early spring in greater numbers than ever before with over 45 displaying cocks recorded. RSPB arranged for both spring and late autumn visits to view the lek. That in the spring was highly successful, late autumn less so with an afternoon visit seeing no blackcock, and a morning visit cancelled due bad weather. Hen Harrier and Short Eared Owl successfully nested. Whilst Tawny and Short-Eared Owls have been regularly recorded, 2015 saw our first recorded sightings of a Barn Owl on Dun Coillich. The Trust's trail cameras have been busy on a variety of tasks.

It would be appropriate to carry out a full survey of all wildlife and habitats, some ten or so 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 thanks Webmaster Alice Jarvis for her hard work in maintaining this facility. On Facebook, Dun Coillich has an open page www.facebook.com/DunCoillich and an open Group www.facebook.com/groups/DunCoillich/. The Group is accessible to the general public provided they are a Facebook user. It contains many photos/notices/comments.

Financial Review and Policy on Reserves

The Trust's income exceeded its expenditure by £6,445 during the year (2014 – surplus £3,590), and its unrestricted General Fund at the end of the year was £17,078, and it held £2,320 in the OEF Fund which has constructed the hide for the observation of birds and other wildlife.

The Trustees have carried out a substantial programme of planting native trees on Dun Coillich, with support from the Woodland Grant Scheme and others, but, as described in Note 2 of the Accounts, agreement on the level of survival has not yet been reached. Forestry Commission recognises that progress has been made, and remedial steps are under-way to improve the fencing and increase the tree numbers to avoid the possibility of having to forgo future grant tranches or having to repay part of the grant received.

Monies accumulated in the General Fund will be expended on further improvements to the property, and to advance the purposes of the Trust.

Conclusion

Not a spectacular year, but a perfectly satisfactory one. The main concern of Trustees during the year was activity in relation to the WGS, and we remain optimistic that we shall get agreement with Forestry Commission whose staff remain supportive. But fencing, tree planting, & deer control have by no means been the only activities. Schools and other groups continue to visit Dun Coillich. A rather special visit, to both Schiehallion and Dun Coillich, was that by children from Yorkhill Childrens Hospital, along with their parents and carers. We expect them back in this coming May.

Great progress has been made in raising funds for an Officer to run a volunteering and youth training project on Dun Coillich in conjunction with JMT and Breathe. We hope to advertise this post shortly.

We continue to liaise with the Woodland Trust and the John Muir Trust. SSE and Balfour Beatty completed site reinstatement related to the new pylon on Dun Coillich, and we start some landscaping and planting in that area this spring. We continue to see an improving biodiversity on the land.

I am standing down as Chairman today but will remain involved. I wish my successors well. 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**

4 February 2016

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 2015.

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

4 February 2016

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 2015

	Year to 30 November 2015 £	Year to 30 November 2014 £
Incoming Resources		
Members' subscriptions	460	610
Donations	5,080	600
Life memberships (note 1)	-	800
Interest	1	30
Hydroscheme rental	11,486	10,684
Wayleave	185	185
Sundry sales	-	100
John Muir Trust grant (see below)	-	905
Total incoming resources	<u>17,212</u>	<u>13,914</u>
Resources Expended		
Charitable expenditure:		
Purchase and transport of native trees	4,677	2,847
Tree planting	4,048	2,800
Fencing	-	1,256
OEF – misc equipment	145	793
Trail cams and moth trap – JMT grant	-	905
Insurance	1,009	918
Website	75	90
Deer management	66	20
Community Woodlands Association	30	-
	<u>10,050</u>	<u>9,629</u>
Management and administration		
Legal fees	637	635
Postage, admin and AGM costs	65	60
Trustee training	15	-
	<u>717</u>	<u>695</u>
Total resources expended	<u>10,767</u>	<u>10,324</u>
Surplus of income over expenditure	6,445	3,590
Total Funds at 30 November 2014	218,158	214,568
Total Funds at 30 November 2015	<u>224,603</u>	<u>218,158</u>

Highland Perthshire Communities Land Trust

Balance Sheet at 30 November 2015

	30 November 2015 £	30 November 2014 £
Fixed Assets		
Land at Dùn Coillich (note 3)	205,205	205,205
Current Assets		
Cash at Bank	19,473	12,048
Grant receivable	-	905
Current Liabilities		
Accounts payable	75	-
	224,603	218,158
Land Purchase Fund	205,205	205,205
General Fund (note 5)	17,078	10,488
OEF Fund (note 5)	2,320	2,465
Accumulated Funds	224,603	218,158

For the year ended 30 November 2015, 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 2015 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

4 February 2016

Highland Perthshire Communities Land Trust

Notes to the Accounts to 30 November 2015

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. 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 (FC) 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 a Woodland Grant Scheme (WGS). Instalments of the grants (generally two-thirds of the total) amounting to £109,762 were paid to the Trust when initial stages of planting were completed, mainly in the years 2005 - 2007. Costs already incurred not only exceed the grants paid but also any outstanding instalments of the grants. They have been funded from income to the Trust.

The grants are contingent upon the survival and growth of sufficient of the young trees. The final instalments may be withheld, or previous payments may be repayable by the Trust to the FC, if agreement is not reached. Under the WGS agreement, responsibility normally extends for ten years after the date of the grant for planted areas, and for five years after natural regeneration. The Trust was given an extension on these timings.

The Trust has insurance cover for fire damage. The Trust continues to take steps to minimise deer browsing, which is considered to be the greatest contingent risk. Work continues to improve the fencing to exclude deer so far as possible. Culling is carried out vigorously. As a result of an earlier FC inspection, the Trust has been planting replacement trees; 13,000 during Spring 2015, and 3000 more will be planted in Spring 2016. During 2015, a number of tree surveys were carried out. Their analysis is not yet complete, but they are encouraging, and will form one of the bases for discussion during 2016 with FC. The Trust continues to work with, and take advice from the FC (Conservation Branch), the Woodland Trust, the John Muir Trust, and others. 2016 is year four 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 agreement with FC 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 2015 (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	17,212	-	17,212
Expenditure	10,622	145	10,767
Surplus/(Deficit)	6,590	(145)	6,445
Balance at 30 Nov 2014	10,488	2,465	12,953
Balance at 30 Nov 2015	17,078	2,320	19,398

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