The Scottish Wild Land Group

A Scottish Charitable Incorporated Organisation (SCIO)

A Registered Scottish Charity SC051654

Report and Accounts for the year ended 31 March 2026

Address – c/o Tim Ambrose, Treasurer
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Campaigning for Scotland's Wild Land

DRAFT – 6 July 2026

The Scottish Wild Land Group SCIO is a membership body, which welcomes new members who support Scotland's wild land.

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Charity Trustees

General control and management of the Scottish Wild Land Group SCIO resides with the Steering Committee, the members of which are therefore the "Charity Trustees" for the purposes of The Charities and Trustee Investment (Scotland) Act 2005. They are elected annually by the members in general meeting.

During the year to 31 March 2026, the Steering Committee comprised:

Dr Pete Ewing – Convenor
Tim Ambrose – Treasurer
Grant Cornwallis – Membership Secretary
David Roper
Doris Dietrich – elected 6 December 2025

Constitution

The Office of the Scottish Charity Regulator approved the Constitution of the Scottish Wild Land Group SCIO and admitted this body to the Scottish Charity Register on 22 March 2022, with Charity number SC051654. The Constitution may be found on the Charity's website, or from the Treasurer on request.

Recruitment of Charity Trustees

The trustees of the Scottish Wild Land Group SCIO comprise the Steering Committee which manages the activities of the Group. The Committee welcomes communication from members and the public. The Steering Committee is elected by members at the Annual General Meeting, to which all members are invited, and welcomes nominations to join the Committee.

The purposes and public benefit of the Scottish Wild Land Group SCIO (the Group)

The Group's purposes are to promote the conservation of wild land in Scotland, and to promote public awareness of problems facing Scotland's wild land, including man-made developments and reductions in biodiversity. It aims to promote and encourage the implementation of good planning policies and to co-operate with other bodies to achieve these objects.

The Group is a campaigning body, which aims to protect and preserve Scotland's wild land. It publishes Wild Land News, a magazine sent free to members and to politicians and other decision makers to highlight issues threatening Scotland's wild land, and to generate discussion and educate the public on land conservation matters. The Group encourages sound effective planning policies to protect and enhance wild land and supports those local communities that nurture good land management.

Its activities carry a clear public benefit, aiming to preserve Scotland's wild land for future generations to enjoy and appreciate.

Main activities and achievements during the year to 31 March 2026:

As in previous years, the activities of the Group were more constrained by a shortage of volunteers

than by the limitation of funds.

Wild Land News

'Wild Land News' is the magazine of the Group. It is circulated to all members and also distributed around Scotland to various venues, including climbing shops and bothies. Issue No. 106 came out in Summer 2025, although technical problems required a re-printing and caused delays in publishing. It included articles on Wild Galloway, a report on the previous AGM and its debate on Scotland's energy policy, and an article urging members and the public to persist with objections to unsuitable wind-farm developments, with examples of successes where opposition has prevented several on Skye. Issue 107 was distributed in April 2026.

SWLG Website

The website is our main means to keep members up to date with current matters, campaigns, petitions, and when we have needed to encourage our members to take action such as writing to their MSP. It includes an archive of past issues of Wild Land News, and details of recent objections and our responses to many planning applications in wild land areas.

Membership and participation in Scottish Environment LINK

SWLG has been an active member of the Scottish Environment LINK network of environmental and bio-diversity charities and NGOs for many years. The SWLG participated in LINK's "Fight for Scotland's Nature" campaign, and was a leading proponent, as in previous years, in LINK's advocacy of bringing all bulldozed Hill Tracks into the planning system, with proper approval required for all additions and extensions.

Financial Review and Policy on Reserves

The Scottish Wild Land Group SCIO's income in the year to 31 March 2026 was £3,880 (previous year £3,892) and expenditures were £3,223 (previous year £2,884) resulting in a surplus of £657 (2025 - £1,008). The Group's Income was from its members, subscriptions and donations, and the costs were primarily the printing, re-printing and mailing of one edition of Wild Land News, and printing and postage costs for the AGM, all as fully set out on the Statement of Income and Expense.

The Scottish Wild Land Group SCIO aims to retain reserves around the level of one year's gross income, to ensure adequate funds to meet day to day expenses, and a sufficient level of continuity. At present, funds exceed this level, which is welcome as it enables the SCIO to embark upon larger projects, including a major Report planned for 2026/27 on the alternatives to industrial scale Wind-Farms on the wild lands of Scotland, and the imposition of large Pumped Storage Scheme reservoirs in high and remote valleys in Scotland.

All funds are available for the general purposes of the SCIO.

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For and on behalf of the Steering Committee,

Tim Ambrose, Treasurer 19 November 2025

Report of the Independent Examiner to the Trustees of the Scottish Wild Land Group SCIO
DRAFT

I report on the Accounts of the Scottish Wild Land Group SCIO for the year ended 31 March 2026 in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, "the Act", and the Charities Accounts (Scotland) Regulations 2006 – "the Regulations". The Trustees consider that the audit requirement of Regulation 10(1)(d) does not apply.

Respective responsibilities of Trustees and Independent Examiner

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As the trustees of the Charity, you are responsible for the preparation of the accounts. It is my responsibility under S 44(1)(c) of the Act to examine these accounts, and to report whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination is carried out in accordance with Regulation 11, and 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 trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:-

(1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with Section 44 of the Act and Regulation 4; and to prepare accounts which accord with the accounting records; and to comply with the accounting requirements of the Act and Regulation 9, 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.

Martin RW George, ACA *[date]*

Baruch, Fort Road, Lavernock, Penarth. CF64 5UL

The Scottish Wild Land Group

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Statement of Income and Expenditure

	Year to 31 March 2026	Year to 31 March 2025
INCOME	**£**	**£**
Membership subscriptions and donations	3,789	3,710
Gift Aid reclaimed	-	-
Advertising in Wild Land News	91	182
Total Income	**3,880**	**3,892**
EXPENDITURE		
Expenditure on charitable activities		
Printing Wild Land News – 1 (2) issues	1,623	1,497
Postage - WLN and general	412	686
Stationery and Website costs	360	357
Publicity leaflet	-	-
Donations relating to charitable activities		
Scottish Environment LINK subscription	190	190
Governance and administration expenses		
AGM and meeting expenses	613	135
PayPal and Bank charges	25	19
Total Expenditure	**3,223**	**2,884**
Surplus of Income over Expenditure	**657**	**1,008**

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STATEMENT OF BALANCES AT 31 MARCH 2026

	31 March 2026 £	31 March 2025 £
SWLG SCIO Unrestricted Funds at 31 March 2025	22,979	21,971
Surplus for the year	657	1,008
SWLG SCIO Unrestricted Funds at 31 March 2026	**23,636**	**22,979**
Represented by balances at the year end:		
RBS Current Account	22,261	22,371
PayPal current account	466	153
Receivables	91	455
Prepayments – for Articles in 2026/27 publications	1,106	-
Less: Current Liabilities – printing and postage costs	(288)	-
	23,636	**22,979**

Approved by the trustees and signed on their behalf on [date] 2026 by

JMT Ambrose MA FCA CTA(Fellow) - Treasurer

Notes to the Accounts for the year ended 31 March 2026

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Basis of preparation of the Accounts

The accounts comprise an Income and Expenditure Account, recording receipts and payments including receivables and accruals, and a Statement of Balances at the year end, in accordance with the requirements of The Charities Accounts (Scotland) Regulations 2006, "the Regulations".

Transfer of assets and Undertaking

With effect from 31 May 2022, all the assets, liabilities and undertaking of the unincorporated association, "Old SWLG", (Charity number SC004014) were assigned to a newly formed Scottish Charitable Incorporated Organisation with virtually identical purposes, the Scottish Wild Land Group SCIO, number SC051654. This transfer was accounted as a Merger, and the activities of the charity continued without disruption.

Accounts – Independent Examination

As the SCIO had gross income less than £100,000 pa, this statement of account has been prepared in accordance with the provisions of Regulation 9. As required by Regulation 11, the trustees have appointed an Independent Examiner to examine the accounts, and to report to them. His report is attached.

Unrestricted General Funds

The SCIO's funds are held without restriction, to be applied for the general purposes of the Scottish Wild Land Group SCIO.

Charity Trustees

No remuneration or other benefit was paid or provided to any of the trustees. Direct out of pocket expenses, such as postage or stationery costs incurred on the Group's activities, were reimbursed. There were no transactions between the Group and the trustees or any persons connected with them.

The Independent Examiner received no remuneration for his services to the Group. The Group is extremely grateful to the Independent Examiner for his work and report.