

# **The Association for the Protection of Rural Scotland**

(A Company Limited by Guarantee)

## **Report and Financial Statements**

**For the Year Ended**

**31 December 2025**

**Company Number: SC154563**

**Charity Number: SC016139**

**The Association for the Protection of Rural Scotland  
Report and Financial Statements  
For the Year Ended 31st December 2025**

<b>Contents</b>	<b>Pages</b>
Reference and Administrative Information	2
Report of the Directors	3 – 11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14
Accounting Policies	15
Notes to the Financial Statements	16 – 19

**The Association for the Protection of Rural Scotland  
Report of the Directors  
For the Year Ended 31 December 2025**

**Reference and Administrative Information**

**Name** The Association for the Protection of Rural Scotland  
also known as: APRS, Action to Protect Rural Scotland

**Company registration** SC154563  
Company Limited by Guarantee  
Converted to SCIO 26/01/2026

**Charity registration** SC016139  
Scottish Charity

**Registered office and  
principal office address** Augustine United Church  
41 George IV Bridge  
Edinburgh  
EH1 1EL

**Directors**

*Current Directors:*

John Thomson	Chair
Rebecca Simpson	Vice-Chair
Iain Harrison	Treasurer
Andrew Dorin	
John Esslemont	
Graeme Purves	appointed 16/05/2025
Robert Reid	
Suzie Saunders	appointed 16/05/2025

*Also serving in the year:*

Victoria Presly	resigned 16/05/2025
-----------------	---------------------

**Company Secretary**

Dr Katherine Jones	Manager
--------------------	---------

**Bankers**

Virgin Money  
177 Bothwell Street  
Glasgow  
G2 7ER

**Independent Examiner**

Anna Chworow  
Craigart  
Ladybank  
KY15 7PA

# **The Association for the Protection of Rural Scotland**

## **Report of the Directors**

### **For the Year Ended 31 December 2025**

The Directors are pleased to present their report and the financial statements for the year ended 31st December 2025.

## **Structure, Governance and Management**

Association for the Protection of Rural Scotland (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 charity converted to SCIO on 26 January 2026.

### 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 charity.
- f) Life members whose qualification shall be their due admission as such and 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

As set out in the Articles of Association the Council of APRS is selected at 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 Manager and Treasurer. The day to day running and administration of the charity is delegated to the Manager.

# **The Association for the Protection of Rural Scotland**

## **Report of the Directors**

### **For the Year Ended 31 December 2025**

## **Objectives and Activities**

### **Objectives**

The object of the company are:

- i. 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;
- ii. To stimulate and educate public opinion on the foregoing matters;
- iii. 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;
- iv. To undertake, support and co-ordinate work in furtherance of the above including research, education and investigation; and
- v. To take such other lawful action as shall be calculated to promote the aforesaid objects.

### **Activities**

The highlights of 2025 include:

- Supporting and empowering 172 people across local communities who attended our popular Biodiversity and Planning webinar series.
- Running our 'Show the Love' campaign in support of a Galloway National Park, and shaping National Parks policy through influencing the development of the Natural Environment (Scotland) Bill, and securing key government commitments.
- Leading on energy and climate campaigns with the production of our Battery Storage (BESS) report, and our Data Centres campaign, highlighting the unsustainable energy demands of AI, giving us high profile media coverage and public recognition.
- Securing over £28,000 from funding sources and legacies, helping to secure our continued work on campaigns, planning advice and policy work.

### **Summary of activities**

Our key strands of work remain the same - to influence policy and processes, and to support communities and individuals to protect their cherished local countryside and landscapes through campaigning and engaging with the planning system. 2025 highlights have included:

#### ***National Parks***

- Championing a new National Park for Galloway while bringing greater transparency to the public debate, with one blog alone having 2,700 views and which elicited two life memberships and donations of £700.
- In partnership with SCNP we delivered high quality consultation responses whilst developing resources to support the public to do the same. Whilst politicians halted the plan for a new National Park, the official Reporting process concluded that parts of south west Scotland did meet the criteria for National Park status.
- Throughout 2025 we continued to work on the Natural Environment (Scotland) Bill and played a key role in shaping future National Parks policy.

#### ***Planning and Greenbelts***

- We completed another successful year of public engagement with our webinars seeing 172 registrations and extensive viewings of the recordings, followed by a successful in person event.
- We supported 35 planning enquiries across 19 local authority areas.

# **The Association for the Protection of Rural Scotland**

## **Report of the Directors**

### **For the Year Ended 31 December 2025**

## **Objectives and Activities (continued)**

### *Energy and Climate*

- Engaging volunteer support we published our 'Battery Energy Storage Systems and Planning' report attracting significant media attention, and which is being used widely to inform policy and public campaigns.
- We are currently the only NGO in Scotland working on a Data Centre campaign. This campaign has received excellent media coverage and public interest, and we are excited to continue it into 2026.

• We have successfully grown our media presence and increased our audience with over 650 non-member subscribers to our newsletters, and this number continues to grow every day! We continue to promote the APRS Manifesto to political parties, and work in coalition with other organisations covering planning, land reform, circular economy, biodiversity and climate.

### National Parks

The year started in the midst of the public consultation for a new National Park for Galloway. This was being conducted by NatureScot (as the Reporter, appointed by the Scottish Government), we wrote a joint APRS/SCNP response. This consultation came after more than a decade of campaigning for a new National Park for Scotland by APRS/SCNP, and a local campaign in Galloway, which had run for seven years doing a huge amount of groundwork and local engagement and consultation. The Scottish Government had chosen Galloway as the proposed area precisely because of this ground work and the scale of local support. However, we were wary, having seen how a well-funded campaign of misinformation could bring down the deposit return scheme on the cusp of launch.

Over the period of the public consultation, the presumably very expensive campaign against the proposed Park run by PR company Media House International, funded by unknown sources continued. It had launched the day after Galloway was officially announced as the candidate for the National Park. Kat wrote a blog comparing the tactics of the 'No National Park' campaign with the campaign against a Deposit Return scheme which received a huge amount of traction with 2,709 views (1.4K on the days around its publication). It was published on the same day as the Ferret article showing major landowners were behind the no campaign.

With Valentine's day as the closing date for the consultation, we put every effort into getting people to respond to the consultation with our 'Show the Love for a Galloway National Park' campaign. We created a webpage to help people to engage, sent out an email to all our supporters and social media asking for people to respond to the consultation, and sent out a press release which had very good pickup (even in the Daily Mail). We met with Cabinet Secretary Mairi Gougeon and Scottish Government officials at the end of January, and sent a follow up letter. Galloway National Park Association met with the Cabinet Secretary the same day and hosted a stall in the Parliament that week speaking to many supportive MSPs.

Despite all our efforts, the Scottish Government cancelled the plans for a Galloway National Park on 29 May 2025. There were angry responses in the chamber from MSPs - we spoke to most of the MSPs who attended the LINK Parliamentary reception, including those sitting on the committee for the Natural Environment Bill who were disappointed and wanted to help. Our in-depth analysis of the NatureScot report confirmed our concerns that misinformation had taken hold and had led to the cancellation of Scotland's next National Park. Despite the government insisting they wouldn't hold a referendum over the Park proposal, it appeared to treat the consultation response rather like a public vote. Another very popular blog, 'How misinformation Brought down a park', which led to some significant donations for APRS, followed.

Throughout 2025 we also worked on the Natural Environment (Scotland) Bill which included a section on National Parks. This addressed issues raised in earlier policy consultations intended to improve the management and support of National Parks in future, but it also offered an opportunity to incorporate learning from the Galloway experience to improve legislation around the selection and designation process for future National Parks. We submitted APRS/SCNP Evidence to the Rural Affairs and Islands Committee

# **The Association for the Protection of Rural Scotland**

## **Report of the Directors**

### **For the Year Ended 31 December 2025**

## **Objectives and Activities (continued)**

and Nikki gave evidence at the NE Bill Committee at Stage 1. We led on Part three (National Parks) of the Bill for LINK and we found MSPs to support our amendments. At the end of Stage two we had a big win with the inclusion, in the Bill, of a requirement on the Scottish Government to produce and review a policy statement on National Parks at least every 10 years. See Report on Stage 1, Report on Stage 2. The Bill was passed at Stage 3 and is set to become an Act in early 2026.

### Planning and Greenbelts

This year we maintained Nikki Sinclair's post working on Green Belts and Planning at two days a week.

- **Winter Webinars**

Our 2024/25 webinar series on Biodiversity and planning was a success, comprising five webinars (including the bonus one on SUDS in August). We had 172 people in total registered – and most came to more than one. They were well attended in person and the videos have been viewed 388 times on YouTube (103 hours watched).

Our 2025/26 series started with a webinar on the Historic Environment and Planning, followed by a webinar on Battery Energy Storage Systems.

- **In person event – the Nature of Planning**

Communities joined APRS and Planning Democracy at Palacerigg Country Park in April to discuss biodiversity and the planning system. The event ran at the end of our series of four webinars on the subject of Biodiversity and Planning. One of the key aims was to have plenty of time to chat informally, answer the many questions that arose during the webinars, and spend time sharing experiences and meeting other people who are interested in the same issues. We had speakers on tree surveys, the work of an ecologist in development, and two planners held surgeries for people with queries. There were groups present from all over Scotland and as far afield as Arran and Aberdeen.

- **Planning Enquiries**

We have introduced a new spreadsheet to record planning enquiries and have received 35 enquiries this year from 19 of Scotland's 34 planning authorities. These enquiries have covered Green Belts, energy-related matters (including sites within Green Belts), Local Development Plans and planning processes, among other topics, including one relating to a data centre application.

We had disappointing news from Potterton, Aberdeenshire, in a case we had been supporting for five years, that planning permission for 192 houses on a former Green Belt site had been allowed (subject to legal agreements) despite a long running campaign by Keep Potterton Green. A sharp reminder of the potential result of changes to land allocations in LDPs happening before local people become aware of the implications. Another significant and long-running planning case on Green Belt in North Lanarkshire came to a head with the local authority rejecting the application for the Europark development as contrary to many of the policies in NPF4. The decision was then appealed by the developer.

- **Evaluation**

A specialist volunteer carried out an evaluation of our work advising communities on planning through bespoke advice, webinars, and guidance. Our two main impact goals in this work are: 1) to Build Awareness of how communities can engage in planning issues, and 2) to Empower Action from those communities. Key community concerns included greenspace loss (20%), wellbeing (18%), and environmental impacts (18%). Surveyed attendees reported both increased awareness of the planning system and increased willingness to act: with a 32% increase in confidence to take planning-related action. Our online advice resources were accessed over 700 times. Full report available.

- **Policy Work**

Our response to a call from the Local Government, Housing and Planning Committee (LGHP), for views on the implementation of NPF4 covered issues of biodiversity, energy, the Housing Land Audit and community

# **The Association for the Protection of Rural Scotland**

## **Report of the Directors**

### **For the Year Ended 31 December 2025**

## **Objectives and Activities (continued)**

benefit. We also responded to a review of permitted development rights.

We responded to the consultation on the next iteration of the Land Use Strategy. We were concerned that Regional Land Use Partnerships were only mentioned in passing in this consultation and there is a lack of any levers or processes by which the vision in this document can be realised.

Inspired by a couple of enquiries on battery storage in Green Belts, including a 330MW site near Cochno, and particularly one called Lower Bodachra near Aberdeen, where we found that biodiversity enhancement was ruled out by Energy Consents Unit (ECU), we began the battery energy storage systems (BESS) research project with two volunteers.

Looking at decisions made by ECU, we were concerned about failure to cover biodiversity enhancement in decision letters and conditions for some developments. We found common cause with RSPB who were also concerned about decisions ignoring biodiversity enhancement requirements on wind farms. We led on a LINK letter to the Chief Planner about our concerns. This work continues in parallel with our BESS project.

### Energy Project

This year we focused much more on energy developments, due to the increase in the number of enquiries coming to us about energy projects, particularly those in Green Belts. Our aim is to work on issues that ensure we have a climate-safe future but also retain the beauty of our landscapes. We started with battery storage because of the volume of these developments being positioned in close proximity to settlements in Green Belts. We are now also looking at Data Centre developments because they have such a huge energy demand, which will impact on targets for net zero and the volume of renewable infrastructure needed to be built in the countryside.

- **Battery Energy Storage Systems Project (BESS)**

We published our 'Battery Storage and the Planning System' report with thanks to volunteers Katie Woodward and Cameron Luck. We found a huge over capacity of battery storage in the planning system with three times more consented than government targets for a net zero energy system. We also found that the Energy Consents Unit was often ignoring much of NPF4 in their decision making. This has created a lot of attention in the press - see below in the media section. Read the report: <https://aprs.scot/press-release/bess-report/>

- **Data Centres**

Scotland is being seen as a hub for data centres due to the potential for renewable energy resources, and the demand for data centres is skyrocketing due to the growth of AI. We are working on data centres because of their potential to completely blow the projections for energy demand, and divert renewable energy from the decarbonization of our economy into serving AI. We have found that, as of December 2025, there is as much electricity demand in the planning system for proposed data centres as the peak demand for energy for the whole of Scotland. This could have significant impacts on landscape – directly and indirectly. We have a research project with three volunteers and started a campaign on data centres in October.

### Manifesto Asks

The APRS Manifesto highlights key asks for the Holyrood elections in May 2026.

- **Land Use Planning**

Give communities more of a voice in how land is used, deliver public interest benefits and create more sustainable patterns of land use by introducing a planned and integrated approach to land use and development at the national, regional and local levels.

- **The Planning System**

A planning system that continues to strongly protect landscapes, natural heritage and deliver public interest

# **The Association for the Protection of Rural Scotland**

## **Report of the Directors**

### **For the Year Ended 31 December 2025**

#### **Objectives and Activities (continued)**

outcomes. An Equal Right of Appeal. Battery storage to be included in Local Development Plans and consents to be decided at local authority level.

- **Circular Economy**

Ensure that Scotland's shift to a circular economy brings swift benefits in reduction of waste and litter.

Deliver Scotland's deposit return scheme on schedule. Deliver the disposable coffee cup charge and a roll out of a universal returnable cup scheme. Develop a comprehensive EPR Scheme.

- **Designated Landscapes**

Develop a new approach for the designation and operation of National Parks and landscapes of national, regional and local importance, helping realise the benefits of our landscapes for Scotland's people, biodiversity and climate resilience.

- **Access to the Countryside**

Ensure local access to the countryside through accurate, joined-up and easily accessible maps of the core path network, with local authorities providing up to date and accurate data, presented on one map for ease of use, with the data openly available and easily accessible for all.

- **Affordable Housing and the Rural Economy**

Turn around depopulation in rural areas and facilitate the provision of more affordable housing in rural areas by improving the way land is delivered for housing, taking a public interest approach.

#### Other Policy

Circular Economy became a smaller part of our work this year, however we are still part of a group meeting with Cabinet Secretary Gillian Martin quarterly, and respond to consultations and contribute to letters to both the UK and Scottish Government. Ensuring the implementation of the UK Deposit Return Scheme is a key aim.

We contributed to and signed various joint letters and consultations, mainly as members of LINK, but also with ERCS and Wildlife and Countryside LINK. These included LINK's Holyrood Manifesto, 6 actions on the circular economy, 3 on protected areas, 3 on planning, 2 on biodiversity, 1 on energy and 1 on funding.

We were part of a coalition campaigning for a review of the rollout of phone masts on a geographical area basis, rather than to cover homes and businesses meaning many were going up in remote mountain areas where they served no homes or businesses. This was led by JMT and Mountaineering Scotland and it was gratifying to have a win, which also saved the tax payer millions of pounds.

Our work on the Internal Market Act (IMA) led directly to the publication of a LINK report on the IMA. We responded to the Land Use strategy consultation – including attending two workshops.

In June 2025 the new Scotland's Landscape Charter was launched. It highlights the importance of our landscapes to people, place and nature and has been endorsed by the Scottish Government and its agencies. APRS undertook some of the background work that underpinned the revision of the Charter in 2024.

#### Staff and Volunteer News

In June, after 13 years in post our administrator Nina Sobecka retired. We were very sorry to lose Nina, who was so well loved by staff and by our members, who she had got to know well over the years. Laura MacLeod joined us as administrator/office manager working three days a week. Nikki Sinclair, Green Belts and National Parks Manager, and Kat Jones, Director, continued working three days a week each during 2025.

During 2025 we had eight volunteers: two working on the archive project, one on the webinars and evaluation, two on our BESS report and three on our data centres report. We estimate that, over the year, volunteers worked 1080 hours, which is the equivalent of another person on the team working three and a half days a week for the whole year. In addition we had a specialist volunteer, Fran Booth, who very expertly facilitated our Board day away which was a chance to think about our strategy for the 2026

# **The Association for the Protection of Rural Scotland**

## **Report of the Directors**

### **For the Year Ended 31 December 2025**

## **Objectives and Activities (continued)**

Holyrood Elections.

### History of APRS

An edited version of a blog on the Hydropower campaigning history of APRS is going into the next magazine of Mountaineering Scotland and, we hope, JMT. We are encouraging people to take photos of places from the 1935 publication of Scotland's lochs today.

### Communications

Our email newsletter audience is continuing to grow with 650 non-member recipients. We sent an e-news out 6 times this year and one longer newsletter of 12 pages. In 2025 we produced 45 blogs and news articles on the website and uploaded 41 items to the resources section (reports, open letters, consultation responses, case-studies, etc). The most viewed news item was the blog on misinformation and the National Park with 2,700 views directly leading to new life memberships and donations. Altogether the website had 60,000 page views from 22,000 user sessions.

### APRS becoming a SCIO

This year we made significant progress towards changing to a Scottish Charitable Incorporated Organisation (SCIO). We agreed a new constitution at an EGM in September and we obtained approval from OSCR on 26 January 2026.

### IT Security Review

We undertook a review of our IT and cyber security funded through the Scottish Council for Voluntary Organisations (SCVO). The report will give recommendations on where changes can be made to our IT policies and procedures to improve our cyber security and ensure our files and data are held safely.

### Fundraising and Communications

APRS is a small charity with very limited reserves and so bringing in enough money to sustain the organisation each year is critical. This year we have concentrated on getting APRS more widely known and to direct that interest towards membership and donations, with some success, (though we have a long way to go if we are to be on a long-term sustainable footing).

We are extremely grateful to the following charitable trusts that have provided funding for APRS this year, some of which have provided regularly for many years, and without whom we couldn't do our work: Tay Charitable Trust, Sylvia Aitken Charitable Trust, Whitley Animal Protection Trust, Cruden Foundation, Mrs M H McMillan's Charitable Trust, and a generous charitable trust which supports the National Park Strategy project.

We reapplied to Patagonia for continued support for our Planning and Green Belts work and secured funding for one day a week work until October 2026. There was a gap in funding for Nikki's role, which we covered from a legacy received. It has been a challenging fundraising environment in 2025 and we did not secure any additional funding from grants and trusts, despite many applications, including to Esme Fairbairn and Jonathan Ellerman for core costs. However, our partnership with the Big Give Green Match Fund continued, which doubled gifts to APRS during a week in April. This year we set a target twice that of 2024 (£10,000), and raised £7,974 from 47 donors, more than double the number of donors from last year. Together with the matched funding and gift aid this came to a total of £17,924.

We were extremely fortunate to receive two legacies this year: from David Maisels and from Sonia Jacks. We are also expecting a legacy from the estate of Margaret Hunter in 2026. We have relied on these legacies to give us the confidence to re-recruit for the administrator role and to keep Nikki in post three days a week.

# **The Association for the Protection of Rural Scotland**

## **Report of the Directors**

### **For the Year Ended 31 December 2025**

#### **Objectives and Activities (continued)**

Memberships and donors are growing, which we hope is due to the new flexible membership fee and credit card function we put in place last year, combined with the awareness raising we have been doing on APRS's work. We now have 318 memberships, including 26 paying by monthly donation. With the flexible membership fee, we are receiving higher donations – average £10 per month for those donating monthly. We also have some members paying a small amount per month, which shows we are also attracting members who can only afford a small contribution. However, we still have a long way to go to get to a sustainable level of support. We had 23 new members this year (last two years 15 and 20 new members, and an average of 7 new members per year over the 6 years before that). Some of the work we are doing has been especially good for attracting donations and members.

Having noticed a large number of visitors to our webpage from the US, we created a landing page for Friends of the US and Canada in the hope of bringing in donations.

We are now seeking support for our new area of work around energy from various philanthropic sources and are grateful for help received from Julie Christie of Environment fFunders Network, and Alison Connelly for advice on our fundraising generally.

#### Media coverage

We no longer have paid for media monitoring so this just gives a snapshot of the extensive press coverage APRS achieved in 2025.

There were some key campaigns that received excellent media coverage including: the National Parks campaign including coverage of the Valentine's day campaign 'Show the love for Galloway National Park' which even got into the Daily Mail. A fast reaction to press from the energy renewables industry on the Galloway National Park decision got our rebuttal into most papers, for example, The Herald, and The Ferret articles on who was behind the campaign against the National Park. In May, our press release ahead of the announcement by the Scottish Government on a new National Park made it onto the front page of the Herald, as well as onto STV, Scottish Farmer and all Scottish outlets. Similarly our reaction to the cancellation of a new National Park the following day was very broadly communicated by the BBC, among many others.

We had coverage on Radio Scotland and in most local and national newspapers with an article on the Internal Market Act, coming from the LINK report. One example in the Daily Record.

On Battery Storage, we had a big article on the Cochno BESS in the Clydebanks Herald, using Kat's photos, and an STV interview for an onside piece. We were also in the Herald.

The launch of our Battery Storage report made a big impact with a radio story recorded in advance running on Farming today, and Radio Scotland. We had articles featured in most newspapers run by the PA, for example the Scotsman. The Herald also ran a special in-depth article.

On Data Centres we had a front page headline in the National and articles in the ipaper, and some Ayrshire local papers. We also had multiple articles in the Herald, including an article on the results of parliamentary questions Ariane Burges submitted on data centres and NPF4.

#### Looking forward to 2026

- Conduct a strategic review of National Parks, National Scenic Areas and other landscape designations. We have set up a new 'Mayhew Committee' in commemoration of John Mayhew, previous Director of APRS who sadly passed away in November 2025. This committee takes forward the combined work of APRS/SCNP on protected landscapes and will plan our work in this area for the next 5 years.
- Continue to support and advise communities campaigning against unsustainable developments in their local areas, particularly those on Green Belts. We will be especially focused on communities

# **The Association for the Protection of Rural Scotland**

## **Report of the Directors**

### **For the Year Ended 31 December 2025**

#### **Objectives and Activities (continued)**

campaigning against data centres in both Green Belts and the wider countryside and Battery Energy Storage Systems (BESS) in Green Belts.

- We will work on key policy issues around energy and climate, focusing on better policy for data centres and BESS, and on land use planning. We will work with communities impacted by infrastructure to campaign for these changes.
- Campaign for better access to Green Belts and Scotland's countryside by the public, including digital and printed core path mapping.
- Continue working closely in collaboration with community organisations and Planning Democracy on our Green Belts and planning work, Ramblers Scotland on our core paths campaign and Scottish Environment LINK on all elements of policy work that affect our countryside and landscapes.

The extent we can work in-depth on both data centres and energy will depend on finding resourcing for additional staff time.

#### **Financial Review**

At the end of the financial year the carry forward sum was £113,649 (2024: £88,382), of which £84,566 was unrestricted, and £29,083 was restricted. This represents an increase of total funds by £25,267 compared with previous year, owing largely to legacies received during the year.

##### Reserves Policy

Free reserves as at the year end, being unrestricted funds, amounted to £84,566 (2024: £35,019).

The reserves policy is to accumulate a level of financial reserves which ensures that APRS's 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 £25,000.

##### Risk Management

The APRS Executive Committee regularly assesses the potential risks to which the charity is exposed, including reviewing the risk register prepared by the Director and presented at every board with a review 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 the 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.

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

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

#### **By order of the Board of Trustees**



**Name:** Iain Harrison

**Date:** 31/03/2026

## **Independent Examiner's Report**

### **To the Directors of The Association for the Protection of Rural Scotland**

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 13 to 19.

#### **Respective responsibilities of 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. 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.



Anna Chworow  
AAT Professional Diploma  
Craigart  
Ladybank  
KY15 7PA

Date: 31/3/2026

**The Association for Protection of Rural Scotland**  
**Statement of Financial Activities**  
**For the Year Ended 31 December 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Income from:</b>					
Donations and legacies	1	108,181	21,114	<b>129,295</b>	142,080
Charitable activities	2	-	-	-	10,491
Investments	3	634	-	<b>634</b>	1,915
<b>Total</b>		<u>108,815</u>	<u>21,114</u>	<u><b>129,929</b></u>	<u>154,486</u>
<b>Expenditure on:</b>					
Charitable activities	4	<u>59,268</u>	<u>45,394</u>	<u><b>104,662</b></u>	<u>164,440</u>
<b>Total</b>		<u>59,268</u>	<u>45,394</u>	<u><b>104,662</b></u>	<u>164,440</u>
<b>Net income / (expenditure)</b>		<u>49,547</u>	<u>(24,280)</u>	<u><b>25,267</b></u>	<u>(9,954)</u>
<b>Transfers between funds</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		49,547	(24,280)	<b>25,267</b>	(9,954)
<b>Funds brought forward</b>		<u>35,019</u>	<u>53,363</u>	<u><b>88,382</b></u>	<u>98,336</u>
<b>Funds carried forward</b>		<u><b>84,566</b></u>	<u><b>29,083</b></u>	<u><b>113,649</b></u>	<u>88,382</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# The Association for Protection of Rural Scotland

## Balance Sheet at 31 December 2025

	Note	2025 £	2024 £
<b>Current assets:</b>			
Debtors	7	17,015	21,819
Cash at bank and in hand		<u>98,372</u>	<u>71,579</u>
		<u>115,387</u>	<u>93,398</u>
<b>Liabilities:</b>			
Amounts due within one year	8	<u>1,738</u>	<u>5,016</u>
<b>Net current assets</b>		<u>113,649</u>	<u>88,382</u>
<b>Total net assets</b>		<u>113,649</u>	<u>88,382</u>
<b>Funds</b>			
Unrestricted funds	9	84,566	35,019
Restricted funds	9	<u>29,083</u>	<u>53,363</u>
<b>Total Funds</b>		<u>113,649</u>	<u>88,382</u>

The directors are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 relating to the audit of the financial statements for the year by virtue of the Section 477, and that no member or members have requested an audit pursuant to Section 476 of that 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
- 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 requirements 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.

The accounts on pages 13 to 19 were authorised for issue by the directors and are signed on their behalf by:

**Director**



**Name** Iain Harrison

**Date** 31/03/2026

The notes on pages 16 to 19 and the accounting policies on page 15 form part of these financial statements.

# **The Association for Protection of Rural Scotland**

## **Accounting policies**

### ***Basis of accounting***

The financial statements have been prepared under the historical cost convention, and in accordance with Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)' – referred to as 'the Charities SOPR'. The charity is a public benefit Entity as defined by FRS 102.

The charity has applied the alternative structure for smaller charities allowed under paragraph 4.22 of the Charities SOPR and has not reported on activity basis. Similarly, as a smaller charity, a cash flow statement has not been prepared.

### ***Going concern***

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### ***Income***

Income from annual grants is recognised in the period to which the grant relates. Any annual grants received in advance are included as deferred grants in creditors. Income from other grants and donations is recognised on receipt.

Where a grant or donation is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

### ***Expenditure***

All expenditure is accounted for on an accruals basis.

### ***Debtors***

Debtors are recognised at the settlement amount due.

### ***Creditors***

Creditors and provisions are recognised, at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably

### ***Fixed assets***

Fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Depreciation is recognised so as to write off the costs or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and fittings	25% straight line
-----------------------	-------------------

Expenditure below £1,000 pounds is not capitalised. The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and carrying value of the asset, and is recognised as net income or expenditure for the year.

### ***Taxation***

The company is exempt from corporation tax on its charitable activities. The company is not registered for VAT and expenditure includes VAT where relevant.

### ***Fund accounting***

*Restricted funds* may only be used for particular purposes within the objects of the charity as specified by the donor or by the terms of an application for the funds.

The *Unrestricted general fund* is available to be used for any of the charitable objects at the discretion of the Directors.

# The Association for Protection of Rural Scotland

## Notes to the Accounts

### 1. Donations and legacies

	Unrestricted	Restricted	2025	2024
	£	£	£	£
National Lottery Community Fund	-	-	-	20,000
Patagonia	-	11,114	11,114	7,733
Donation from TOMRA	-	-	-	45,000
Anonymous family trust (*)	-	-	-	30,000
Whitley Animal Protection Trust	5,000	-	5,000	2,000
Sylvia Aitken Charitable Trust	5,000	-	5,000	2,000
Tay Charitable Trust	5,000	-	5,000	5,000
Mrs MH McMillan's Charitable Trust	4,000	-	4,000	4,000
Income from membership	27,781	-	27,781	26,347
Legacy income	59,785	-	59,785	-
Other grants and donations	1,615	10,000	11,615	-
<b>Total donations receivable</b>	<b>108,181</b>	<b>21,114</b>	<b>129,295</b>	<b>142,080</b>

\* A small family trust does not accept unsolicited funding requests and wishes to remain anonymous.

### 2. Charitable activities income

	2025	2024
	£	£
Fee income	-	10,343
Event income	-	148
<b>Total income from charitable activities</b>	<b>-</b>	<b>10,491</b>

### 3. Investment income

	2025	2024
	£	£
Bank interest	634	1,915
<b>Total donations receivable</b>	<b>634</b>	<b>1,915</b>

# The Association for Protection of Rural Scotland

## Notes to the Accounts (continued)

4. Charitable activity costs		Unrestricted	Restricted	2025	2024
		£	£	£	£
Staff costs	5	42,210	37,771	79,981	108,080
Consultants		3,000	7,412	10,412	31,317
Publications		1,284	-	1,284	612
Travel		103	-	103	292
Subscriptions		1,616	120	1,736	1,647
Events		92	-	92	1,022
Overheads		7,852	91	7,943	18,024
Governance	6	3,111	-	3,111	3,446
<b>Total charitable activity costs</b>		<b>59,268</b>	<b>45,394</b>	<b>104,662</b>	<b>164,440</b>

5. Staff costs	2025	2024
	£	£
Salaries	72,698	96,631
Social security costs	830	2,167
Pension costs	6,453	9,282
<b>Total staff costs</b>	<b>79,981</b>	<b>108,080</b>

The average total number of employees during the year, calculated on a head count basis, was 3 (2024: 5). No employees received employee benefits of more than £60,000.

Key management personnel received total remuneration of £57,283 (2024: £53,637) during the year.

Figures for 2024 have been restated to show corrected allocation between salaries, social security and pension costs

6. Governance costs	2025	2024
	£	£
Accounts and independent examination	950	950
Other accountancy services	823	1,565
Board and AGM costs	1,338	931
	<b>3,111</b>	<b>3,446</b>

7. Debtors	2025	2024
	£	£
Grants receivable	15,000	20,000
Other debtors	1,713	1,487
Prepayments	302	332
	<b>17,015</b>	<b>21,819</b>

# The Association for Protection of Rural Scotland

## Notes to the Accounts (continued)

8. Creditors	2025	2024
	£	£
Accruals and creditors	1,738	5,016
	<u>1,738</u>	<u>5,016</u>

## 9. Movement on Funds

	Note	At 1/1/25	Incoming resources	Outgoing resources	Transfers	At 31/12/25
		£	£	£	£	£
<b>Restricted funds:</b>						
National Parks	(a)	25,062	2,000	(11,889)	-	15,173
Deposit Return Scheme	(b)	19,137	-	(15,090)	-	4,047
Green Belts	(c)	9,164	11,114	(18,415)	-	1,863
Data Centres	(d)	-	8,000	-	-	8,000
<b>Total restricted funds</b>		<u>53,363</u>	<u>21,114</u>	<u>(45,394)</u>	<u>-</u>	<u>29,083</u>
<b>Unrestricted funds:</b>						
General fund		35,019	108,815	(59,268)	-	84,566
<b>Total unrestricted funds</b>		<u>35,019</u>	<u>108,815</u>	<u>(59,268)</u>	<u>-</u>	<u>84,566</u>
<b>Total funds</b>		<u>88,382</u>	<u>129,929</u>	<u>(104,662)</u>	<u>-</u>	<u>113,649</u>

## Notes on Funds

- (a) The National Parks fund represents funding received to support a joint project with the Scottish Campaign for National Park (SCN) campaigning for more national parks in Scotland.
- (b) The Deposit Return Scheme represents funding received from TOMRA to support a project aimed at campaigning for a deposit return scheme for all drinks containers in Scotland.
- (c) The Green Belts fund represents funding received to advocate the importance of Green Belt at the national level and to support local groups across Scotland in their efforts to protect their local
- (d) The Data Centres fund represents funding received to actively monitor and challenge the proliferation of large-scale data centres, particularly in Scotland's greenbelts

## 10. Trustee expenses and remuneration

None of the trustees received any remuneration or benefits in the year (2024: nil). No travel expenses were reimbursed to any of the trustees (2024: nil).

# The Association for Protection of Rural Scotland

## Notes to the Accounts (continued)

### 11. Statement of Financial Activities - Comparative figures by class for the prior year

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £
<b>Income from:</b>				
Donations and legacies	1	39,347	102,733	142,080
Charitable activities	2	10,491	-	10,491
Investments	3	1,915	-	1,915
<b>Total</b>		<u>51,753</u>	<u>102,733</u>	<u>154,486</u>
<b>Expenditure on:</b>				
Charitable activities	4	<u>78,769</u>	<u>85,671</u>	<u>164,440</u>
<b>Total</b>		<u>78,769</u>	<u>85,671</u>	<u>164,440</u>
<b>Net income / (expenditure)</b>		<u>(27,016)</u>	<u>17,062</u>	<u>(9,954)</u>
<b>Transfers between funds</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(27,016)	17,062	(9,954)
<b>Funds brought forward</b>		<u>62,035</u>	<u>36,301</u>	<u>98,336</u>
<b>Funds carried forward</b>		<u><u>35,019</u></u>	<u><u>53,363</u></u>	<u><u>88,382</u></u>