

**Charity number SC041711
Company Number SC383413**

**Friends of Nevis
(A company limited by guarantee)**

Directors' Report and Financial Statements

For the Year ended 31st August 2016

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Friends of Nevis
(A company limited by guarantee)

Legal and administrative information

The company is constituted as a company limited by guarantee and is governed in accordance with its Memorandum and Articles of Association.

Charity number	SC041711
Company Number	SC383413

Directors

H Cameron
J Biggin
K Ross
F McSorland
C MacLeod

Registered Office

An Drochaid
Claggan Road
Fort William
PH33 6PH

Principal Contact
Ms Susan Nicol

Hon Treasurer
R A Aitken

Independent examiner

David Govan, Voluntary Action Lochaber

Friends of Nevis
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Report of the Directors
For the Year ended 31st August 2016

The Directors present their report and the financial statements for the year ended 31st August 2016. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Accounts (Scotland) Regulations 2006, the Charities and Investment (Scotland) Act 2005 and the statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005.

Directors

The Charity was incorporated on 10th August 2010 as a Company Limited by Guarantee in Scotland.

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Directors. Those who served during the year and since the year end were:

H Cameron
J Biggin
F McSorland
C MacLeod
K Ross

Governing document

Friends of Nevis is a Scottish company, limited by guarantee, incorporated on 10th August 2010 and is a registered Scottish charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Appointment of Directors

The Directors of the Company are also Charity Trustees for the purposes of charity law, and there are no other Trustees. The governing document allows for no less than three Trustees. Trustees are appointed annually by the members at the Annual General Meeting

Risk Management and Directors Interests

The Directors have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to them. The Directors have also considered any conflicts of interest and are not aware of any related party transactions.

Related Parties

Friends of Nevis is a member of the Nevis Landscape Partnership (NLP) formed by way of a memorandum of agreement and a nominated member of the Nevis Partnership, a Company Limited by Guarantee. J Biggin is a nominated director of the Nevis Partnership and R Aitken is an alternate director

Objectives and activities

Friends of Nevis was established with the charitable purpose to help the local community look after and manage Ben Nevis and the surrounding landscape. The Board of Trustees and the Volunteer Coordinator, Susan Nicol, met regularly during the year to direct the organisation.

As reported last year FoN is a member of the Nevis Landscape Partnership (NLP). The NLP was granted Heritage Lottery Funding in July 2014 to put its Nevis Conservation Action Plan into operation over a five year period. This is a massive opportunity for the Fort William area and community; the £3.9 million grant will fund 19 different projects one of which is the Community Engagement (CE) Project led by FoN. The CE Project began in April 2015 and will enable us to run a much more extended four year programme.

Activities during the year have gone well; volunteers have been busy throughout the year on regular monthly path maintenance; there were various wildlife and habitat events with many participants; an Invasive Species survey and report was completed in the spring and fortunately only a small amount of "invaders" were found; as usual a considerable amount of litter was removed from Glen Nevis and we tried to keep the Curling Pond area tidy. Members were also involved on many of the other NLP projects. Too many to list and full details can be found on the NLP website. We try to include events for all ages and Susan has spent a lot of time, mainly in the summer holidays helping out with the Active Schools Programme. Raising awareness of FoN and its aims is also very important and we are very grateful to Freja MacDougall, the NLP Communication Officer, who designed our new website and information leaflet.

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Report of the Directors
For the Year ended 31st August 2016

Our main social activity was a successful dinner and talk and on the next morning a pleasant and interesting walk around Cow Hill.

The Trustees are grateful to all the NLP staff and to all our members, supporters, volunteers, local groups and local schools and the public for all their donations of time or money.

Membership remains stable at around 80 plus some corporate members and it is estimated that 222 volunteer days were contributed in total by all involved annually. The NLP is all about partnership working and we often work together with the other organisations involved such as the Highland Council Rangers, the John Muir Trust, the Forestry Commission and Scottish Natural Heritage and we thank them also for their continuing support. As an example one small success was, with the help from Fort William Community Council, the repair of the parapet of the Old Nevis Bridge by Highland Council workers

As mentioned earlier the CE Project will run for a further three years and the planned events in the project will make up our programme for next year.

Financial review

The Statement of Financial Activities details the incoming resources and expenditure for the year under review. This is the first full year of the *Community Engagement (CE) Project within the Nevis Conservation Action Plan funded by the Heritage Lottery Fund*. The CE Project which is led by FoN is the focal point for all community involvement in the Action Plan and the CE Project will handle all FoN's volunteer activities. As part of the NLP/HLF Action Plan the CE Project is fully funded by the HLF grant from 1 April 2015. Accordingly from that date FoN's expenses only relate to membership, fundraising and corporate matters. As this has led to having funds in hand the Board decided that it would grant money as matching funds to NLP towards its Polldubh Paths project.

The incoming resources, which total £10,460, came from donations from the general public mainly from the three cairns for donations and from collecting boxes around the area; from membership donations; and a grant from Foundation Scotland in recognition of our support at its Caledonian Challenge Event. Gift Aid was also claimed on donations and subscriptions as appropriate.

Resources expended on charitable activities totalled £9,433. The major items of expense were a contribution of £2,000 to NLP for a share of the salary of our Coordinator, Susan Nicol, and matching grants to NLP towards its Polldubh Paths project of £5,750. Other costs included purchase of T-shirts and upgrading the website. All other general and office expenses amounted to £1,055.

Office space was provided free of charge by the Nevis Partnership as was time and help with the website. Trustees and members also spent time and effort to ensure the events were run as effectively as possible.

The Tipi Tent purchased with a capital grant from Awards for All is accounted for as a tangible fixed asset and the depreciation charge of £1,054 in unrestricted funds is offset by a transfer of a similar amount from restricted funds.

This resulted in a small deficit for the year in the unrestricted fund after transfers of £196 which reduces the unrestricted funds carried forward to £17,508. This amount will enable FoN to meet any contingencies arising on the CE Project and to continue to tackle other small path and conservation projects as these arise.

Reserves Policy

Fund balances at the year-end are principally cash in bank and are available for spending on charitable activities in future years.

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Report of the Directors
For the Year ended 31st August 2016

Statement of directors' responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company and charity law requires the directors to prepare financial statements for each financial Year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that Year. In preparing these financial statements, the directors are required to:-

Select suitable accounting policies and then apply them consistently,

Make judgements and estimates that are reasonable and prudent, and

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board on 8 February 2017

and signed on its behalf by:-



J Biggin
8th February 2017

Friends of Nevis
(A company limited by guarantee)

Independent examiner's report to the directors on the unaudited financial statements of Friends of Nevis

I report on the financial statements of Friends of Nevis for the year ended 31st August 2016 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of directors and independent examiner

The charity's directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's directors consider that the audit requirement of Regulation 10(1) (a) t (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was 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 seeking explanations from you as 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 connection with my examination, no matter has come to my attention

- (i) 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 to comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 8th February 2017



David Govan
Chartered Accountant
Voluntary Action Lochaber
An Drochaid
Fort William
PH33 6PH

Friends of Nevis
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Statement of financial activities (incorporating the income and expenditure account)
For the Year to 31st August 2016

	Note	Unrestricted funds £	Restricted funds £	Total funds £	2015 £
Income					
Donations and other	2	7,938	-	7,938	7,606
Charitable activities - Grants		1,200	-	1,200	11,461
Charitable activities – Other		<u>1,322</u>	<u>-</u>	<u>1,322</u>	<u>2,072</u>
Total Income		<u>10,460</u>	<u>-</u>	<u>10,460</u>	<u>21,139</u>
Expenditure					
Charitable activities	3	9,351	82	9,433	12,810
Costs of generating funds	4	1,005	-	1,005	1,857
Depreciation	7	1,054	-	1,054	-
Support costs –independent examiner’s fee		<u>300</u>	<u>-</u>	<u>300</u>	<u>300</u>
Total Expenditure		11,710	82	11,792	14,967
Net income/expenditure for year before transfers		(1,250)	(82)	(1,332)	6,172
Gross transfers between funds		<u>1,054</u>	<u>(1,054)</u>	<u>-</u>	<u>-</u>
Net income/(expenditure) for year		(196)	(1,136)	(1,332)	6,172
Reconciliation of Funds					
Total funds brought forward		<u>17,704</u>	<u>4,298</u>	<u>22,002</u>	<u>15,830</u>
TOTAL FUNDS CARRIED FORWARD		<u>17,508</u>	<u>3,162</u>	<u>20,670</u>	<u>22,002</u>

The notes on pages 8 to 11 form part of these financial statements

Balance sheet as at 31st August 2016

	Note	£	2015 £
FIXED ASSETS			
Tangible assets	7	3,162	-
CURRENT ASSETS			
Debtors		-	-
Cash in bank and in hand		<u>18,068</u>	<u>22,622</u>
		18,068	22,622
CREDITORS			
Amounts falling due within one year	8	<u>560</u>	<u>620</u>
NET CURRENT ASSETS		17,508	21,002
NET ASSETS		<u>20,670</u>	<u>22,002</u>
FUNDS			
Restricted funds	9	3,162	4,298
Unrestricted funds		<u>17,508</u>	<u>17,704</u>
TOTAL FUNDS		<u>20,670</u>	<u>22,002</u>

Directors' statements required by Section 477 of the Companies Act 2006 for the year ended 31st August 2016

In approving these financial statements as directors of the company we hereby confirm:

- that for the year ending 31st August 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 ;
- that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31st August 2016.
- that we acknowledge our responsibilities for:
 - ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act
 - 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 surplus or deficit for the Year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company and in which the methods and principles in the Charities SORP and all applicable UK accounting standards have been followed

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015)



J Biggin
Date: 8th February 2017

The notes on pages 8 to 11 form part of these financial statements

Notes to financial statements
For the Year ended 31st August 2016

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

1.1 Basis of Accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in July 2014 (SORP 2005) and the Companies Act 2006

1.2 Income Recognition Policies

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income consists of donations from the general public; amounts raised from fund raising activities; from memberships; grant funding in support of the core activity in developing volunteer activities and community engagement. Capital grants received for the restricted purpose of providing fixed assets are accounted for immediately as restricted funds i.e. the grant is included in the Statement of Financial Activities in the year of receipt. The fund in which it is held is amortised over the useful economic life of the asset to match the depreciation of the fixed asset in the unrestricted fund, A transfer equivalent to the depreciation charge is made from the restricted fund to the unrestricted fund .

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

1.3 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. The company is not registered for VAT and accordingly, expenditure is shown gross of irrecoverable VAT.

Costs of generating funds comprise the costs associated with attracting voluntary income, memberships and members events, merchandise and other fundraising activities.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Equipment and fittings - 25% on cost

1.5 Fund Accounting

Unrestricted funds are those available to use at the discretion of the Directors or can be applied in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

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Notes to financial statements
For the Year ended 31st August 2016

2 Incoming resources from generated funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2015 Total Funds £
Donations and other:				
Donations	5,588	-	5,588	4,700
Memberships	<u>2,350</u>	<u>-</u>	<u>2,350</u>	<u>2,906</u>
	<u>7,938</u>	<u>-</u>	<u>7,938</u>	<u>7,606</u>
Grants for core activities from:				
Awards for All	-	-	-	4,248
Keep Scotland Beautiful	-	-	-	4,027
Scottish Natural Heritage	-	-	-	1,986
FS Caledonian Challenge	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>
	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>11,461</u>
Activities for generating funds				
Merchandising	365	-	365	1,064
Members events	<u>957</u>	<u>-</u>	<u>957</u>	<u>1,008</u>
	<u>1,322</u>	<u>-</u>	<u>1,322</u>	<u>2,072</u>
	<u>10,460</u>	<u>-</u>	<u>10,460</u>	<u>21,139</u>

3. Charitable Activities:

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2015 Total Funds £
Activities undertaken directly:				
Coordinator's fees	2,000	-	2,000	8,431
Path consultant's fees	5,900	50	5,950	250
Insurance	336	-	336	330
Equipment and repairs	259	-	259	2,162
IT systems	450	-	450	-
Work parties	37	-	37	950
Volunteer expenses	246	32	278	472
Postage, stationery and advertising	-	-	-	168
Subscriptions	60	-	60	22
Sundry	<u>63</u>	<u>-</u>	<u>63</u>	<u>25</u>
	<u>9,351</u>	<u>82</u>	<u>9,433</u>	<u>12,810</u>

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Notes to financial statements
For the Year ended 31st August 2016

4. Cost of generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2015 Total Funds £
Members events	960	-	960	901
Printing	45	-	45	930
Advertising and marketing	-	-	-	-
New cairn	<u>-</u>	<u>-</u>	<u>-</u>	<u>26</u>
	<u>1,005</u>	<u>-</u>	<u>1,005</u>	<u>1,857</u>

5 Employees and Trustees

Nevis Landscape Partnership received a contribution of £2,000 towards the salary of Ms S Nicol, the Volunteer Coordinator for services provided to Friends of Nevis. Office space was provided free of charge by the Nevis Partnership.

6 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly there is no taxation charge in these accounts.

7 Tangible fixed assets

	Cost £	Depreciation £	Net book value £
Equipment and fittings - purchased during year	<u>4,216</u>	<u>1,054</u>	<u>3,162</u>

8 Creditors

Amounts falling due within one year:

	2016 £	2015 £
Sundry creditors	-	60
Accruals	<u>560</u>	<u>560</u>
	<u>560</u>	<u>620</u>

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Notes to financial statements
For the Year ended 31st August 2016

9 Restricted Funds

	At 1 st September 2015 £	Incoming £	Outgoing £	Transfers £	At 31st August 2016 £
Awards for All – Capital grant	4,248	-	32	(1,054)	3,162
Ed Grindley Memorial Fund	<u>50</u>	<u>-</u>	<u>50</u>	<u>-</u>	<u>-</u>
Total	<u>4,298</u>	<u>-</u>	<u>82</u>	<u>(1,054)</u>	<u>3,162</u>

The Ed Grindley Memorial Fund is for upkeep and maintenance of the landscape in the Polldubh crags area. The final payment during the year was to the Nevis Landscape Partnership –Polldubh Project thereby closing the fund.

The Awards for All- Capital Grant was given to purchase a fully equipped Tipi Tent for use by volunteers at work parties. The purchase took place in 2015/16 and accounted for as a tangible fixed asset (see note 7)

10 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Funds £	Total £
Tangible assets	3,162	-	3,162
Net current assets	<u>-</u>	<u>17,508</u>	<u>17,508</u>
	<u>3,162</u>	<u>17,508</u>	<u>20,670</u>

11 Company limited by guarantee

Friends of Nevis is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

12 Directors' expenses

No expenses were paid to Directors during the year.

13 Control of the Company

The company is controlled by the Directors.