

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

**REPORT AND FINANCIAL STATEMENTS  
For the year ended 31 December 2021**

**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 2021**

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# THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

## DIRECTORS' REPORT

For the year ended 31 December 2021

The directors are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2021, 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, 2021 continued to be dominated by the Covid-19 pandemic.

All staff continued to work predominantly from home throughout the year, and were supported in doing so through appropriate IT provision and advice and regular communication with the Director and Trustees. All documents and images were successfully accessed via cloud storage and all internal and external meetings held by video conference. We experienced no significant delay in securing donations from charitable trusts or reductions in the amount of those donations, and our membership income held up. The pandemic therefore had no significant overall effect on our financial situation.

## THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

### DIRECTORS' REPORT

For the year ended 31 December 2021

We were however obliged to continue for a further year paying rent, service charges, broadband and phone costs for an office which we did not occupy.

#### 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.

In August 2021 we finally won our 11-year campaign for more National Parks, when we welcomed the Scottish Government's new commitment to "designate at least one new National Park by the end of this session", meaning by 2026. The announcement formed part of the Shared Policy Programme published by the Scottish Government and the Scottish Green Party under their co-operation agreement. This is the second major campaign win for APRS in four years, following the Scottish Government's 2017 commitment to a deposit return system for drinks containers. We'd like to thank everyone who helped us to win this campaign, particularly Ramblers Scotland, the National Trust for Scotland, the Campaign for a Scottish Borders National Park and the Galloway National Park Association.

APRS and our partners the Scottish Campaign for National Parks will remain closely involved in the forthcoming process of assessment and consultation over the locations, boundaries, powers and functions of the new National Parks. We will continue to stress the need for an overall national strategy and to emphasise that the commitment is to "at least" one new National Park. Although we still consider that up to seven areas could meet the criteria for more National Parks, the proven levels of local community demand in the Borders and Galloway mean that these two places are clearly the front runners.

#### 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 membership of the Alliance continued to grow under the leadership of Alliance Manager Nikki Sinclair, partly in response to approaches from new local groups in Bridge of Allan, Carmunnock and Dunfermline. Towards the end of the year we were pleased to see stronger protection proposed for Green Belts in the draft National Planning Framework 4 (NPF4) and encouraged Alliance members to support this. We wrote to new Planning Minister Tom Arthur MSP, successfully urging him to call in a Green Belt housing application in Kilmacollm, Inverclyde. We issued several comprehensive updates to Alliance members, including briefing notes on changes to Scottish Planning Policy and on how to respond to the draft NPF4. We prepared clear maps of each of Scotland's Green Belts and published them on our website.

We submitted objections to the large 'EuroPark' Green Belt development in North Lanarkshire and to a housing development in the Edinburgh Green Belt near Gilmerton. We submitted representations on draft Local Development Plans (LDPs) for Edinburgh and Inverclyde and updated our table of LDP status for Green Belt areas. We advised a member of the public in Renfrewshire regarding opposing a

## THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

### DIRECTORS' REPORT

For the year ended 31 December 2021

proposed cattery on Green Belt land; the application was refused by Renfrewshire Council but later allowed on appeal. We responded to an APRS member's enquiry about Green Belt land use change from tenant farming to forestry, and advised a member of public in East Dunbartonshire regarding a planning application for two large holiday chalets in the Green Belt.

#### 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.

We spent most of the year urging the Scottish Government to start DRS as planned in July 2022, in the face of calls for delay from some parts of the drinks and retail industries. This included writing to new Cabinet Secretary Michael Matheson, delivering a 'one year to go' stunt outside the Scottish Parliament, drafting a Parliamentary Motion and briefing all MSPs on why they should ensure adherence to the original timetable. We also held an initial meeting with the Chief Executive of Circularity Scotland, the new DRS system administrator, and produced an up-to-date Scotland's Got The Bottle briefing. However in December 2021 the Scottish Government finally announced yet another delay until August 2023; we issued a press release in response expressing our dismay at this highly unwelcome news.

We launched our new DRS learning resources on our website and social media, including our Countryside Protectors brochure, Return Run online game and education video on YouTube. We successfully trialled these resources at public engagement stalls in Edinburgh and Fife, promoted them to schools and partner organisations and set up DRS education partnerships with John Muir Trust, Rotary and RSPB Scotland. We continued pressing the Scottish Government to carry out a national litter survey before and after the introduction of DRS, and developed an online survey regarding access to DRS for people with disabilities along with Professor Sang of Heriot-Watt University. Campaign Manager Jenni Hume left APRS after four years leading the successful campaign to take up a new post at ReLoop; we would like to thank Jenni for all her enthusiasm and hard work on behalf of APRS. Education Manager Joanna McFarlane's contract has since been extended until the end of 2022.

#### 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.

We developed proposals for a webinar on climate, communities and planning, led by APRS Trustees and staff and including a guest speaker from the recently-formed Environmental Rights Centre for Scotland. The webinar took place in January 2022, when we also launched our revised and redesigned Advice Note on The Planning System. We worked closely with Planning Democracy, including advising them on how to respond to proposed speculative housing development in Dunbar and providing a quote to investigative journalism website The Ferret. We advised an APRS member in Midlothian regarding monitoring the construction of an approved housing development, particularly related to tree protection.

## THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

### DIRECTORS' REPORT

For the year ended 31 December 2021

We experienced a marked increase during 2021 in planning-related enquiries from members of the public. We responded with detailed advice about a wide range of proposed developments, including housing, flood protection works, quarries, solar farms, wind farms, a cemetery, distillery expansion, equestrian development, mining, roadbuilding and spaceports. These requests for advice came from right across rural Scotland, from the Borders and Galloway in the south to Shetland and Sutherland in the north and from Ayrshire and Dunbartonshire in the west to Angus and Fife in the east.

#### 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.

Ahead of the May 2021 Scottish Parliament elections we lobbied all political parties to adopt our proposals on Green Belts, National Parks and the circular economy in their election manifestos. We then prepared a summary of party manifesto extracts on these subjects and published it on our website and social media: five parties published proposals on circular economy, four on National Parks and three on Green Belts. Immediately before the COP26 climate conference in Glasgow we issued a Parliamentary Briefing on Climate and Landscape and signed Scotland's Climate Assembly Civic Charter. We submitted responses to the Scottish Government's Position Statement on National Planning Framework 4 and to its consultations on Local Place Plans Regulations and on Single Use Plastics. We responded to Edinburgh Council's consultation regarding proposed changes to the Pentland Hills Regional Park concerning parking, toilet provision and campsites.

We took part in Scottish Environment LINK's workshop on Scotland's response to the international initiative to protect 30% of land for nature by 2030 and signed up to its subsequent briefing on that topic. We also signed up to LINK responses to the Continuity Bill and Land Use Strategy and to its briefings for new MSPs on planning and the circular economy. John Mayhew and Nikki Sinclair represented APRS on LINK's Planning Group and contributed to its work on the draft National Planning Framework 4. Neville Makan from NatureScot briefed LINK's Landscape Group on its Landscape Monitoring Programme. Rebecca Hughes and John Thomson continued to represent APRS on Scotland's Landscape Alliance and contributed to its Policy Debate in October.

#### 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 carried out significant enhancements to our website, including revising the homepage, Support Us page and Planning Resources section and adding new Learning pages with resources, online game and educators' booklet. We ran social media campaigns on educational resources, online membership and donations, Green Belts Alliance members' campaigns, National Parks and NPF4, gradually increasing our followers to more than 750 on Facebook and 1000 on Twitter. Promoting our Green Belt Maps on Facebook led to the largest increase so far in our number of followers. Our Facebook competition to win a Sir David Attenborough book by writing about a favourite Scottish landscape generated 1,800 views and 17 entries. Our press release calling for no further delay to the DRS start date was covered

## THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

### DIRECTORS' REPORT

For the year ended 31 December 2021

by the BBC, The Herald and the Press and Journal. We published two issues of our Rural Scotland members' newsletter and two website Bulletins for our members.

#### Fundraising and Membership

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

We were delighted to receive our first grant of £20,000 from the People's Postcode Trust towards unrestricted funds. Substantial anonymous contributions were received towards both our Deposit Return System and National Parks projects. We received the second 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 £2,000 from the Sylvia Aitken Charitable Trust. Our members and others have now contributed nearly £1,200 over several years through the easyfundraising initiative, which generates charitable donations from online shopping at no extra cost. We developed and launched a new online membership system, involving lengthy and extensive planning and liaison with web designers, direct debit service providers and banks. This has made it more accessible for supporters to donate to APRS and for us to share this option across online channels.

#### Governance and Management

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

The AGM was held by video conference for a second year due to the Covid-19 pandemic. The AGM approved amended Articles of Association to allow online meetings and to transfer the responsibility for setting membership subscriptions from General Meetings to the Executive Committee. Walter Simpson was re-elected for a second three-year term as Vice-President, and Duncan Campbell and Catherine Gemmell were each re-elected for a second three-year term as Members of the Executive Committee.

We finalised our three-year Business Strategy and the Executive Committee approved our new Safeguarding Policy. We successfully held all four Executive Committee meetings via video conference, but reluctantly felt unable to hold any Council Meetings for a second year. We joined the Cyclescheme employee benefit bike scheme. Sadly two recent former Trustees, Mike Gascoigne and Karol Swanson, passed away during the year.

#### 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.

# THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

## DIRECTORS' REPORT

For the year ended 31 December 2021

### FINANCIAL REVIEW

The financial statements show a surplus of £73,264 (2020: £61,552) for the year, with a net surplus of £6,800 (2020:£4,512) on unrestricted general funds and a net surplus of £66,464 (2020: £57,040) on restricted funds after transfers.

As at the year end, unrestricted funds amounted to £51,659 (2020: £44,859) and restricted funds amounted to £194,847 (2020: £128,383), giving total funds of £246,506 (2020: £173,242).

### Reserves Policy

Free reserves as at the year end, being unrestricted funds, amounted to £ 51,659 (2020: £44,859).

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.

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

### **DIRECTORS' REPORT**

**For the year ended 31 December 2021**

- 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 2021 the Executive Committee continued its regular assessment of 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
- Amending our Memorandum and Articles to allow General, Council and Executive Committee Meetings to be held by video conferencing or other electronic means
- Arranging to hold the AGM and Executive Committee meetings by video conference
- 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 we 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, including:

- 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 2023 and meeting its initial targets
- 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 2021

### 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 2021

### 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**

John Thomson	Chairman
Rebecca Simpson	Vice-Chairman
Kenneth Graham	Treasurer
Catherine Gemmell	
Duncan Campbell	
Victoria Presly	
John Esslemont	
Judith Crabb	

**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 2021

### 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 10 March 2022 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 2021**

I report on the accounts for the year ended 31 December 2021 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 Cattanach  
Chartered Accountant  
Whitelaw Wells  
Chartered Accountants  
9 Ainslie Place  
Edinburgh EH3 6AT

10 March 2022

**THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT**

**For the year ended 31 December 2021**

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b><u>Income and endowments from:</u></b>					
<b>Donations and legacies</b>					
Donations	2	33,633	170,301	203,934	194,375
Subscription income		8,178	-	8,178	7,649
<b>Charitable activities</b>					
Fee income		1,800	-	1,800	1,700
<b>Investments</b>					
Bank interest		141	-	141	100
		-----	-----	-----	-----
<b>Total income</b>		43,752	170,301	214,053	203,824
		-----	-----	-----	-----
<b><u>Expenditure on:</u></b>					
<b>Charitable activities</b>					
	4	39,952	100,837	140,789	142,272
		-----	-----	-----	-----
<b>Total expenditure</b>		39,952	100,837	140,789	142,272
		-----	-----	-----	-----
<b>Net income for the year</b>	3	3,800	69,464	73,264	61,552
Transfer		3,000	(3,000)	-	-
		-----	-----	-----	-----
Net movement in Funds		6,800	66,464	73,264	61,552
Total funds at 1 January 2021	8	44,859	128,383	173,242	111,690
		-----	-----	-----	-----
<b>Total funds at 31 December 2021</b>	8	51,659	194,847	246,506	173,242
		=====	=====	=====	=====

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 2021

	Note	2021 £	2021 £	2020 £
<b>CURRENT ASSETS</b>				
Debtors	6	25,431		30,929
Cash in hand and at bank		226,284		144,382
		251,715		175,311
<b>CURRENT LIABILITIES</b>				
Creditors: Amounts falling due within one year	7	(5,209)		(2,069)
<b>NET CURRENT ASSETS</b>			246,506	173,242
<b>NET ASSETS</b>	9		246,506	173,242
<b>FUNDS</b>				
Restricted	8		194,847	128,383
Unrestricted – General Fund			51,659	44,859
			246,506	173,242

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:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- 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 10 March 2022 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 2021

### 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 2022 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 2021

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 2021

2. INCOME FROM DONATIONS AND GRANTS

			2021	2020
<u>Grants and donations</u>	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b><i>National Parks Project</i></b>				
Anonymous charitable trust donations	-	30,000	30,000	10,000
Other < £1,000	-	301	301	250
<b><i>Deposit Return System Project</i></b>				
Corporate donations	-	140,000	140,000	139,650
Other < £1,000	-	-	-	20
<b><i>Green Belts Project</i></b>				
The Susan H Guy's Charitable Trust	-	-	-	20,000
<b><i>Core</i></b>				
Whitley Animal Protection Trust	2,500	-	2,500	2,500
Mrs M H McMillan's Charitable Trust	3,500	-	3,500	3,500
Sylvia Aitken Charitable Trust	2,000	-	2,000	-
The Craignish Trust	2,000	-	2,000	2,000
HMRC Job Retention Scheme Grant	-	-	-	2,790
CEC – Corona Virus Business Support	-	-	-	10,000
People's Postcode Trust	20,000	-	20,000	-
Other < £1,000	3,633	-	3,633	3,665
	<hr/>	<hr/>	<hr/>	<hr/>
	33,633	170,301	203,934	194,375
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Included above is restricted income amounting to £170,301 (2020:£169,920). All other income was unrestricted in both the current and the previous year.

3. NET INCOME FOR THE YEAR

	2021	2020
<b>This is stated after charging:</b>	£	£
Independent Examiner's fee	1,680	1,620
Independent Examiner's fee – other: payroll	103	816
Operating lease rentals: Land and building	5,062	5,062
	<hr/>	<hr/>

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

NOTES TO THE FINANCIAL STATEMENT

For the year ended 31 December 2021

4. EXPENDITURE

	Project Costs £	Other Costs £	2021 Total £	2020 Total £
<u>Charitable activities:</u>				
Staff salaries (note 5)	51,797	22,636	74,433	70,840
Rent, insurance and council tax	1,892	4,501	6,393	7,103
Heat, light, telephone and office	6,651	3,557	10,208	11,825
Postage and stationery	85	321	406	561
Publications	-	1,770	1,770	2,548
Subscriptions and donations	680	680	1,360	1,279
Travel and subsistence	-	103	103	1,123
Consultancy	39,148	4,614	43,762	44,614
Events	584	90	674	398
Meeting expenses	-	-	-	361
<u>Governance costs:</u>				
Independent examination fees	-	1,680	1,680	1,620
	_____	_____	_____	_____
<b>Total expenditure</b>	<b>100,837</b>	<b>39,952</b>	<b>140,789</b>	<b>142,272</b>
	=====	=====	=====	=====

Included above is restricted expenditure amounting to £100,837 (2020: £112,880). All other expenditure was unrestricted in both the current and previous years.

5. STAFF COSTS AND DIRECTORS' REMUNERATION

	2021 £	2020 £
Salaries and wages	70,046	65,604
Pension contributions	3,092	3,071
Social security costs	1,295	2,165
	_____	_____
	74,433	70,840
	=====	=====

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 2021**

<b>5. STAFF COSTS AND DIRECTORS' REMUNERATION (continued)</b>	<b>2021</b>	<b>2020</b>
	<b>No.</b>	<b>No.</b>
Director	1	1
Administrator	1	1
Project officers	2	1
	<hr/>	<hr/>
	4	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 £47,375 (2020: £50,810) during the year.

No directors were reimbursed for travel or other expenses related to their role as director (2020: nil). The charity paid £259 (2020: £173) for the purchase of indemnity insurance to protect the charity from loss arising from the neglect or default of its Trustees.

<b>6. DEBTORS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Grants receivable	22,000	23,750
Other debtors	1,502	5,125
Prepayments	1,929	2,054
	<hr/>	<hr/>
	25,431	30,929
	<hr/> <hr/>	<hr/> <hr/>

<b>7. CREDITORS: Amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals and other creditors	5,209	2,069
	<hr/>	<hr/>
	5,209	2,069
	<hr/> <hr/>	<hr/> <hr/>

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

NOTES TO THE FINANCIAL STATEMENT

For the year ended 31 December 2021

8. MOVEMENTS IN FUNDS

	At 1 January 2021	Income £	Expenditure £	Transfer £	At 31 December 2021 £
<b>Restricted funds</b>					
National Parks Project	4,919	30,301	(5,570)	-	29,650
Deposit Return System Project	106,690	140,000	(88,352)	-	158,338
Green Belts Project	16,774	-	(6,915)	(3,000)	6,859
	<u>128,383</u>	<u>170,301</u>	<u>(100,837)</u>	<u>(3,000)</u>	<u>194,847</u>
<b>Unrestricted funds</b>					
General fund	44,859	43,752	(39,952)	3,000	51,659
	<u>173,242</u>	<u>214,053</u>	<u>(140,789)</u>	<u>-</u>	<u>246,506</u>

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 transfer in the year represents funding received in the previous year to cover overhead costs.

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

NOTES TO THE FINANCIAL STATEMENT

For the year ended 31 December 2021

8. MOVEMENTS IN FUNDS (continued)

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
<b>Restricted funds</b>				
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
<b>Unrestricted funds</b>				
General fund	40,347	33,904	(29,392)	44,859
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	111,690	203,824	(142,272)	173,242
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>As at 31 December 2021</b>			
Net current assets	51,659	194,847	246,506
	<hr/>	<hr/>	<hr/>
	51,659	194,847	246,506
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>As at 31 December 2020</b>			
Net current assets	44,859	128,383	173,242
	<hr/>	<hr/>	<hr/>
	44,859	128,383	173,242
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

**NOTES TO THE FINANCIAL STATEMENT**

**For the year ended 31 December 2021**

**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 2021 was 394 (2020: 409).

**13. OPERATING LEASE COMMITMENTS**

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Licence to occupy land and buildings		
Within 1 year	5,062	5,062
2-5 years	8,436	13,498
	<hr/>	<hr/>
	13,498	18,560
	<hr/> <hr/>	<hr/> <hr/>