



**Lothians
Conservation
Volunteers**

Trustees Annual Report and Accounts

1 April 2018—31 March 2019

The Lothians Conservation Volunteers (LCV) was founded in 1970 and has been a SCIO since February 2017. In this document the Trustees present their report of LCV's activities for the year ending 31st March, 2019 along with a financial review and financial statements in Receipts & Payments format accompanied by the report of our independent examiner.

- Activity Report: Pages 2-9
- Achievements and impacts Pages 9-11
- Financial Review: Pages 12-16
- Independent Examiner's Report: Pages 17-Error: Reference source not found
- Accounts: Pages 19-26

Charitable aims

LCV exists:

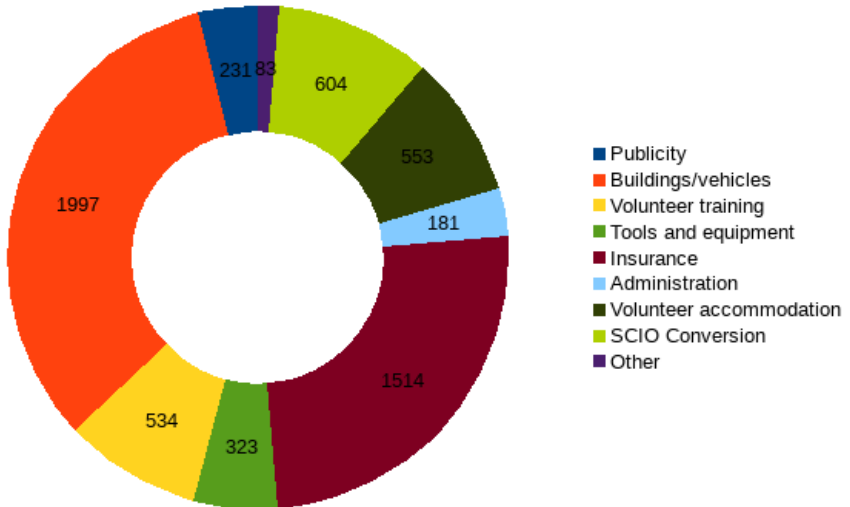
- To advance environmental protection and improvement in the Lothians and elsewhere for the benefit of the environment and the public by doing practical work to create and maintain nature reserves and other sites of biological, scientific or environmental importance.
- To advance the education of the public in the principles and practice of environmental conservation by providing volunteering opportunities and training in practical conservation skills.

Affiliations

LCV is a member of the TCV Scotland Community Network (67142) and is affiliated with the Scottish Council for Voluntary Organisations. We are recognised by OSCR and the Inland Revenue as a Scottish Charitable Incorporated Organisation (SC020384).

Charitable activities

Spending: This year LCV has spent a total of £6,019 (2018: £6,233) in pursuit of its charitable aims. Almost all of this expenditure derives directly from LCV's practical activities and the facilities, such as buildings, needed to support them (£4,386: Buildings / vehicles, Tools / equipment, Insurance & Accommodation, 73%). A further £765 (13%) relates to volunteer and client recruitment (Publicity and Training). Administrative costs account for £785 (Administration & SCIO Conversion, 13%) and the remaining £83 (1%) relates to sundry one-off expenses.



Practical activities: LCV works every Sunday and some Saturdays on activities that vary according to the season. We work for a range of clients, including conservation bodies, local councils, and other managers of land with conservation

value. We pride ourselves on being able to provide skilled and committed volunteers.

This year LCV ran 64 (2018:60) tasks for 14 (2018: 17) different clients at 29 (2018: 30) different sites and did 620 days of voluntary work (2018: 579) for conservation projects in Scotland.

We had an average of 9.1 volunteers on each task (2018: 9.0, 2017: 9.5, 2016: 8.2, 2015: 9.5). These figures are broadly in line with those of 2018 and likely reflects similar causes: a need, in the first part of the year at least, to grow our pool of members and a slightly larger number of Saturday tasks than has historically been the case, which tends to reduce the average number of volunteers per task as Saturday tasks are more lightly attended.

Midlothian Council was our biggest client with 142 volunteer days, followed by Historic Environment Scotland with 85 days and then the Scottish Wildlife Trust (SWT) with 73. SWT was our largest client in 2017/18 with 115 volunteer days but this reduction has been compensated by our involvement with newer clients such as Granton Castle Walled Garden and the Gifford Community Woodland. One notable absence from the list of clients this year is West Lothian Council. We are still in touch with them and believe the lack of tasks is simply due to the harsh funding environment experienced by this client at present.

There have been three residential tasks, two for the Scottish Wildlife Trust at Carsegowan Moss and Carstramon Wood, and one for Scottish Natural Heritage (SNH) at Tainish, which also included some work at Moine Mhor.

| Client | Site | Date | Work | Work Days |
|-------------------------------|------------------------------|---------------------------|-------------------------------------|-------------|
| Midlothian Council | Roslin Glen (MLC) | 08/07/2018 | Woodland work | 11 |
| | | 05/08/2018 | Balsam bashing | 9 |
| | | 14/10/2018 | meadow work and storm clearance | 9 |
| | | 30/12/2018 | Woodland management | 7 |
| | | 31/03/2019 | site maintenance | 13 |
| | Gore Glen | 23/09/2018 | Thinning alder / birch | 12 |
| | | 25/11/2018 | Clearing broom and saplings | 12 |
| | | 16/12/2018 | Clearing and thinning | 14 |
| | | 02/01/2019 | Clearing broom | 8 |
| | Penicuik to Dalkeith Walkway | 08/04/2018 | Drainage & woodland work | 5 |
| | | 29/04/2018 | Pond, path & bridge maintenance | 7 |
| | | 02/09/2018 | Meadow work and general maintenance | 7 |
| | | 18/11/2018 | Pathwork | 9 |
| | | 31/12/2018 | clearing path | 5 |
| | Straiton Pond | 08/09/2018 | Pond and pathwork | 8 |
| Valleyfield Pond | 21/07/2018 | straw bales and clearance | 6 | |
| TOTAL | | | | 142 |
| Historic Environment Scotland | Holyrood Park | 01/04/2018 | Planting wildflower seed | 6 |
| | | 20/05/2018 | Himalayan balsam control | 7 |
| | | 23/06/2018 | Balsam bashing | 5 |
| | | 14/07/2018 | Balsam bashing | 5 |
| | | 12/08/2018 | Balsam bashing | 7.5 |
| | | 09/09/2018 | Firebreaks in gorse | 7 |
| | | 27/10/2018 | Sowing / planting wildflowers | 8 |
| | | 08/12/2018 | Cutting fire breaks | 4 |
| | | 13/01/2019 | Gorse cutting | 12 |
| | | 27/01/2019 | Firebreaks in gorse | 13 |
| | 10/02/2019 | Cutting gorse | 10 | |
| TOTAL | | | | 84.5 |
| Scottish Wildlife Trust | Bawsinch | 30/09/2018 | pondwork | 11 |
| | | 02/12/2018 | Reedbed work | 10.5 |
| | Carsegowan Moss | 19/10/2018 | Woodland work | 20 |
| | Carstramon Wood | 15/03/2019 | Tree removal | 12 |
| | Addiewell Bing | 29/07/2018 | tree weeding and path work | 10 |
| | Red Moss | 16/09/2018 | Pulling regen | 9 |
| TOTAL | | | | 72.5 |

| | | | | |
|---|------------------------------|------------|--------------------------------|-----------|
| City of Edinburgh Council | Blackford Glen | 03/06/2018 | Himalayan Balsam control | 12 |
| | | 24/06/2018 | Balsam bashing | 9 |
| | | 15/07/2018 | Balsam bashing | 8 |
| | Easter Craiglockhart Hill | 13/05/2018 | Yellow archangel control | 6 |
| | | 07/10/2018 | pond and meadow work | 9 |
| | Burdiehouse Burn Valley Park | 22/04/2018 | Clearing Russian vine | 8 |
| | Cramond Foreshore | 27/05/2018 | Clearing Japanese Rose | 7 |
| TOTAL | | | | 59 |
| Falkland Estate Trust | Falkland Estate | 15/04/2018 | Rhodi bashing | 12 |
| | | 19/08/2018 | Rhodi bashing | 12 |
| | | 09/12/2018 | Cutting rhododendron | 12 |
| | | 06/01/2019 | Clearing rhododendron | 11 |
| | | 20/01/2019 | Rhodie bashing | 10 |
| TOTAL | | | | 57 |
| East Lothian Council | Trapain Law | 01/07/2018 | Pulling ragwort | 7 |
| | | 22/07/2018 | Pulling ragwort | 8 |
| | Gullane Bents | 26/08/2018 | scything and raking meadow | 11 |
| | Yellowcraigs | 10/11/2018 | Clearing sea buckthorn | 9 |
| | North Berwick Law | 17/06/2018 | Pulling ragwort | 6 |
| | Saltoun Old Quarry | 04/11/2018 | Scything and raking | 4 |
| TOTAL | | | | 45 |
| Gifford Community Woodland | Gifford Community Woodland | 26/01/2019 | Removing & piling rhododendron | 9 |
| | | 02/02/2019 | Cutting rhododendrons | 9 |
| | | 23/02/2019 | cutting rhododendrons | 12 |
| TOTAL | | | | 30 |
| David Long | Spottiswoode | 11/11/2018 | Woodland work | 13 |
| | | 03/02/2019 | Thinning birch | 14 |
| TOTAL | | | | 27 |
| Simon Lockwood | Abbey St Bathans | 17/02/2019 | tree maintenance | 11 |
| | | 24/02/2019 | Tree planting | 12 |
| TOTAL | | | | 23 |
| Friends of Granton Castle Walled Garden | Granton Castle Walled Garden | 17/11/2018 | Scrub removal | 9 |
| | | 03/03/2019 | clearing brambles | 13 |
| TOTAL | | | | 22 |
| Friends of Leadburn Community Woodland | Leadburn Community Woodland | 28/10/2018 | Clearing regen | 11 |

| | | | | |
|--|--------------------|------------|----------------------------------|-----------|
| TOTAL | | | | 11 |
| Tim Duffy | Donald Rose Wood | 24/03/2019 | Sowing wild flowers | 8 |
| TOTAL | | | | 8 |
| Friends of the Hermitage of Braid & Blackford Hill | Hermitage of Braid | 06/05/2018 | Edging paths | 7 |
| TOTAL | | | | 7 |
| Scottish Natural Heritage | Taynish NNR | 10/06/2018 | Bracken bashing and tree pulling | 32 |
| TOTAL | | | | 32 |

The minibus and tool store: LCV runs a minibus that is used to transport tools and volunteers to work sites. The minibus is used exclusively for the purposes of the group, and this year it was driven 3,105 miles (2018: 3,126) on task. The minibus is vital for our operation: it allows us to welcome volunteers who do not have their own transport, and gives us the means to transport bulky tools safely. The minibus is now due for replacement but due to supply issues in the market there are no minibuses available to buy until much later in 2019. We intend to begin the process of fundraising for our minibus this year, but these supply issues may require a further unavoidable delay.

The minibus is stored in a garage which LCV owns and maintains and which is adjacent to our tool store. LCV owns a wide variety of tools. One of the strengths of the group is that we can provide the client with volunteers who are fully equipped for the task. This year we have spent rather more on new equipment (£323, compared to £11 in 2017) including new grass rakes, waders and other equipment.

Members: On 31 March 2019 LCV had 127 members. Of these 15 were dormant members who had not been on task, but are still interested in LCV's activities and have requested continued membership. Two were members who had not been out for more than a year and had been contacted to ask if they would like membership to continue but whose membership was likely to lapse. There were 111 active members who had been on a task during the year. Due to the change in membership structure associated with the change to SCIO status it is this number which is comparable to the totals from previous years (2018: 93, 2017: 95, 2016: 95, 2015: 103). This represents a considerable improvement on previous years.

Leaders / Drivers: LCV has recruited both new leaders and new drivers in the last year and had 14 volunteers active in these roles, with 9 active task leaders and 9 active drivers (some volunteers do both). LCV prefers to avoid asking individuals to lead or drive on multiple tasks per month and so we track the numbers of tasks lead or driven by individuals. This tracking information is given in the table below.

| | Leading | Driving | Either |
|------------------|---------|---------|--------|
| 12 or more tasks | 2 | 2 | 4 |
| 8 to 11 tasks | 1 | 2 | 3 |
| 4 to 7 tasks | 4 | 3 | 4 |
| 1 to 3 tasks | 2 | 2 | 3 |
| Total | 9 | 9 | 14 |

The averages for the last ten years are 10 active leaders and 8 active drivers (excluding those taking single tasks). Both leader and driver numbers are close to these averages. However, a wider pool is always advantageous and we are always seeking to recruit both more leaders and more drivers, particularly as we still have several individuals who are exceeding the preferred threshold of one task per month.

Publicity and recruitment: A total of 67 new volunteers (2018: 40) came on their first task with us during the year. We are pleased that the work of our Publicity Officer Laura Marsh is having such an effect as we have not had so many new volunteers in a single year since 2011/12.

Data from our “New Volunteer” forms suggest that 45% of this year’s new volunteers found LCV through the internet, with four making a specific reference to Facebook, where efforts have been made in recent years to increase LCV’s profile, including limited use of paid advertising. Costs of this advertising are funded by an anonymous donation and capped at a maximum of £15 a month. A further 20% of new volunteers found LCV through the Edinburgh Volunteer Centre, 33% by word of mouth and the remaining 2% through other, or unstated, sources.

In 2018/19 the website received 12,770 visits, corresponding to around 586 unique visitors per month (2018: 18,578, 621). These figures are slightly lower than 2017/18. Several possible explanations for this decline exist, firstly that something happened to the statistics during April 2018, where we apparently

received only 25 visits for the month (compared to around 500 in the months either side); secondly that we switched hosting provider in October 2018 which may also have affected the gathering of statistics and finally that more of our volunteers may be obtaining task information from Facebook rather than from the website itself. As the decline is slight, the website is still an effective recruiting tool and LCV volunteer numbers are going up at present, we do not feel this is a call for concern.

The task programme remains the most popular page and most users reach it directly or via bookmarks.

The redesign of the website mentioned in our previous annual report was completed in June 2018. Though it is hard to attribute the rise in recruitment to any one cause, several volunteers have commented on the ease of finding information on the redesigned site.

We also attend the Edinburgh Volunteer Centre's volunteer fair, most recently in July 2018. While the fair does not always result in direct recruitment the Volunteer Centre are an important source of recruits and it is worthwhile to fly the flag.

In addition to the Facebook profile we already have, we are exploring the use of Instagram as a means of publicising our work and potentially engaging new volunteers.

Volunteer retention: The improvements to our publicity operation and the website appear to have led to a substantial increase in volunteer numbers and retention. In 2018/19, 32 new volunteers returned for a 2nd task (2017: 15) and 11 new volunteers returned four or more times (2017: 3). We are extremely pleased with this change and intend to build on these gains for the 2019/20 period.

Training: LCV aims to provide the training volunteers need to undertake tasks safely and in a skilled fashion. LCV, with funding from Foundation Scotland, ran a first aid course in September 2018 for 7 of our volunteers. This ensures we have adequate first-aid cover for our tasks in the future.

Income, fundraising and supporters: LCV's income comes primarily from client charges. Due to high and rising volunteer numbers in the approximate ten year period to 2012 LCV built up a considerable, and unplanned, financial surplus. The need to reduce this surplus has meant that there was no need to increase volunteer or mileage charges for many years. This surplus has now been reduced to an acceptable level; LCV's costs have increased and several long-term grants have been lost in recent years. Therefore to ensure LCV remains sustainable volunteer charges were increased slightly in 2018 and may need to increase further in the coming years. In addition to client income and several anonymous donations, LCV has also received support from Foundation Scotland. We are grateful to all our funders and donors.

Achievements and impacts

LCV's charitable aims are:

- *To advance environmental protection and improvement in the Lothians and elsewhere for the benefit of the environment and the public by doing practical work to create and maintain nature reserves and other sites of biological, scientific or environmental importance.*
- *To advance the education of the public in the principles and practice of environmental conservation by providing volunteering opportunities and training in practical conservation skills.*

Through our activities we have enabled 620 days of practical work to be undertaken with associated benefits for the environment and for all members of the public who use the sites where we work. We have brought 111 people (our members) into direct contact with volunteering and educational opportunities and provided indirect access to these opportunities to many more people who investigated what we offer but did not volunteer in practice.

Through our other activities, we have carried out the publicity and recruitment efforts needed to find the volunteers needed to enable us to carry out our practical activities.

Administrative information

Governance: LCV is run by a committee of trustees who are usually elected at the Annual General Meeting in May. They serve for one year, and may then stand for re-election. In addition our constitution permits trustees to be appointed by resolution of the committee. The trustees for the 2018/19 financial year are:

| | |
|----------------------|---|
| Coordinator | William McSporrán |
| Task Organiser | Matt McCabe |
| Treasurer | David Nutter |
| Newsletter Editor | Catriona Anderson (<i>until 12/3/2019</i>) Aurelie Brousse (<i>from 12/3/2019</i>) |
| Transport Secretary | Debbie Tribak |
| Logistics | Jackie Howlett |
| Fundraising | Meryl Norris |
| Publicity | Laura Marsh (<i>from 19/6/2018</i>) |
| Minibus | Trevor Paterson |
| Tools Officer | Edith Lendák |
| Membership Secretary | Louisa Martin (<i>until 11/12/2018</i>) Greg Parker (<i>from 11/12/2018</i>) |
| Training Officer | Peter Gilbert |
| Webmaster | David Nutter |

SCIO Conversion: Although LCV formally converted to a SCIO on 28th February 2017 there were a number of outstanding jobs which needed to be completed before the transfer could be finalised by OSCR.

1. A copy of the confirmation from National Savings acknowledging the shift must be provided to OSCR.
2. The funds held by Bank of Scotland must be transferred to a new account and OSCR supplied with confirmation of this.
3. OSCR require minutes confirming the transfer of all other assets and liabilities and the wind-up of the old group.

All these tasks have now been completed and OSCR are satisfied that we have met their requirements.

General Data Protection Regulation (GDPR): The GDPR came into force on the 25th of May 2018 and LCV has made considerable efforts this year to ensure that our systems and record keeping are in line with the new requirements. We maintain a data asset register detailing how we store, process and protect

personal information in the course of our work. In addition we have developed short privacy statements for our new volunteer forms, task sheet and website.

Contact details:

| | |
|--------------------|---|
| Post | William McSporrان, Coordinator, 14 Orchard Place, Livingston, EH54 6RX |
| Registered address | 4 (2F1) Murieston Terrace, Edinburgh, EH11 2LH |
| Web | www.lcv.org.uk |
| E-mail | enquiries@lcv.org.uk |

Bankers:

Bank of Scotland, PO BOX 1000, BX2 1LB

The year ahead

Last year we were seeking to:

- address issues with volunteer recruitment;
- complete our SCIO conversion;
- considerably improve our publicity operation;
- deal with emerging administrative challenges such as GDPR; and
- continue to improve our financial position.

By improving our publicity and marketing we have secured a considerable increase in both new volunteers and returning volunteers. Hopefully we will be able to build on these gains in the next reporting period. Our SCIO conversion is now complete and we have successfully integrated GDPR compliance into our daily activities. Our financial position is somewhat better than last year but there is still work to be done.

In the forthcoming reporting year we hope to continue our work to attract new volunteers on LCV tasks with a view to recruiting more drivers and leaders; continue to improve LCV's financial position by and to start work to fundraise and purchase a new minibus. This will be a large and complex task, especially as all vans now on the market are too high to fit into our garage and this may require some building work to rectify.

Financial Review

This year has seen a deficit of £554 (2018: £717 deficit). Though we are still in deficit, we have considerably improved our task income receipts on the 2017/18 financial year, offsetting the loss of the SWT grant.

Our deficit is composed of a deficit on unrestricted funds of £554 (2018: £717 deficit). We received £534 in restricted funding to deliver a first aid course. (2018: no funds received or spent). Funds employed stand at £68,636 (2018: £71,662) of which £7,820 (2018: £10,292) are restricted.

As our SCIO conversion is complete, we redesignated the remaining £412 to the minibus replacement fund. The minibus replacement fund now stands at £27,820 and we are confident that this amount will allow us to effectively fundraise for the replacement minibus in the forthcoming reporting year.

In recent years the loss of long-term grants from SNH and SWT Lothians has had a considerable impact on LCV's financial position. Fortunately in 2018/19 we are in a much stronger position than in 2016/17 where we made a loss of £3,314. This improvement over the past two years is due in part to a reduction in discretionary spend and to the rise in mileage and volunteer charges (to £0.65/mile and £5.50 a volunteer/day) in 2018. We are conscious of the need to provide good value to our clients and therefore do not currently have plans to raise either of these charges further but instead to explore the possibility of further income generation and cost-cutting to return LCV to full sustainability. Our target is to regain the ability to pay into a future minibus replacement fund after we have replaced our current bus.

Legacies

We have made no further payments from our small grants fund in this financial year. Last year we were awaiting confirmation from East Lothian Council that they had used the money we had given them to undertake gorse removal tasks at Traprain Law. As this further work did not take place we agreed with East Lothian Council that the money could be used on other conservation activities at Traprain and other sites in the region. Confirmation of this spend has been received, and

we do not plan to provide any further funding to East Lothian Council from the Small Grants Fund.

This spend was justified by Objective 4.1 of the LCV constitution: *“To advance environmental protection and improvement in the Lothians and elsewhere for the benefit of the environment and the public by doing practical work to create and maintain nature reserves and other sites of biological, scientific or environmental importance.”*

LCV’s Trustees will consider funding suitable projects brought to their attention but at present we are not actively soliciting applications for funding from our Small Grants fund.

Income

Income from tasks rose this year to £4,502 (2018: £3,456). This is due to increased numbers of volunteer days and an increase in task and mileage charges.

LCV applied for and received a £534 grant from Foundation Scotland to run a first aid course. (2018: £0, 2017: £700, 2016: £377, 2015: £1,061, 2014: £1,308).

Grant income is unlikely to make a large contribution to LCV funds for the foreseeable future as long-term grants for running costs are no longer available from SNH or other funders. This change has been driven by wider economic circumstances. The most recent manifestation of this structural change is the loss of the SWT Lothians block payment for tasks.

While the recent rise in volunteer and mileage charges has been very helpful in offsetting the loss of these grants it may be necessary to raise the volunteer charge again. We will not take such a step without further consultation with our clients.

Subscription income was £4 this year (2018: £12, 2017: £24, 2016: £32, 2015: £39, 2014: £16). Paid subscription offers no benefits to our members beyond the newsletter, and the price of subscription is very close to the cost of production of the newsletter. The trend over the past few years has been for this income to fall as we move to electronic distribution of the newsletter. We are not concerned by this.

On the expenditure side, we have continued to minimise our day-to-day running costs wherever possible. We use our income from clients to cover only the running costs for which it is difficult to obtain grant funding, and this means that we can keep our costs to our clients as low as possible. Our insurance costs have reduced once more this financial year as we sought and obtained improved vehicle insurance costs. In the next reporting period we will attempt to reduce our buildings and contents insurance costs as the current cost of £305 seems excessive.

The trustees have identified a number of designated funds to give clarity about our future financial planning. During the 2018/19 reporting period there were two funds which relate to our minibus, one relating to our SCIO conversion, and four which relate to plans to spend a legacy which we received in 2013. Details of these funds are as follows:

- **Minibus replacement fund.** This will part-fund the replacement of our minibus, which we expect to take place in 2019. By then, we aim to have built the fund up to cover a significant part of the cost of new minibus. Experience shows that it is much easier for us to raise grant funding for a new bus if we contribute a substantial fund of our own.
- **Minibus maintenance fund.** This provides a reserve for large repair bills for the minibus, which we would expect to incur towards the end of its life. This year we made no charges to this fund.
- **SCIO fund.** This fund of £1,500 was intended to cover outstanding costs related to our incorporation as an SCIO. This includes solicitors' fees and any administrative costs related to transferring the deeds of our properties within the Registers of Scotland. This year we charged £604 to the fund to cover the remaining costs of conversion and to complete the deed transfers for our garages. The remaining balance of £412 was then redesignated to the Minibus Replacement Fund.
- **Legacy funds** Colin McLean left an unrestricted £20,000 legacy to LCV in 2014/15. This fund was originally designated as four lots of £5000 as follows:
 - **Bawsinch fund.** This fund was spent in its entirety before the start of this reporting year and stands at £0.
 - **Reserve Development fund.** This fund exists to support projects on nature reserves. We spent £1,104 of this fund this year (2018: £1,141) to fund our accommodation and other expenses on

residential tasks at Carsegowan Moss. The remaining balance is £1,275. In the forthcoming financial year we will look for ways to continue our residential activities without fully depleting this fund.

- o **Tree Related Projects fund.** This fund will contribute to planting of trees, or other projects which enhance woodland cover / health. This fund still stands at £5,000 but we hope to identify some suitable woodland projects soon.
- o **Small Grants fund.** This fund will allow LCV to work with local organisations that couldn't otherwise afford projects or our services. To date £2,600 has been spent from this fund leaving £2,400. No further payments from this fund are anticipated at present

At year end, designated funds stood at £41,057 in total (2018: £43,486).

Risk management and reserves

The LCV Trustees carry out a regular review of the risks facing the group and of the impact, probability and possible mitigation of each risk. Financial risk is reviewed at each monthly committee meeting during presentation of the the treasurer's report for that month.

LCV has a system of financial controls. These controls aim to give us reasonable (but not total) safeguards for our assets from unauthorised disposal or use.

Our investment policy has concentrated on maintaining the value of our saving by investing in low-risk interest-bearing deposit accounts.

LCV maintains financial reserves to enable us to recover from the loss of a major client or donor while still meeting commitments to our clients and volunteers. At most our task programme extends four months into the future, so we aim to retain general fund reserves representing around one third to one half of our annual income in the range £3,000—£4,000. We review this policy annually. At the year end our unrestricted reserves are £3,334 in surplus (2018: £2,181 in surplus, 2017: £467 in surplus). This amount is now within the preferred range and the Trustees will endeavour to ensure that this remains the case.

Independent Examiner

We are grateful to Julia Loveland for carrying out an independent examination of our annual accounts this year.

Approved by the Trustees on **10th December 2019** and signed on their behalf by,

William McSporran, Co-ordinator

Independent Examiner's Report to the Trustees of Lothians Conservation Volunteers

I report on the accounts of the charity for the year ended 31st March 2019, set out on pages 19 to 26.

Respective responsibilities of Trustees and 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 trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 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 9 of the 2006 Accounts Regulationshave 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.

[INDEPENDENT EXAMINERS DETAILS REMOVED FOR CONFIDENTIALITY]

Statement of receipts and payments

For the year ended 31 March 2019

| Receipts | | Restricted funds | Unrestricted funds | Total 2019 | Total 2018 |
|---|------|------------------|--------------------|--------------|--------------|
| | Note | £ | £ | £ | £ |
| Donations | 2 | - | 131 | 131 | 1,837 |
| Legacies | | - | - | - | - |
| Grants | 3 | 534 | - | 534 | - |
| Receipts from fund-raising activities | | - | - | - | - |
| Gross trading receipts | | - | 4,502 | 4,502 | 3,456 |
| Income from investments other than land and buildings | | - | 298 | 299 | 196 |
| Rent from land and buildings | | - | - | - | - |
| Receipts from other charitable activities | | - | - | - | - |
| <i>Proceeds from social events</i> | | - | - | - | 27 |
| Total receipts | | 534 | 4,931 | 5,465 | 5,516 |

| Payments | | Restricted funds | Unrestricted funds | Total 2019 | Total 2018 |
|---|------|------------------|--------------------|--------------|--------------|
| | Note | £ | £ | £ | £ |
| Expenses for fund-raising activities | | - | - | - | - |
| Gross trading payments | | - | - | - | - |
| Investment management costs | | - | - | - | - |
| Payments relating directly to charitable activities | 4 | 534 | 5,485 | 6,019 | 6,233 |
| Grants and donations | 5 | - | - | - | - |
| Governance costs | | - | - | - | - |
| <i>Independent examination</i> | | - | - | - | - |
| <i>Preparation of annual accounts</i> | | - | - | - | - |
| Legal costs | | - | - | - | - |
| Total payments | | 534 | 5,485 | 6,019 | 6,233 |
| <i>Net receipts/(payments)</i> | | - | (554) | (554) | (717) |
| <i>Transfers to/(from) funds</i> | | - | - | - | - |
| <i>Surplus /(deficit) for year</i> | | - | (554) | (554) | (717) |

Statement of balances

At 31 March 2019

| Cash funds | Note | Restricted funds | Unrestricted funds | Total 2019 | Total 2018 |
|--|------|------------------|--------------------|---------------|---------------|
| | | £ | £ | £ | £ |
| Cash and bank balances at start of year | | 501 | 43,236 | 43,737 | 44,454 |
| Surplus/(Deficit) for year | | - | (554) | (554) | (717) |
| Cash and bank balances at end of year | | 501 | 42,682 | 43,183 | 43,737 |
| <i>National Savings Investment Account</i> | | | | 41,380 | 41,082 |
| <i>Bank of Scotland Treasurer's Account</i> | | | | 1,804 | 2,657 |
| | | - | - | 43,184 | 43,739 |

| Other assets | Note | Restricted funds | Unrestricted funds | Total 2019 | Total 2018 |
|--|------|------------------|--------------------|---------------|---------------|
| | | £ | £ | £ | £ |
| Minibus | 6,7 | 2,473 | - | 2,473 | 4,945 |
| Buildings | | 4,846 | 18,133 | 22,979 | 22,979 |
| Tools | | - | 1 | 1 | 1 |
| Total other assets at end of year | | 7,319 | 18,134 | 25,453 | 27,925 |
| Total assets at end of year | | 7,820 | 60,817 | 68,637 | 71,662 |

LCV has no other investments or assets.

Liabilities

The accounts are prepared on a receipts and payments basis and accordingly any liabilities discussed below are not reflected in the statement of receipts and payments and statement of balances for the period.

At present, LCV has no liabilities.

Approved by the Trustees on **10th December 2019** and signed on their behalf by,

David Nutter, Treasurer.

Notes to the financial statements

At 31 March 2019

1. Accounting policies

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Income and expenditure

All items are recognised in the year received or paid.

Depreciation

The receipts and payments accounts do not show depreciation. However, the value of our minibus is reduced each year on a 'straight line' basis to reflect the fact that it will have negligible value by the time it is 10 years old.

2. Donations received

| | <i>Unrestricted</i> | <i>Restricted</i> | <i>Total 2019</i> | <i>Total 2018</i> |
|-----------------------------|---------------------|-------------------|-------------------|-------------------|
| | £ | £ | £ | £ |
| SWT Lothians Members Centre | - | - | - | 1,000 |
| Anonymous donation | - | - | - | 300 |
| Subscriptions | 4 | - | 4 | 12 |
| Asda Foundation | - | - | - | 500 |
| Regular anonymous donation | 97 | - | 97 | - |
| Other donations under £50 | 30 | - | 30 | 25 |
| | 131 | - | 131 | 1,837 |

3. Grants received

| | <i>Unrestricted</i> | <i>Restricted</i> | <i>Total 2019</i> | <i>Total 2018</i> |
|---------------------|---------------------|-------------------|-------------------|-------------------|
| | £ | £ | £ | £ |
| Foundation Scotland | - | 534 | 534 | - |
| | - | 534 | 534 | - |

The grant from Foundation Scotland is to support first aid training

4. Payments relating directly to charitable activities

| | <i>Unrestricted</i> | <i>Restricted</i> | <i>Total 2019</i> | <i>Total 2018</i> |
|-------------------------|---------------------|-------------------|-------------------|-------------------|
| | £ | £ | £ | £ |
| Publicity | 231 | - | 231 | 264 |
| Buildings expenses | 118 | - | 118 | 30 |
| Vehicle expenses | 1,880 | - | 1,880 | 2,271 |
| Volunteer training | - | 534 | 534 | 60 |
| Tools and equipment | 323 | - | 323 | 11 |
| Insurance | 1,514 | - | 1,514 | 2,331 |
| Administration | 181 | - | 181 | 161 |
| Volunteer accommodation | 553 | - | 553 | 538 |
| Sundry expenses | 83 | - | 83 | 83 |
| SCIO Conversion | 604 | - | 604 | 484 |
| | 5,485 | 534 | 6,019 | 6,233 |

Publicity is classified as a charitable activity for various reasons including but not limited to: direct educational purposes: to target those who can use the information to further LCV's objectives; to encourage recipients to act in a manner to further LCV's objectives and to increase awareness of LCV's objectives.

5.Grants and Donations

LCV made no grants or donations in this reporting period. The reasons for this are discussed in the Financial Review on Page 12.

6. Fixed assets

Tools are effectively consumable items and are expensed in the year of purchase. Thereafter, they are considered to have a negligible residual value as reflected above. Buildings are not depreciated.

| | <i>Minibus</i> | <i>Buildings</i> | <i>Tools</i> | <i>Total 2019</i> | <i>Total 2018</i> |
|----------------------------|----------------|------------------|--------------|-------------------|-------------------|
| | £ | £ | £ | £ | £ |
| Value at 1 April 2018 | 4,945 | 22,979 | 1 | 27,925 | 30,397 |
| Surplus (deficit) for year | (2,472) | - | - | (2,472) | (2,472) |
| Value at 31 March 2019 | 2,473 | 22,979 | 1 | 25,453 | 27,925 |

7. Restricted funds

| | Minibus | Training | Toolstore | Lane Repair | Total 2019 | Total 2018 |
|----------------------------|---------|----------|-----------|-------------|------------|------------|
| | £ | £ | £ | £ | £ | £ |
| Balance at 1 April 2018 | 4,945 | 480 | 4,846 | 21 | 10,292 | 12,764 |
| Surplus (deficit) for year | (2,472) | - | - | - | (2,472) | (2,472) |
| Balance at 31 March 2019 | 2,473 | 480 | 4,846 | 21 | 7,820 | 10,292 |

- *Minibus* and *Tool store*: Grants and donations to purchase these fixed assets.
- *Training*: Grants for training courses.
- *Lane repair*: unspent balance of donations from local householders for repairs to communal lane adjoining our garage.

8. Designated funds

| | Balance at 1 April 2018 | From (to) other designated funds | From (to) general funds | Balance at 31 March 2019 |
|----------------------------|-------------------------|----------------------------------|-------------------------|--------------------------|
| | £ | £ | £ | £ |
| Minibus replacement fund £ | 27,408 | 412 | | 27,820 |
| Minibus maintenance fund £ | 2,854 | - | | 2,854 |
| SCIO fund £ | 1,016 | (412) | (604) | - |
| Reserve Development fund £ | 2,379 | - | (1,104) | 1,275 |
| Tree Planting fund £ | 5,000 | - | - | 5,000 |
| Small Grants fund £ | 2,400 | - | - | 2,400 |
| Total 2019 £ | 41,057 | - | (1,708) | 39,349 |
| Total 2018 £ | 43,486 | - | (2,429) | 41,057 |

- *Minibus replacement fund*: provision for replacement of our minibus in 2019.
- *Minibus maintenance fund*: provision for repair of our bus as it ages.
- *SCIO fund*: to cover costs related to our incorporation that are still outstanding as of 31/03/2018.
- The three remaining funds are for spending the legacy we received in 2013. The transfer from the *Reserve Development fund* is the cost of accommodation and workdays for a number of residentials. These are discussed in the Financial Review on Page 12

9. General funds

| | <i>Total 2019</i> | <i>Total 2018</i> |
|-------------------------------------|-------------------|-------------------|
| | <i>£</i> | <i>£</i> |
| Balance at 1 April 2018 | 20,313 | 18,601 |
| Surplus (deficit) for year | (554) | (717) |
| Transfer from (to) designated funds | 1,708 | 2,429 |
| Balance at 31 March 2019 | 21,466 | 20,313 |

10. Analysis of assets between funds

| | <i>Restricted funds</i> | <i>Designated funds</i> | <i>General funds</i> | <i>Total 2019</i> | <i>Total 2018</i> |
|----------------|-------------------------|-------------------------|----------------------|-------------------|-------------------|
| | £ | £ | £ | £ | £ |
| Fixed assets | 7,319 | 0 | 18,133 | 25,452 | 27,924 |
| Current assets | 501 | 39,349 | 3,334 | 43,184 | 43,739 |
| | 7,820 | 39,349 | 21,467 | 68,636 | 71,663 |

11. Trustees remuneration and expenses

The members of the LCV Committee and persons connected to them did not receive any remuneration in 2019 (2018: nil) nor were they reimbursed for expenses incurred in the performance of their duties as trustees. LCV has no employees.

12. Taxation

LCV is recognised by the Inland Revenue as a charity for taxation purposes.

13. Water and sewerage charges

Under the Scottish Government's Water Charges and Sewerage Exemption Scheme charities with incomes under £200,000 do not need to pay water and sewerage charges provided that they apply for exemption annually. LCV has no sewerage connection and so no potential liability for sewerage charges. An application for the exemption from water charges was made on 13th February 2019. This application had an unexpected consequence: Business Stream identified that LCV's water account had not in fact been correctly set up in 2010 when our current water supply was installed. We are in the process of resolving this issue with Business Stream but we have been assured that no back water charges are due.