

**THE ASSOCIATION FOR THE PROTECTION
OF RURAL SCOTLAND**

**REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2020**

**Charity No. SC016139
Company No. SC154563**

**WHITELAW WELLS
Chartered Accountants**

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2020

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THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

DIRECTORS' REPORT

For the year ended 31 December 2020

The directors are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2020, which are also prepared to meet the requirements for a trustees' report and accounts for Charity Law purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The Association for the Protection of Rural Scotland (APRS) is a Scottish Charity established to improve, protect and preserve for the benefit of the public the rural scenery and the amenities of country districts, towns and villages in Scotland and generally to promote and encourage the better development of the rural environment in Scotland.

Purposes

Specifically, the objects of APRS, as set out in its governing document, are:

- To improve, protect and preserve for the benefit of the public the rural scenery and the amenities of country districts and towns and villages in Scotland and generally to promote and encourage the better development of the rural environment in Scotland;
- To stimulate and educate public opinion on foregoing matters;
- To act as a centre, either directly or through its members, for giving or obtaining advice and information on all matters affecting the amenity and general welfare of rural areas including country towns and villages;
- To undertake, support and co-ordinate work in furtherance of the above including research, education and investigation; and
- To take such other lawful action as shall be calculated to promote the aforesaid objects.

Main Activities

To achieve its objects the charity has established a system of governance and initiated a number of projects, as described below.

ACHIEVEMENTS AND PERFORMANCE

Covid-19

For APRS as for all other charities, 2020 was dominated by the Covid-19 pandemic, which required all staff to work from home from mid-March onwards. Staff were supported in doing so through ensuring appropriate IT provision and advice and through regular communication with the Director and Trustees. All documents and images were transferred to cloud storage and made accessible to all staff. All internal and external meetings were held by video conference during this period.

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We experienced some delays in securing donations from charitable trusts and reductions in the amount of those donations. However, these were more than offset by grants from the Coronavirus Business Support Fund and the Coronavirus Job Retention Scheme, so the pandemic had no significant overall effect on our financial situation. We requested a reduction in office rent from our landlords, but this was declined. We were therefore obliged to continue paying rent, service charges, broadband and phone costs for an office which we did not occupy for most of the year.

Have You Got The Bottle? Campaign

In 2017 our *Have You Got The Bottle?* campaign persuaded the Scottish Government to introduce a deposit return system (DRS) for drinks containers, to reduce litter, boost recycling rates and tackle climate change.

The final DRS regulations were passed by the Scottish Parliament in May, with the start date delayed until July 2022 and targets until 2023; we issued a press release and briefed all MSPs, welcoming progress but criticising the start date. We provided comprehensive briefing and training to Girlguiding representatives prior to their meeting with the First Minister re DRS. We organised a DRS study visit to Lithuania for Austrian and other NGOs and journalists.

Campaign Manager Jenni Hume went on maternity leave from May to December. We employed Joanna McFarlane as our new part-time Education Manager to set up and deliver a national APRS education programme. She prepared written and online education resources, including interactive online game *Return Run*, for our DRS and other projects. The *Countryside Protectors* education brochure was published in November along with the online game, an educational video and a range of other educational resources.

APRS Green Belts Alliance

The APRS Green Belts Alliance promotes the value of Scotland's 11 Green Belts and co-ordinates the activities of community-based Green Belt action groups across Scotland.

The Alliance made a detailed submission to the Call for Ideas issued by the Scottish Government (SG) for its forthcoming National Planning Framework 4 (NPF4). This was supported by 17 local groups and other organisations, informed by our detailed paper on the policy context for the possible Green Belts content of NPF4. We wrote to Scotland's Chief Planner regarding a loophole related to housing land supply calculations, which was resulting in the approval of housing development in unsustainable locations. Shortly afterwards the SG issued a consultation aimed at addressing this issue, which we strongly endorsed, resulting in positive changes to Scottish Planning Policy towards the end of the year.

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We advised enthusiastic new Aberdeenshire group Keep Potterton Green on opposing Green Belt housing allocations in the Proposed Local Development Plan (LDP). Scone and District Community Council (Perth & Kinross) and Keep Potterton Green both joined the Alliance. We wrote to all APRS Affiliated Societies in Green Belt areas inviting them to join. We advised an APRS member in East Dunbartonshire on how to oppose a speculative proposal to allocate Green Belt golf course land for development in the Proposed LDP. We advised a member of the public in the East Renfrewshire Green Belt about the status of a proposed LDP with respect to 'enabling development' for the restoration of a listed building. We responded to the Argyll & Bute Proposed LDP, supporting no release of Green Belt land around Helensburgh, and to Edinburgh's Choices for City Plan 2030, effectively a Main Issues Report for its forthcoming LDP. We researched current methodology for housing needs assessment in consultation with Planning Democracy. We published maps of each of Scotland's Green Belts on our website.

Scottish National Parks Strategy Project

Our joint project with the Scottish Campaign for National Parks (SCNP) calls for a national strategy for a network of National Parks across Scotland, including at least one coastal and marine National Park.

We published a report on the potential socio-economic impacts of a new National Park for Galloway, and issued it to shadow Ministers and to all relevant local Councillors. We continued to provide policy and technical advice and support to both local campaigns for National Parks in the Borders and in Galloway. We met Finlay Carson MSP to discuss a potential opposition business debate at Holyrood. We published a blog, *Leading The Way*, on protected areas and rural recovery, and a set of answers to Frequently Asked Questions about more National Parks in Scotland. We researched and issued a briefing note on the international campaign to protect 30% of land for nature by 2030, to which the Scottish Government is committed.

We submitted an objection to the Argyll & Bute Proposed Local Development Plan (LDP), on the grounds that the National Park proposal in its Main Issues Report had been dropped despite securing majority support from consultees. We also submitted a response to East Ayrshire Council's Main Issues Report for its forthcoming LDP, referring to the proposed Galloway National Park. We agreed a wide-ranging Communications Strategy for the project with advice from SCNP President, Robert Wight of the Scots Magazine. In July we issued a press release to mark the 20th anniversary of the National Parks (Scotland) Act 2000, with quotes from four MSPs, SCNP and APRS. This generated coverage in the Courier, Herald on Sunday, Press & Journal, Sunday Post and STV. We liaised with the Campaign for National Parks over the Glover Review of protected landscapes in England and Wales.

Town and Country Planning

We aim to encourage genuinely sustainable development in rural Scotland, including advising our members and other people on how to respond to proposals which affect their local landscapes.

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We responded to the Proposed Aberdeenshire Local Development Plan (LDP), calling for removal of Green Belt housing sites at Potterton, and to the proposed Aberdeen LDP. We submitted an objection to the proposed Space Hub Sutherland on the grounds that this is an issue for the National Planning Framework and due to adverse effects on protected areas for landscape and biodiversity. We formally requested the Scottish Government (SG) to call this application in for determination by Ministers. The SG subsequently instructed Highland Council (HC) to notify it if it intended to grant permission, which HC duly did; however, the SG cleared it back to HC which then issued approval.

The proposed Coul Links golf development in Sutherland to which APRS and many other NGOs had objected, was refused by Scottish Ministers on advice from a Reporter. Planning permission was refused for egg sheds at Hutton in the Scottish Borders, to which APRS member Hutton & Paxton Community Council had objected based on APRS advice. We submitted an objection to the proposed Rigg Hill wind farm in Clyde Muirshiel Regional Park. We advised local campaigners in Galashiels over Scottish Borders Council proposals to build a new Galashiels Academy in Scott Park and for major development in the Hollybush valley. We advised a member of the public about preventing destruction of a historic drystone dyke in Aberdeenshire.

Policy Development and Advocacy

We seek to protect and enhance Scotland's rural landscapes for future generations and to promote effective planning and landscape protection systems in Scotland, through active involvement in national policy development and advocacy.

We published manifesto proposals for the 2021 elections on Green Belts, National Parks and the circular economy, and submitted them to relevant staff in all political parties. Vice-Chair Rebecca Hughes represented APRS on the Executive Committee of the new Scotland's Landscape Alliance, which launched its landmark *Landscape and Place for Success* publication. Rebecca also represented APRS on Scottish Environment LINK's Green Recovery Group, which advocated proposals to the Scottish Government (SG) which would put the environment at the heart of Scotland's recovery from the Covid-19 pandemic. We made a detailed submission to the SG's Call for Ideas for its forthcoming National Planning Framework 4. We responded to Edinburgh Council's consultation over Access and Camping in the Pentland Hills Regional Park.

Communications and Partnership

We aim to raise awareness of the importance of Scotland's landscapes to its people and economy, through working in partnership with individuals, other charities, local authorities, government and public bodies and through publicising our work to our members and beyond.

We commenced planning for a possible 2021 conference on Scotland's protected landscapes, in partnership with the Scottish Campaign for National Parks, the John Muir Trust and The National Trust for Scotland. We redesigned and developed our website to include the new learning materials and online game. We issued our Spring *Rural Scotland* newsletter in electronic form due to the Covid-19 pandemic, but returned to posting paper copies of the Autumn newsletter. We published two website Bulletins for our members and posted regular updates on all of our campaigns and our policy and planning work on Facebook, Twitter and our website.

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For the year ended 31 December 2020

ITV Border News broadcast items on the campaigns for a Borders National Park and for a Galloway National Park. We secured extensive press coverage of our work over the year, including in the Herald, National, Press & Journal, Third Force News, Scotsman, STV, Sunday Post and Times. This covered subjects as varied as the delay to the deposit return system and calls for more ambitious targets, controversies over proposed spaceports and campaigns for more National Parks.

Fundraising and Membership

We rely on generous support from charitable trusts, private companies and our members to carry out our work.

The Susan H Guy's Charitable Trust donated £20,000 towards our Green Belts Alliance project, and substantial anonymous contributions were received towards both our Deposit Return System project and our National Parks project. We received the first instalment of a three-year core funding agreement from the Craignish Trust (£2,000 per annum) and several other donations towards unrestricted funds, including £3,500 from Mrs M H McMillan's Charitable Trust, £2,500 from the Whitley Animal Protection Trust and £1,000 from the Cruden Foundation. We received a £10,000 grant from the City of Edinburgh Council through the Coronavirus Small Business Support Fund and grants totalling £2,790 from the UK Government through the Coronavirus Job Retention Scheme. Our members and others have now contributed nearly £1,100 over several years through the *easyfundraising* initiative, which generates charitable donations from online shopping at no extra cost.

Governance and Management

APRS is governed by an Executive Committee of seven Trustees, and benefits from several dedicated volunteers and a 20-strong advisory Council.

John Foster CBE, who was APRS Vice-President from 2002 to 2018, sadly passed away in July aged 99. At our AGM, held by video conference due to the Covid-19 pandemic, we elected photographer and author Patricia Macdonald as our new President for a first three-year term. We thanked retiring Vice-President Charles Strang for his six years of service and welcomed his continuing involvement with APRS as a Member of Council. We thanked retiring Trustees Mike Gascoigne and Karol Swanson for their six years of service; they also remain on Council. Andy Dorin and John Esslemont were elected to Council and Judith Crabb and John Esslemont to the Executive Committee. Director John Mayhew posted a video on YouTube summarising the 2019 Annual Review in advance of the AGM. Due to the Covid-19 pandemic we successfully held all four Executive Committee meetings via video conference, but reluctantly decided to cancel both our Spring and Autumn Council Meetings. Early in the year we installed new fibre cable, router and network cabling in the office in order to separate our broadband provision from that of our landlords, but unfortunately made little use of this due to the office closure.

Staff

The Directors wish to express their thanks and appreciation to the staff of APRS for the work they have undertaken and the extensive achievements they have made during this very challenging year.

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For the year ended 31 December 2020

Members and Volunteers

APRS relies heavily on the generosity, financial or otherwise, of its members and other supporters and volunteers. The charity is very grateful for all the help it receives.

FINANCIAL REVIEW

The financial statements show a surplus of £61,552 (2019: deficit of £1,256) for the year, with a surplus of £4,512 (2019: £2,414) on unrestricted general funds and a surplus of £57,040 (2019: deficit of £3,670) on restricted funds.

As at the year end, unrestricted funds amounted to £44,859 (2019: £40,347) and restricted funds amounted to £128,383 (2019: £71,343), giving total funds of £173,242 (2019: £111,690).

Reserves Policy

Free reserves as at the year end, being unrestricted funds, amounted to £44,859 (2019: £40,437).

The Reserves Policy is to accumulate a level of financial reserves which ensures that APRS' core activities can continue to operate for a period of three months, in the event of unforeseen financial events that result in a reduction of income to the charity. Three months operating costs, plus reasonable costs of winding up, equates to around £55,000. The free reserves of the charity are kept under regular review.

Investment Policy

The investment powers of the charity are defined in the Memorandum of Association, section IV 2(ix) "to invest the funds of the charity not immediately required in such stocks and shares, debentures or other securities as the directors may deem appropriate". The charity currently holds no investments with all funds currently held in bank accounts.

Risk Management

The APRS Executive Committee regularly assesses the potential risks to which the charity is exposed, including reviewing a formal Risk Register prepared by the Director at least once a year. This lists the potential risks and assesses them by multiplying a rating for potential impact with one for likelihood to produce an overall risk score. Risks which score highly under this system include:

- Political change: much of the work of APRS addresses public policy issues related to Scotland's rural landscapes, so any rural or landscape policy changes introduced by the Scottish Government can have material effects on how well we can promote our objectives. The Director regularly monitors the political context for our work, seeks advice from trusted colleagues in other bodies and from expert Members of our voluntary Council and reports back to the Executive Committee.
- Limitations of voluntary Board: our successful operation depends partly upon recruiting and retaining voluntary office-bearers and charity trustees with an appropriate mix of professional skills and expertise. The Executive Committee regularly discusses succession planning for office-bearers and trustees, including consideration of a formal skills matrix, and takes positive action to ensure that we always have a sufficient number of trustees with the right mix of relevant backgrounds.

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For the year ended 31 December 2020

- Loss of members: as a membership organisation our credibility, income and activities depend to some extent on recruiting and retaining supportive members. The trustees and staff make constant efforts to recruit new members, and APRS provides a range of membership benefits to encourage membership retention, including newsletters, bulletins, meetings on relevant topics and site visits to interesting locations.

Additionally, during 2020 the Executive Committee regularly assessed the potential risks to APRS from the Covid-19 pandemic, including potential reduction in income and challenges to staff resulting from enforced working from home. Actions undertaken to mitigate these risks included:

- Taking opportunities in our advocacy work to highlight the important role which Scotland's rural landscapes could play in recovery from the pandemic
- Seeking to play an active part in joint NGO efforts to promote a green recovery
- Supporting staff working from home with appropriate IT provision and advice
- Revising our Health and Safety Policy to give more attention to risks to which staff might be exposed when working from home
- Arranging to hold the AGM and Executive Committee meetings by video conference
- Applying to relevant Scottish and UK Government schemes for financial support, including the Coronavirus Small Business Support Fund and the Coronavirus Job Retention Scheme
- Continuing to submit regular applications for unrestricted and project funding

The Executive Committee is satisfied that systems are in place to mitigate the exposure of APRS to these and other risks.

PLANS FOR FUTURE PERIODS

In 2020 agreed a comprehensive Business Strategy 2021-23 covering all aspects of the work of APRS. This sets out the principal outcomes we aspire to achieve by 2023:

- Stronger protection for Green Belts in National Planning Framework 4
- A National Parks Strategy promoted by the Scottish Government
- Scotland's DRS launched on time in 2022 and meeting its 2023 targets
- Education project launched with secure funding
- At least one further project contributing to our aims and supporting our costs
- Scotland's Landscape Alliance recognised as a leading player in national policy debates
- Rural communities better equipped to engage in local planning and landscape debates
- Greater public awareness of APRS and its activities
- More secure core funding

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

APRS was founded in 1926 as an unincorporated association that was incorporated on 28 November 1994 as a company limited by guarantee governed by its Memorandum and Articles of Association. It commenced activities on 1 January 1995. It is registered as a charity with the Office of the Scottish Charity Regulator (OSCR).

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

DIRECTORS' REPORT

For the year ended 31 December 2020

Membership

Membership is open to:

- (a) Any individual, aged 18 and over, who wishes to support the aims and objectives of the charity;
- (b) Any corporate body which supports the aims and activities of the charity;
- (c) Any individual who has been nominated for honorary membership in recognition of outstanding services contributing to the aims and objectives of the charity;
- (d) Any affiliated society which supports the aims and activities of the charity; and
- (e) Any constituent society member who wishes to support the aims and objectives of the charity.
- (f) Life members whose qualification shall be their due admission as such and the payment of such capital sum as may be determined from time to time by the members in general meeting.
- (g) Family members, aged 18 and over, who wish to support the aims and objectives of the charity;

Anyone who wishes to become a member of the charity must submit a written request. Applications for membership will go before the Board of Directors for approval. Members each agree to contribute £1 in the event of the charity winding up.

Appointment of Directors

Appointment of APRS Council and Executive Committee

As set out in the Articles of Association the Council of APRS is elected at a general meeting and from their number the Executive Committee is likewise elected at a general meeting. The Council is an advisory body while the Executive Committee is responsible as Directors of the Company for the management of APRS.

At present, those Directors listed on page 8 are members of APRS. The Directors regularly review the membership of APRS to potentially widen the pool of those eligible to serve as Directors.

Director Induction and Training

New directors are provided with a copy of the Memorandum and Articles of Association, OSCR and Companies House guidance on trustee/director responsibilities and other essential background material. If there are any areas where additional training is required, this is discussed by the Executive and an appropriate solution is identified.

Organisational Structure

APRS is governed by the Executive Committee, whose members are directors for the purposes of company law and trustees for the purpose of charity law.

The Executive Committee meets a minimum of four times a year and is responsible for the strategic direction of the charity. The Executive Committee has the power to set up sub-groups to deal with specific matters and is responsible for appointing the Association's Director and Treasurer. The President and Vice-Presidents are honorary roles with no executive responsibilities. The day to day running and administration of the charity is delegated to the Director.

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

DIRECTORS' REPORT

For the year ended 31 December 2020

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name

The Association for the Protection of Rural Scotland, also known as "APRS".

Company registration number

SC154563

Charity number

SC016139

Directors

Michael Gascoigne	(resigned 27 May 2020)
Rebecca Hughes	Vice-Chairman
Karol Swanson	(resigned 27 May 2020)
John Thomson	Chairman
Catherine Gemmell	
Duncan Campbell	
Kenneth Graham	Treasurer
Victoria Presly	
John Esslemont	(appointed 27 May 2020)
Judith Crabb	(appointed 27 May 2020)

Company Secretary

John Mayhew

Key Management Personnel

John Mayhew	Director *
Nina Sobecka	Administrator

Registered Office and Operational Address

Dolphin House
4 Hunter Square
Edinburgh, EH1 1QW

Independent Examiner

Kevin Cattanach C.A.
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh, EH3 6AT

Bankers

Clydesdale Bank plc
83 George Street
Edinburgh, EH2 3ES

* Director is a job title, not a director for Companies Act purposes

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

DIRECTORS' REPORT

For the year ended 31 December 2020

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the Directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit for that year.

In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006.

Approved by the Board of Directors on 1 April 2021 and signed on their behalf by:



John Thomson
Chairman, Trustee

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS

For the year ended 31 December 2020

I report on the accounts for the year ended 31 December 2020 as set out on pages 12 to 21.

Respective responsibilities of the Trustees and the Independent Examiner

The charity'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 (as amended). The charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and 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 the course of 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, Regulation 4 of the 2006 Accounts Regulations (as amended) and sections 381, 382 and 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)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.



Kevin Cattanaoh
Chartered Accountant
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh EH3 6AT

1 April 2021

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

**STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT**

For the year ended 31 December 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
<u>Income and endowments from:</u>					
Donations and legacies					
Donations	2	24,455	169,920	194,375	212,312
Subscription income		7,649	-	7,649	7,133
Charitable activities					
Fee income		1,700	-	1,700	1,600
Investments					
Bank interest		100	-	100	494
		-----	-----	-----	-----
Total income		33,904	169,920	203,824	221,539
		-----	-----	-----	-----
<u>Expenditure on:</u>					
Charitable activities					
	4	29,392	112,880	142,272	222,795
		-----	-----	-----	-----
Total expenditure		29,392	112,880	142,272	222,795
		-----	-----	-----	-----
Net income/(expenditure) and movement in funds for the year	3	4,512	57,040	61,552	(1,256)
Total funds at 1 January 2020	8	40,347	71,343	111,690	112,946
		-----	-----	-----	-----
Total funds at 31 December 2020	8	44,859	128,383	173,242	111,690
		=====	=====	=====	=====

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 14 to 21 form part of the financial statements.

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

BALANCE SHEET – SC154563

As at 31 December 2020

	Note	2020 £	2020 £	2019 £
CURRENT ASSETS				
Debtors	6	30,929		3,230
Cash in hand and at bank		144,382		113,490
		_____		_____
		175,311		116,720
CURRENT LIABILITIES				
Creditors: Amounts falling due within one year	7	(2,069)		(5,030)
		_____		_____
NET CURRENT ASSETS			173,242	111,690
			_____	_____
NET ASSETS	9		173,242	111,690
			=====	=====
FUNDS				
	8			
Restricted			128,383	71,343
Unrestricted – General Fund			44,859	40,347
			_____	_____
			173,242	111,690
			=====	=====

The directors are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act. The directors acknowledge their responsibilities for:

- a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for each financial year in accordance with the requirement of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the members of the board on 1 April 2021 and signed on their behalf by:



John Thomson
Chairman, Trustee

The notes on pages 14 to 21 form part of these financial statements.

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

NOTES TO THE FINANCIAL STATEMENT

For the year ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and are in accordance with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

The charity has in place funding which will enable it to continue until at least 31 December 2021 but is reliant on successful funding applications in order to continue beyond that date. The directors have reasonable expectation that new funding will be obtained and have therefore continued to prepare the financial statements on a going concern basis. The directors' going concern assessment includes the expected impact of Covid-19 to the charity for a period of at least 12 months from the date of signing of these financial statements.

Income

All income is included in the Statement of Financial Activities when the charity has entitlement, there is probability of receipt and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations are included in full in the Statement of Financial Activities when the charity becomes unconditionally entitled to the income.
- Income from charitable activities is received by the way of grants. Where entitlement is not conditional on the delivery of a specific performance by the charity, grants are recognised when the charity becomes unconditionally entitled to the income. Where related to performance and specific deliverables, grants are accounted for as the charity earns the right to consideration by its performance.
- Investment income is included when receivable.
- The value of services provided by volunteers has not been included in these accounts.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation. The charity is not registered for VAT and, accordingly, costs are shown gross of irrecoverable VAT. All costs are allocated directly to one of the functional cost categories on the Statement of Financial Activities.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities, including governance costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

NOTES TO THE FINANCIAL STATEMENT

For the year ended 31 December 2020

1. ACCOUNTING POLICIES (continued)

Financial instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. They are classified as “basic” in accordance with FRS102 s11 and are accounted for at the settlement amount due which equates to the cost. Financial assets comprise cash and other debtors. Financial liabilities comprise other creditors.

Pension costs

The charity contributes to the individual personal pensions of its employees. The annual contributions are charged to the Statement of Financial Activities.

Operating leases

Rentals applicable to operating leases, where substantially all of the benefits and risk of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight line-basis over the life of the lease.

Funds

Unrestricted funds are grants and other incoming resources generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund together with a fair allocation of management and support costs.

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

NOTES TO THE FINANCIAL STATEMENT

For the year ended 31 December 2020

2. INCOME FROM DONATIONS AND GRANTS

			2020	2019
<u>Grants and donations</u>	Unrestricted	Restricted	Total	Total
<i>National Parks Project</i>	£	£	£	£
Anonymous charitable trust donations	-	10,000	10,000	10,000
Other < £1,000	-	250	250	500
<i>Deposit Return System Project</i>				
Corporate donations	-	139,650	139,650	164,850
Esmee Fairbairn Foundation	-	-	-	13,200
Other < £1,000	-	20	20	400
<i>Green Belts Project</i>				
Martin Wills Wildlife Maintenance Trust	-	-	-	1,000
The Susan H Guy's Charitable Trust	-	20,000	20,000	-
<i>Core</i>				
Whitley Animal Protection Trust	2,500	-	2,500	5,000
Mrs M H McMillan's Charitable Trust	3,500	-	3,500	4,500
The Sylvia Aitken Charitable Trust	-	-	-	1,500
The Craignish Trust	2,000	-	2,000	2,000
HMRC Job Retention Scheme Grant	2,790	-	2,790	-
CEC – Corona Virus Business Support	10,000	-	10,000	-
The Susan H Guy's Charitable Trust	-	-	-	5,000
Other < £1,000	3,665	-	3,665	4,362
	24,455	169,920	194,375	212,312
	24,455	169,920	194,375	212,312

Included above is restricted income amounting to £169,920 (2019:£189,950). All other income was unrestricted in both the current and the previous year.

3. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2020	2019
This is stated after charging:	£	£
Independent Examiner's fee	1,620	1,680
Independent Examiner's fee – other: payroll	816	786
Operating lease rentals: Land and building	5,062	5,604
	1,620	1,680
	1,620	1,680

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

NOTES TO THE FINANCIAL STATEMENT

For the year ended 31 December 2020

4. EXPENDITURE

	Project Costs £	Other Costs £	2020 Total £	2019 Total £
<u>Charitable activities:</u>				
Staff salaries (note 5)	54,917	15,923	70,840	83,088
Rent, insurance and council tax	3,217	3,886	7,103	5,146
Heat, light, telephone and office	6,997	4,828	11,825	7,570
Postage and stationery	-	561	561	716
Publications	1,932	616	2,548	2,132
Subscriptions and donations	1,279	-	1,279	1,067
Travel and subsistence	1,031	92	1,123	7,506
Consultancy	43,109	1,505	44,614	105,941
Events	398	-	398	7,029
Meeting expenses	-	361	361	920
<u>Governance costs:</u>				
Independent examination fees	-	1,620	1,620	1,680
	-----	-----	-----	-----
Total expenditure	112,880	29,392	142,272	222,795
	=====	=====	=====	=====

Included above is restricted expenditure amounting to £112,880 (2019: £193,620). All other expenditure was unrestricted in both the current and previous years.

5. STAFF COSTS AND DIRECTORS' REMUNERATION

	2020 £	2019 £
Salaries and wages	65,604	76,051
Pension contributions	3,071	3,115
Social security costs	2,165	3,922
	-----	-----
	70,840	83,088
	=====	=====

The average total number of employees during the period, calculated on a head count basis, was as follows:

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

NOTES TO THE FINANCIAL STATEMENT

For the year ended 31 December 2020

5. STAFF COSTS AND DIRECTORS' REMUNERATION (continued)

	2020	2019
	No.	No.
Director	1	1
Administrator	1	1
Project officers	1	1
	<hr/>	<hr/>
	3	3
	<hr/> <hr/>	<hr/> <hr/>

No employee received emoluments of £60,000 or more in either the current or previous year. Key management personnel received total remuneration of £50,810 (2019: £47,066) during the year.

No directors were reimbursed for travel or other expenses related to their role as director (2019: nil). The charity paid £173 (2019: £144) for the purchase of indemnity insurance to protect the charity from loss arising from the neglect or default of its Trustees.

6. DEBTORS

	2020	2019
	£	£
Grants receivable	23,750	-
Other debtors	5,125	1,130
Prepayments	2,054	2,100
	<hr/>	<hr/>
	30,929	3,230
	<hr/> <hr/>	<hr/> <hr/>

7. CREDITORS: Amounts falling due within one year

	2020	2019
	£	£
Accruals and other creditors	2,069	5,030
	<hr/>	<hr/>
	2,069	5,030
	<hr/> <hr/>	<hr/> <hr/>

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

NOTES TO THE FINANCIAL STATEMENT

For the year ended 31 December 2020

8. MOVEMENTS IN FUNDS

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
Restricted funds				
National Parks Project	3,914	10,250	(9,245)	4,919
Deposit Return System Project	66,275	139,670	(99,255)	106,690
Green Belts Project	1,154	20,000	(4,380)	16,774
	<hr/>	<hr/>	<hr/>	<hr/>
	71,343	169,920	(112,880)	128,383
Unrestricted funds				
General fund	40,347	33,904	(29,392)	44,859
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	111,690	203,824	(142,272)	173,242
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The National Parks Project fund represents funding received to support a joint project with the Scottish Campaign for National Parks (SCNP) aimed at campaigning for more National Parks in Scotland.

The Deposit Return System Project fund represents funding received to support a project aimed at campaigning for a deposit return system for all drinks containers in Scotland.

The Green Belts Project fund represents funding received to advocate the importance of Green Belts at a national level and to support local groups across Scotland in their efforts to protect their local landscapes.

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

NOTES TO THE FINANCIAL STATEMENT

For the year ended 31 December 2020

8. MOVEMENTS IN FUNDS (continued)

	At 1 January 2019 £	Income £	Expenditure £	At 31 December 2019 £
Restricted funds				
National Parks Project	3,750	10,500	(10,336)	3,914
Deposit Return System Project	66,263	178,450	(178,438)	66,275
Green Belts Project	5,000	1,000	(4,846)	1,154
	<u>75,013</u>	<u>189,950</u>	<u>(193,620)</u>	<u>71,343</u>
Unrestricted funds				
General fund	37,933	31,589	(29,175)	40,347
	<u>37,933</u>	<u>31,589</u>	<u>(29,175)</u>	<u>40,347</u>
Total funds	<u>112,946</u>	<u>221,539</u>	<u>(222,795)</u>	<u>111,690</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
As at 31 December 2020			
Net current assets	44,859	128,383	173,242
	<u>44,859</u>	<u>128,383</u>	<u>173,242</u>
As at 31 December 2019			
Net current assets	40,347	71,343	111,690
	<u>40,347</u>	<u>71,343</u>	<u>111,690</u>

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

NOTES TO THE FINANCIAL STATEMENT

For the year ended 31 December 2020

10. RELATED PARTY TRANSACTIONS

There are no related party transactions that require disclosure.

11. TAXATION

APRS is a charity and is recognised as such by the Inland Revenue for taxation purposes. As a result, there is no liability to taxation on any of its charitable income.

12. COMPANY LIMITED BY GUARANTEE

The members have each agreed to contribute £1 in the event of the company being wound up. The number of members listed at 31 December 2020 was 409 (2019: 411).

13. OPERATING LEASE COMMITMENTS

At the year end the charitable company had total commitments under operating leases as set out below:

	2020	2019
	£	£
Licence to occupy land and buildings		
Within 1 year	5,062	5,062
2-5 years	13,498	18,560
	<hr/>	<hr/>
	18,560	23,622
	<hr/> <hr/>	<hr/> <hr/>