

THE CAIRNGORMS CAMPAIGN  
A Company limited by Guarantee, number 179159 and a  
Scottish Registered Charity number SC005523

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ACCOUNTS FOR THE YEAR ENDED  
31 MARCH 2016



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**ACCOUNTS AND ANNUAL REPORT - YEAR ENDED 31 MARCH 2016**

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COMPANY DETAILS

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The Cairngorms Campaign is a charity, included in the Scottish Charity Register, number SC005523, incorporated as a company limited by guarantee number 179159, and governed by a Memorandum and Articles of Association.

Registered office and all communications:

The Firs :  
Khantore  
Crathie  
Ballater  
Aberdeenshire  
AB35 5TJ

Independent Examiner

T R H Phillips FCA  
The Steading  
Avoch  
Ross-shire  
IV9 8RD

Company's bankers

The Royal Bank of Scotland  
Inverness Chief Office  
29 Harbour Road  
Inverness  
IV1 1NU

Website: [www.cairngormscampaign.org.uk](http://www.cairngormscampaign.org.uk)

e-mail: [cairngormscampaign@gmail.com](mailto:cairngormscampaign@gmail.com)

## **Purposes of the Cairngorms Campaign**

The Company's objects are to stimulate public interest in the future of the Cairngorms area, to promote public appreciation of, and care for, the character, beauty and ecology of the Cairngorms area, and to encourage all concerned, whether landowners, land occupiers, land management or other users, to foster or participate in active conservation of the Cairngorms area.

A specific aim is to protect and enhance the biodiversity, environment and sustainable human use of the Cairngorms, by seeking to influence decisions affecting these qualities accordingly.

The Company publishes a newsletter, "The Cairngorms Campaigner", to inform members and others of its activities, and of issues and developments affecting the Cairngorms.

## **Main activities and achievements during the year**

### **Legal Challenge**

Full details of the lengthy and expensive legal challenge against the housing policies of the Cairngorms National Park Authority were given in the Directors' Report for the year ended 31 March 2015, and will not be repeated here.

In April 2015, the Campaign was delighted to receive an exceptionally generous donation from an anonymous well-wisher, which, together with other donations and subscriptions, enabled the Campaign to settle all its liabilities in full, as they fell due. The agreed amount of £38,000 was paid to the CNPA in respect of their costs after all the formalities of closing the Supreme Court appeal were completed, and all liabilities due to our lawyers and others were paid.

### **Principal Activities during the year**

Following the settlement of the legal case a number of Directors decided it was time for a rest from such intensive campaigning. In addition, our long serving and very hard working newsletter editor and administrative assistant compiled their last newsletter in September 2015. The new editors produced their first newsletter in Spring 2016 and at time of writing their second is imminent. The new more colourful format attracted some compliments and moving to the smaller A5 size has helped the administration and handling as well as reducing the cost of postage. Transfer of the administrative activities is complete and new contact information updated.

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We have monitored all planning applications within the Cairngorms National Park and tried to keep alert and watchful of new activities outwith the planning system that threaten the character, beauty and ecology of the area and unfortunately these continue to dominate our thinking.

We have attended various meetings organised by Scottish Environment LINK. LINK is the forum for Scotland's voluntary environment groups. We would like to have additional capacity to be more active in this area, so that we can be more influential at a government level.

No new formal submissions for An Camas Mòr have been made but there has been some activity in ecology surveying, which is necessary to satisfy the planning conditions.

### The Future of Cairngorm and Glenmore

The Cairngorms Campaign formally responded to the National Park Authority's consultation on the future of the Cairngorm and Glenmore area, as well as participating in more informal meetings with the various bodies. The strategy is being developed as a collaboration between five government agencies, the others being Forest Enterprise Scotland, Highlands and Islands Enterprise, Scottish Natural Heritage and the Highland Council.

While the Campaign welcomed the development of a strategy for the area and collaboration between the agencies, we were concerned that the proposals were insufficiently strategic and had centred too much on the specific development of commercial enterprises. While emphasising the environmental quality of the area there was little consideration of safeguarding it.

The consultation ended on 31 March 2016, and on 30 September 2016 the CNPA Board approved the updated strategy which appears to have taken some notice of feedback.

### Operation of the Facilities on Cairngorm by Natural Retreats

The Campaign has continued to keep abreast of the activities of Natural Retreats on Cairngorm Mountain. Natural Retreats is a commercial organisation which now has a 25 year lease on Cairngorm. Their early press releases emphasised their pedigree, working in and maintaining spectacularly beautiful settings and providing high quality vacation experiences in these. Unfortunately the activities on the ground to date do not reflect what was said and unless something changes very quickly the Campaign can see that we are going to be spending more time on this during 2016 – 17.

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### Planning

We monitor planning applications within the National Park area and using our local knowledge try to pick up on those that we consider threaten the conservation status of the Cairngorms area.

A common theme is gradual encroachment as caravan and camping sites expand, sometimes via the planning system and sometimes outside of it.

We formally objected to two applications for holiday chalets near Kincardine Lodge, Boat-of-Garten. We are pleased that the applications were subsequently withdrawn.

We continue to oppose all poorly thought out development that we consider contravenes the first aim of the Cairngorms National Park, which is “to conserve and enhance the natural and cultural heritage of the area”. We strive to influence and encourage CNPA officials to pay more attention to this aim.

### Deer Control/Land Reform

We commented on a paper led by Scottish Wildlife Trust and were signatories, supporting the call by MSP Mike Russell for deer management in Scotland to be tightened through the Land Reform Bill. The paper proposed changes and we supported a draft amendment that put tighter requirements on land managers to report on how they are conforming to deer management plans submitted to, and monitored by, Scottish Natural Heritage.

### Grouse Moors

We have continued to raise awareness, with others, on the ever present issues arising from the management of grouse moors. Unfortunately the effects of these on the landscape and environment seem to be worsening. While some estates are diversifying, others are running even more intensive shoots. Historic practices which have created the “black hole” with minimal successful fledging of birds of prey in North East Scotland, through either legal or illegal means, have not stopped. Hare culling without data to know how “sustainable” this is continues, without controls, and lately wire fencing is being erected across the landscape. We welcome the media coverage and growing national pressures against this so called “sport”.

### Rewilding

So many of our activities feel negative, in that we are trying to highlight or prevent activities that are blighting the Cairngorms, that it is worth mentioning the activities in Glen Feshie under the ownership of Anders Povlsen to rewild large areas of his property. We fully support his actions and are cheered by such a landowner.

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Appeal for support and information

We are still looking for members who are able to help in some of our activities. Particular gaps are for:

- \* anyone in the Blair Atholl area of Perthshire who could help review planning applications,
- \* someone with media skills who could help with articles and publicity and
- \* anyone who would have the time and commitment to represent the Campaign in one of the LINK groups, working with other voluntary environment bodies to develop policies and guidance, and seeking to inform and influence the Scottish government on environmental concerns.

There is one other specific issue which needs close attention and reporting - if you are out and about and see anything that concerns you on hill tracks, such as poor construction, unsightly new tracks or damaging erosion - please let us know.

## **Directors**

The company's Directors are as listed below. Each of the Directors served throughout the year to 31 March 2016 unless otherwise noted.

SH Matthews Convenor from 14 November 2015  
JMT Ambrose Treasurer  
MG Ashdown  
HO Geddes  
Dr AM Jones  
TP Jones  
IR Lawson resigned 14 November 2015  
M Robertson-Black resigned 14 November 2015  
RG Turnbull resigned 14 November 2015

The Company's Directors are elected by the members in General Meeting. The Directors meet in person regularly, and are in contact by telephone and e-mail between meetings, and they are responsible for the decisions of the company.

## **Financial Review and policy on reserves**

The Campaign's income exceeded its expenditure for the year by £21,311 (2015 – deficit £3,718), and left the reserves with a deficit of £51 at the year end. The Accounts have been prepared on a Going Concern basis because the Directors are confident that the Campaign will be able to meet all its obligations as they fall due.

Should the Company be unable at any time to raise sufficient funds to clear any accumulated deficit, it is possible that the guarantees of members, limited to £5 per member, would be called upon. The Directors do not consider this a likely eventuality.

### **Statement of Directors' Responsibilities**

The Directors are responsible for preparing the annual report and financial statements in accordance with applicable laws and regulations.

Company law requires the directors to prepare financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (UK Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:-

- a. select suitable accounting policies and then apply them consistently;
- b. make judgements and estimates that are reasonable and prudent;
- c. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Audit and Independent Examination**

The Directors have taken advantage of the exemption from audit conferred by Section 477 of the Companies Act 2006, on the grounds that the company is entitled to the benefit of that exemption as a small company.

Because of the company's charitable status, the Directors have appointed an Independent Examiner to examine and report on the Accounts in accordance with the provisions of the Charities Accounts (Scotland) Regulations 2006.

For and on behalf of the Directors:

Susan Matthews - Convenor

31 October 2016

## INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the charity for the year ended 31 March 2016 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes 1 to 4.7. I have also considered the information and explanations in the Directors' Report. This report is made to the charity's board of directors, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's accounts on behalf of the charity's board of directors and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's board of directors as a body, for my work or for this report.

### Respective responsibilities of the directors and examiner

The charity's directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity directors consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations 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 statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the directors 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 and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations 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.

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**STATEMENT OF FINANCIAL ACTIVITIES – YEAR ENDED 31 MARCH 2016**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>Incoming funds</b>		
Members' subscriptions and donations	6,399	7,130
Donations to Legal Challenge Appeal	17,000	17,023
Interest	14	-
<b>Total income</b>	<b>23,413</b>	<b>24,153</b>
<b>Expenditure</b>		
<i>Charitable expenditure</i>		
Newsletter costs	1,335	1,192
Website update and maintenance	108	378
Professional advice, objections	-	1,706
Membership of LINK	232	308
Legal costs of CNPLP appeal – Solicitors	-	2,804
Senior Counsel	-	1,204
QC – advice re Judicial Review	-	1,800
Contribution to CNPA legal costs	-	18,000
Costs of raising Appeal funds – printing, postage	-	126
	<b>1,675</b>	<b>27,518</b>
<i>Support costs</i>		
Administration fees	100	26
PO Box	252	252
AGM	75	75
	<b>427</b>	<b>353</b>
<b>Total expenditure</b>	<b>2,102</b>	<b>27,871</b>
<b>Net increase/(decrease) in funds</b>	<b>21,311</b>	<b>(3,718)</b>
<b>(Deficit) brought forward</b>	<b>(21,362)</b>	<b>(17,644)</b>
<b>(Deficit) carried forward</b>	<b><u>(51)</u></b>	<b><u>(21,362)</u></b>

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**BALANCE SHEET at 31 MARCH 2016**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>Current assets</b>		
Cash at bank	2,322	18,272
Debtors	929	5,364
	3,251	23,636
<b>Creditors: amounts falling due within one year</b>		
Provision for CNPA legal costs	-	38,000
Accruals and deferred income	3,302	6,998
	3,302	44,998
<b>Net current (liabilities)</b>	<b>(51)</b>	<b>(21,362)</b>
represented by:-		
<b>Deficit on accumulated funds at 31 March 2016</b>	<b>(51)</b>	<b>(21,362)</b>

The financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (“the Act”) relating to the audit of the accounts for the year by virtue of Section 477, and that no members have requested an audit pursuant to section 476 of the Act. Further, the directors are satisfied that the audit requirement of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply.

The directors acknowledge their responsibility for:

(i) ensuring that the company keeps proper accounting records which comply with Section 386 of the Act, and Section 44 of the Charities and Trustee Investment (Scotland) Act 2005

(ii) preparing accounts 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 income and expenditure for the financial year in accordance with the requirements of Section 393 of the Act, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements were approved by, and signed on behalf of, the directors on 31 October 2016.

J M Timothy Ambrose MA BSc FCA CTA(Fellow) FGS - (Treasurer)

## NOTES TO THE ACCOUNTS

### 1 **Basis of Accounts**

The Accounts have been prepared on the Accruals basis, and as a Going Concern as the Directors are confident that the Company will be able to meet its obligations as they fall due.

### 2 **Incoming funds**

The company's principal sources of income are annual subscriptions and donations from members. Recurring membership subscriptions have been shown separately from one-off donations received from members and others in response to the Appeal for funds towards the costs of the legal challenge. Many members and other donors make payments under Gift Aid and the income tax recoverable by the company in respect of these is included with the donations.

The company's membership and accounting year are the same. A significant number of members make payment shortly before the start of each year and these payments are carried forward in the company's balance sheet as deferred income.

### 3 **Officers' emoluments**

No Director received fees, emoluments or other benefit from the company, although certain incidental expenses incurred in carrying out the company's objects were reimbursed. No travelling costs relating to Directors' meetings were reimbursed.

No fee was paid to the company's Independent Examiner, and the Campaign is extremely grateful for his services.

No financial value has been placed upon the very considerable services provided to the company by its Directors.

### 4 **Members' funds**

As a company limited by guarantee, The Cairngorms Campaign has no share capital, nor are its members required to contribute, except to the extent guaranteed (£5 per member) in the event of an insolvent winding up.

The deficit represents the net accumulated deficit arising on the company's main activities since incorporation.