

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

**REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2022**

**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 2022

CONTENTS PAGE	PAGE
Directors' Report	1
Independent Examiner's Report	11
Statement of Financial Activities incorporating the Income and Expenditure Account	12
Balance Sheet	13
Notes to the Financial Statements	14

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

DIRECTORS' REPORT

For the year ended 31 December 2022

The directors are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2022, 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

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 began the 12th year of our joint campaign by issuing "New National Parks for Scotland - Next Steps" in January, calling for the process of designating one or more new National Parks to get

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

DIRECTORS' REPORT

For the year ended 31 December 2022

underway and make good on the Scottish Government's pledge to do so by May 2026. In February, John Mayhew handed over the role of Strategy Project Manager to Nikki Sinclair.

We contributed to the initial consultation on new National Parks in May and provided a Parliamentary briefing for a debate in the Scottish Parliament. Several MSPs quoted our briefing and others praised the work of local campaigners in both Galloway and the Borders as well as APRS and SCNP in promoting the benefits that new National Parks would bring.

We held an in-person strategy workshop in July and took part in five NP Stakeholder Advisory Group meetings organised by NatureScot. We submitted a detailed response to the online NatureScot consultation in November and have continued to keep in contact with colleagues at NatureScot, Scottish Government and other supportive NGOs including fellow members of Scottish Environment LINK.

In 2023, APRS and our partners will remain closely involved in the expected consultations on the forthcoming selection and evaluation process and on any changes to National Parks legislation that the Scottish Government considers necessary. The start of the nominations process for areas suitable for National Park status should be launched in the Autumn.

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 work of the APRS Alliance has continued to focus on ensuring that the new Scottish planning policy in the National Planning Framework 4 (NPF4) contains appropriate protection for designated Green Belts and on promoting the broad benefits of retaining these areas as open countryside. We submitted written consultation responses to Government and Scottish Parliament (SP) inquiries on the draft NPF4 and presented evidence, in collaboration with LINK, to SP Committees on the revised draft. Staff also met with the Planning Minister and the Scottish Government planning team. We are pleased that recognition of the effectiveness of Green Belts in directing new development to appropriate sites, a stronger focus on Brownfield development, greater emphasis on climate and nature and a new approach to making decisions about locations for new housing development are all included in the final version of NPF4.

We continued to help groups that approached APRS with enquiries about their local Green Belt, usually offering advice and information and occasionally submitting objections to planning proposals. Casework included helping communities in West Lothian, North Lanarkshire, Stirling, Edinburgh, Aberdeen and Aberdeenshire. There have been some dismaying decisions affecting Green Belt by local authorities or Scottish Government during 2022, including several where developers exploited the interpretation of housing land shortfalls that Scottish Government unsuccessfully attempted to amend in 2020. After several regrettable delays, the introduction of NPF4 in February 2023 means the policy context of decisions thereafter will be markedly different.

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

DIRECTORS' REPORT

For the year ended 31 December 2022

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.

Deposit return is set to be launched on the 16th of August 2023. However, the scheme is still under considerable pressure as industry pushes for yet another delay. This really built up in the latter few months of the year, and we have since spent most of our time campaigning to ensure deposit return begins on time and is not watered down.

We issued a briefing to MSPs on the fees of other European deposit return schemes and contacted individual politicians to discuss this. We were delighted when, at the end of the year, a reduction in these fees of up to 40% was announced. This year we had articles published in national newspapers, local press, magazines and trade press. We have also been working on increasing the content we put out on social media, as well as doing public engagement work at events including Edinburgh Zoo and the Royal Highland Show. Throughout the year we also met with a variety of stakeholders, from drinks producers to the Minister for Green Skills, Circular Economy, and Biodiversity. In September Sarah Doherty, joined the APRS team and our Education and Public Engagement Manager, Joanna McFarlane, continues to highlight this vital scheme to communities around Scotland.

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.

APRS held a successful Climate, Planning and Communities webinar early in the year with 45 attendees led by APRS Trustees and staff and including a guest speaker from the recently-formed Environmental Rights Centre for Scotland. Responding to the draft NPF4 consultation formed much of our planning focus over the year and we were delighted to see that the final draft contained a number of the measures APRS campaigned for to better protect Green Belts and the wider environment. This has subsequently been approved by the Scottish Parliament and adopted by the Scottish Government as of 13 February 2023. We also responded to the Scottish Government consultation on new Regulations and Guidance for local development plans and are expecting the final guidance to be published in early 2023. we continue to participate in the Scottish Environment Link planning group and contribute to relevant consultations and discussions of cases.

With the help of one of our long-standing Trustees, APRS also submitted a detailed response to Proposed Edinburgh City Plan 2030 (Local Development Plan) As always we had numerous planning-related enquiries from members of the public and responded with detailed advice about a wide range of proposed developments, including housing, solar farms, wind farms, field re-engineering operations, a proposed distillery and forestry proposals. These requests for advice came from right across rural Scotland, from the Borders and Galloway in the south to Skye and Aberdeenshire in the north and from Ayrshire and West Lothian to Angus and Perth and Kinross further east.

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

DIRECTORS' REPORT

For the year ended 31 December 2022

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.

This year a number of our long-running campaigns bore fruit. The National Planning Framework 4 (NPF4) was finalised and contained several the measures APRS campaigned for to better protect Green Belts. This came after a lot of campaigning as APRS and alongside LINK and the NGOs, including a detailed response to the NPF4 consultation, publishing guidance for APRS members on how to respond and holding meetings with key decision-makers.

Our work on a National Parks Strategy moved forward with us responding to the consultation and regularly meeting with civil servants and NatureScot.

The work on deposit return reached a milestone with a year to go for the (delayed) scheme in August, but we couldn't sit on our laurels as we were defending against calls for a delay led by industry.

We participated in Scotland's Landscape Alliance and LINK's Planning and Landscape groups supporting LINK letters, responses and reviews on circular economy bill, incineration review, agriculture campaign, NPF4, 30x30, among others.

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.

More people know who APRS are! We have succeeded in raising awareness of APRS and our work to the public and to school children across Scotland through increased social media, press, radio and TV coverage and our Countryside Protectors education programme. We continue to build public engagement and education partnerships e.g. Fife STEM Festival, Scouts Scotland, RSPB Wild Challenge, John Muir Award, Marine Conservation Society Source to Sea and Paws for Plastic. We attended the Royal Highland Show for the first time in our history, engaging with 100's of visitors who were excited by our deposit return campaign. We launched our deposit return litter survey in partnership with MCS Source to Sea to gather data pre and post deposit return. This gives an opportunity to build our volunteer capacity for gathering headline data for campaign communications and writing to MSPs. We published two issues of our Rural Scotland members' newsletter and two e-Bulletins for our members.

APRS sent regular news and updates to Alliance members and produced a new leaflet promoting the Alliance for distribution at events and contributed an article on Green Belts to a LINK publication.

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

DIRECTORS' REPORT

For the year ended 31 December 2022

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 £10,000 from the National Lottery Community Fund Awards for All for our Green Belts Alliance work and our first donation of £5,000 from the Tay Charitable Trust to core funds. Substantial anonymous contributions were received towards both our Deposit Return System and National Parks projects. We received the third instalment of a three-year core funding agreement from the Craignish Trust (£2,000 per annum) and several other donations towards unrestricted funds, including £2,500 from the Whitley Animal Protection Trust, £3,500 from the Sylvia Aitken Charitable Trust and £1,000 from both the Cruden Foundation and Gunter Trust. Our members and others have now contributed nearly £1,186 over several years through the *easyfundraising* initiative, which generates charitable donations from online shopping at no extra cost. APRS wrote to over 300 Community Councils to invite them to join APRS and raise awareness of our work with community leaders across Scotland which was well received with a number of new Councils becoming members.

Governance and Management

APRS is governed by an Executive Committee of 9 Trustees, and benefits from several dedicated volunteers and a 18-strong advisory Council.

The AGM was held by video conference for a third year due to ongoing concerns around the Covid-19 pandemic. John Thomson and Rebecca Simpson were both elected for a second three-year term as Chairman and Vice-Chair respectively. Andy Dorin was elected to the Executive Committee and Victoria Presly was elected for a second three-year term. 2022 ended with the appointment of Kat Jones as the new APRS Director following their retirement of John Mayhew after 14 years in post.

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 deficit of £20,419 (2021 surplus: £73,264) for the year, with a net deficit of £28,174 (2021 surplus: £6,800) on unrestricted general funds and a net surplus of £7,755 (2021 surplus: £66,464) on restricted funds after transfers.

As at the year end, unrestricted funds amounted to £23,485 (2021: £51,659) and restricted funds amounted to £202,602 (2021: £194,847), giving total funds of £226,087 (2021: £246,506).

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

DIRECTORS' REPORT

For the year ended 31 December 2022

Reserves Policy

Free reserves as at the year end, being unrestricted funds, amounted to £23,485 (2021: £51,659).

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 £35,000. The free reserves of the charity of £23,485 are currently below the policy but trustees are looking at ways this can be reversed so the policy is achieved in 2023.

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.
- Loss of income from charitable Trusts and other donors: this is a continuing challenge that APRS strives to mitigate by on-going active fundraising by the Director, staff and Trustees. Funding for the Deposit Return System project comes to an end in February 2024 so we are fundraising for both project and unrestricted funding to mitigate the risks involved with a resulting substantial drop in project (and core) funding.
- Poor forward planning: good forward planning is essential to mitigate future risks and the new Director is currently drawing up a 5 year plan to run from 2024 to 2029 which will set out a strategy to take APRS forward and through its centenary in 2026. This will set out clear priorities and include targets for all areas of APRS work.
- Loss of staff: APRS seeks continued project and core funding for staff posts and regularly benchmarks and reviews salaries as well as terms and conditions in order to ensure good practice is in place.

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

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

DIRECTORS' REPORT

For the year ended 31 December 2022

PLANS FOR FUTURE PERIODS

In the forthcoming year we plan to:

- Raise money to expand our work in the APRS Green Belt Alliance and in supporting communities and individuals campaigning for their local countryside
- Keep the pressure on until the deposit return scheme goes live in August
- See through proposals for a new National Park
- Launch a new website to enable more dynamic content and a searchable resources section
- Look towards our centenary, researching and digitising our archive and collecting stories from across our members and those associated with us
- Review our membership offer and fundraising with an aim to be able to cover more of our core funds through supporters and members
- Multiply our followers and supporters on social media and through a new regular e-bulletin

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).

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.

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

DIRECTORS' REPORT

For the year ended 31 December 2022

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 2022

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	
Andrew Dorin	appointed: 26 May 2022

Company Secretary

John Mayhew	resigned: 08 December 2022
Katherine Jones	appointed: 08 December 2022

Key Management Personnel

John Mayhew	Director * to 30 November 2022
Katherine Jones	Director * from 1 November 2022
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 2022

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 7 March 2023 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 2022

I report on the accounts for the year ended 31 December 2022 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

7 March 2023

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

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

For the year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<u>Income and endowments from:</u>					
Donations and legacies					
Donations	2	15,693	112,575	128,268	203,934
Subscription income		6,876	-	6,876	8,178
Charitable activities					
Fee income		900	-	900	1,800
Investments					
Bank interest		1,561	-	1,561	141
		-----	-----	-----	-----
Total income		25,030	112,575	137,605	214,053
		-----	-----	-----	-----
<u>Expenditure on:</u>					
Charitable activities					
	4	53,204	104,820	158,024	140,789
		-----	-----	-----	-----
Total expenditure		53,204	104,820	158,024	140,789
		-----	-----	-----	-----
Net income/ (expenditure) for the year	3	(28,174)	7,755	(20,419)	73,264
Transfer		-	-	-	-
		-----	-----	-----	-----
Net movement in Funds		(28,174)	7,755	(20,419)	73,264
Total funds at 1 January 2022	8	51,659	194,847	246,506	173,242
		-----	-----	-----	-----
Total funds at 31 December 2022	8	23,485	202,602	226,087	246,506
		=====	=====	=====	=====

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 2022

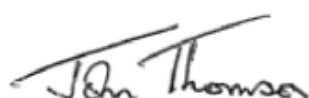
	Note	2022 £	2022 £	2021 £
CURRENT ASSETS				
Debtors	6	112,436		25,431
Cash in hand and at bank		118,198		226,284
		_____		_____
		230,634		251,715
CURRENT LIABILITIES				
Creditors: Amounts falling due within one year	7	(4,547)		(5,209)
		_____		_____
NET CURRENT ASSETS			226,087	246,506
			_____	_____
NET ASSETS		9	226,087	246,506
			=====	=====
FUNDS		8		
Restricted			202,602	194,847
Unrestricted – General Fund			23,485	51,659
			_____	_____
			226,087	246,506
			=====	=====

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 7 March 2023 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 2022

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 2023 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 2022

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 2022

2. INCOME FROM DONATIONS AND GRANTS

	Unrestricted	Restricted	2022 Total	2021 Total
<u>Grants and donations</u>	£	£	£	£
<i>National Parks Project</i>				
Anonymous charitable trust donations	-	-	-	30,000
The National Lottery Community Fund	-	10,000	10,000	-
Other < £1,000	-	2,575	2,575	301
<i>Deposit Return System Project</i>				
Corporate donations	-	100,000	100,000	140,000
Other < £1,000	-	-	-	-
<i>Core</i>				
Whitley Animal Protection Trust	2,500	-	2,500	2,500
Mrs M H McMillan's Charitable Trust	-	-	-	3,500
Sylvia Aitken Charitable Trust	3,500	-	3,500	2,000
The Craignish Trust	2,000	-	2,000	2,000
Tay Charitable Trust	5,000	-	5,000	-
Cruden Foundation	1,000	-	1,000	-
People's Postcode Trust	-	-	-	20,000
Other < £1,000	1,693	-	1,693	3,633
	<hr/>	<hr/>	<hr/>	<hr/>
	15,693	112,575	128,268	203,934
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Included above is restricted income amounting to £112,575 (2021: £170,301). All other income was unrestricted in both the current and the previous year.

3. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2022	2021
This is stated after charging:	£	£
Independent Examiner's fee	1,770	1,680
Independent Examiner's fee – other: payroll	386	103
Operating lease rentals: Land and building	5,062	5,062
	<hr/> <hr/>	<hr/> <hr/>

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

NOTES TO THE FINANCIAL STATEMENT

For the year ended 31 December 2022

4. EXPENDITURE

	Project Costs £	Other Costs £	2022 Total £	2021 Total £
<u>Charitable activities:</u>				
Staff salaries (note 5)	62,829	37,656	100,485	74,433
Rent, insurance and council tax	1,983	4,527	6,510	6,393
Heat, light, telephone and office	1,472	5,364	6,836	10,208
Postage and stationery	129	214	343	406
Publications	-	1,789	1,789	1,770
Subscriptions and donations	816	816	1,632	1,360
Travel and subsistence	1,547	62	1,609	103
Consultancy	34,051	275	34,326	43,762
Events	1,993	343	2,336	674
Meeting expenses	-	-	-	-
<u>Governance costs:</u>				
Independent examination fees	-	2,158	2,158	1,680
	-----	-----	-----	-----
Total expenditure	104,820	53,204	158,024	140,789
	=====	=====	=====	=====

Included above is restricted expenditure amounting to £104,820 (2021: £100,837). All other expenditure was unrestricted in both the current and previous years.

5. STAFF COSTS AND DIRECTORS' REMUNERATION

	2022 £	2021 £
Salaries and wages	94,247	70,046
Pension contributions	3,544	3,092
Social security costs	2,694	1,295
	-----	-----
	100,485	74,433
	=====	=====

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 2022

5. STAFF COSTS AND DIRECTORS' REMUNERATION (continued)

	2022	2021
	No.	No.
Director	1	1
Administrator	1	1
Project officers	3	2
	5	4
	5	4

No employee received emoluments of £60,000 or more in either the current or previous year. Key management personnel received total remuneration of £65,855 (2021: £47,375) during the year.

No directors were reimbursed for travel or other expenses related to their role as director (2021: nil). The charity paid £216 (2021: £259) for the purchase of indemnity insurance to protect the charity from loss arising from the neglect or default of its Trustees.

6. DEBTORS

	2022	2021
	£	£
Grants receivable	110,000	22,000
Other debtors	1,237	1,502
Prepayments	1,199	1,929
	112,436	25,431
	112,436	25,431

7. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Accruals and other creditors	4,547	5,209
	4,547	5,209
	4,547	5,209

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

NOTES TO THE FINANCIAL STATEMENT

For the year ended 31 December 2022

8. MOVEMENTS IN FUNDS

	At 1 January 2022	Income £	Expenditure £	Transfer £	At 31 December 2022 £
Restricted funds					
National Parks Project	29,650	2,575	(8,230)	-	23,995
Deposit Return System Project	158,338	100,000	(88,278)	-	170,060
Green Belts Project	6,859	10,000	(8,312)	-	8,547
	-----	-----	-----	-----	-----
	194,847	112,575	(104,820)	-	202,602
Unrestricted funds					
General fund	51,659	25,030	(53,204)	-	23,485
	-----	-----	-----	-----	-----
Total funds	246,506	137,605	(158,024)	-----	226,087
	=====	=====	=====	=====	=====

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 2022

8. MOVEMENTS IN FUNDS (continued)

	At 1 January 2021	Income £	Expenditure £	Transfer £	At 31 December 2021 £
Restricted funds					
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
	-----	-----	-----	-----	-----
	128,383	170,301	(100,837)	(3,000)	194,847
Unrestricted funds					
General fund	44,859	43,752	(39,952)	3,000	51,659
	-----	-----	-----	-----	-----
Total funds	173,242	214,053	(140,789)	-	246,506
	=====	=====	=====	=====	=====

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
As at 31 December 2022			
Net current assets	23,485	202,602	226,087
	-----	-----	-----
	23,485	202,602	226,087
	=====	=====	=====
As at 31 December 2021			
Net current assets	51,659	194,847	246,506
	-----	-----	-----
	51,659	194,847	246,506
	=====	=====	=====

THE ASSOCIATION FOR THE PROTECTION OF RURAL SCOTLAND

NOTES TO THE FINANCIAL STATEMENT

For the year ended 31 December 2022

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 2022 was 374 (2021: 394).

13. OPERATING LEASE COMMITMENTS

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

	2022	2021
	£	£
Licence to occupy land and buildings		
Within 1 year	5,062	5,062
2-5 years	3,374	8,436
	<hr/>	<hr/>
	8,436	13,498
	<hr/> <hr/>	<hr/> <hr/>