# ANNUAL REPORT

## For the YEAR ENDED 31 DECEMBER 2014



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## Office Bearers etc.

Honorary President - Sir Malcolm Colquhoun Bart.

Honorary Vice-Presidents

Professor Gavin Arneil William Petrie OBE DL Lord John McFall of Alcluith

#### **Office Bearers**

Dr. Hannah Stirling MBE – President (until November 2014) George Boyd – Vice President Mr James Fraser – Chairman

#### **Executive Council**

Dr Joyce Deans CBE Mr Jock Scott-Park Mr Iain Stuart Ms Sheila Winstone Mr John Urquhart Mr William Dalrymple Mr Philip Norris

#### Office

The Old Station, Balloch Road, Balloch, G83 8SS Tel. No: 01389 298008 Email address: info@lochlomondtrossachs.org.uk Website: www.lochlomondtrossachs.org.uk

Bankers

Royal Bank of Scotland, Colquhoun Square, Helensburgh

Independent Examiner

W.M. Hassall, 121 West Clyde Street, Helensburgh, G84 8ET.

Scottish Charities Registration Number: SC015389

#### **Notice of Meeting**

Notice is hereby given that the thirty-sixth Annual General Meeting of the Friends of Loch Lomond and The Trossachs will be held at Loch Lomond Arms Hotel, Luss on Wednesday 13th May 2015, at 7.30pm, for the transacting of the following business:

- 1. Receive apologies for absence.
- 2. Receive the Chairman's Report.
- 3. Receive the Treasurer's Report and approve the Independently Examined Accounts for the year ended 31 December 2014.
- 4. To approve no increase in the Annual Membership fees
- 5. To re-appoint the office bearers and trustees and endorse other nominations.
  - (i) Existing Trustees seeking re-election: George Boyd – Vice President James Fraser – Chairman Dr Joyce Deans CBE Mr Iain Stuart Ms Sheila Winstone Mr John Urquhart Mr William Dalrymple Mr Philip Norris
  - (ii) Proposed New Trustee/s: Tom Wallace
- 6. Annual Awards including Volunteer of the Year, Business Supporter of the Year and the new Hannah Stirling National Park Award
- 7. To transact any other competent business

After the AGM there will be an interesting talk by Simon Miller, Chief Executive of Luss Estates on the Luss Estates Story

By order of the Executive Council

James Fraser Chair

## Chairman's Report

#### Introduction

My report this year is tinged with some sadness as our 100 year old President and founder, Dr Hannah Stirling MBE passed away in November after a lengthy period of illness. This was quickly followed by two other Friends stalwarts and long serving Friends Council members, Frank Bracewell MBE and, then in early 2015, Jock Scott–Park. They all in their own way brought tremendous energy and knowledge to the work of the Friends and were tireless campaigners for Loch Lomond in particular for many decades and then the wider area when it became a National Park in 2002. They played major roles in ensuring the Friends became, and remained, a strong independent charity making a real difference through campaigning, fundraising and volunteering activities. Fuller tributes appear in the spring/summer edition of the Friends Voice magazine.

Hannah has very generously left her estate to various charities including her own Loch Lomond Trust and the Friends of Loch Lomond and the Trossachs. Much of her legacy will be used to support youth initiatives including some relating to ensuring youngsters are introduced to the wonders of her beloved Loch Lomond. In the many tributes to her great contribution to the conservation and enjoyment of Loch Lomond and her work with the Friends of Loch Lomond and the Trossachs in the national and local press, she has deservedly been described as the 'Queen of Loch Lomond'. We were also pleased to be able to mark Hannah's contribution and her 100<sup>th</sup> birthday with the naming of the Lomond Hannah passenger vessel at a pleasant ceremony on Loch Lomond in her honour with the support of Cruise Loch Lomond at Tarbet. Lomond Hannah will introduce many thousands of visitors to the scenic beauty of Loch Lomond in the shadow of Ben Lomond which Hannah played such a major part in protecting during her many years leading the work of the Friends.

## A Busy Year

It has been another very busy and successful year for the Friends of Loch Lomond and The Trossachs as we have worked hard to make a difference through our campaigning, fundraising and volunteering efforts. In our role as the only independent conservation and heritage charity covering the National Park, and as a consequence of our limited staff, volunteer and financial resources, we have focused our efforts on a selected number of priorities and actions in line with the 5 year strategy and action plan agreed in2012.

We have made some good tangible progress on a number of fronts under the umbrella of our three main aims to:

-protect and nurture the National Park's special qualities;

-promote and celebrate the National Park's rich and diverse natural and cultural heritage; and

-provide support for projects to make the National Park a better place for people and nature.

Where appropriate we have worked in partnership with the National Park Authority, Scottish Enterprise, Scottish Natural Heritage, the Community Partnership, local tourism groups such as Destination National Park and Love Loch Lomond, community councils, local project champions and others to further our aims. Important factors in our continuing success have been the commitment, enthusiasm and hard work of our two part-time staff Alice Blazy-Winning and Andrew Galloway and our band of 9 trustees, the support from our membership and our greatly expanded group of volunteers who donate their time so generously, financial contributions and support in kind from our business and Friends of OUR Park supporters and public sector partners. This has resulted in good levels of fundraising and volunteering in 2014 which, in turn, has meant we have been able achieve much through initiatives such as Friends of OUR Park visitor giving scheme, Make a Difference Days, an expanded Young Friends programme, Windows on the Park and the delivery of the Tom Weir statue at Balmaha in time to mark the centenary of Tom's birth. We have also been able to financially support a range of access, heritage and conservation projects in close collaboration with local groups and others throughout the National Park.

We continued to enjoy a good working relationship with the senior staff and members of the National Park Authority without compromising our independent stance on key issues such as effective visitor management, commercialisation of National Park assets and the inappropriateness of large scale wind farms on the periphery of the Park. We also greatly appreciate the National Park Authority's financial and 'in kind' support for our Friends of OUR Park and Windows on the Park initiatives which have achieved some tangible successes during the past year.

#### **Campaigning and Consultations**

We have continued to monitor planning applications in and around the National Park and fortunately more developers are recognising the National Park is a special place with better quality and less contentious planning applications coming forward. This has been greatly helped by the success of the National Park Authority's pre-application process as well as more robust local development plan issues relating to wind farms. It has also been pleasing to secure confirmation of National Parks as no go areas for large scale windfarms in the Scottish Government's national planning framework. We lobbied with the Scottish Campaign for National Parks and others to ensure this safety net featured in this important policy document which means Government Ministers will be less inclined to overturn planning refusals for wind turbine developments in both National Parks.

Sadly, National Park buffer zones were not included in the national planning framework as no go areas for large wind turbines which has resulted in some proposals still coming forward which would, if approved, impact adversely on the scenic qualities of the National Park. We have therefore remained vigilant and have commented on several planning applications and scoping studies. We formally objected to a community led windfarm development to the north-west of Helensburgh and just outside the boundary of the National Park. We were also one of the main speakers at a public meeting in Dunoon which was organised by the Community Council to consider a draft proposal for a 17x130m high wind turbine scheme on the spine of the Cowal Hills above the town. This must be one of the most poorly sited schemes in Scotland as if the development was granted consent it would dominate the Firth of Clyde and adversely impact on the stunning views of the National Park as millions of people approach Dunoon by ferry. Over 200 people attended the public meeting and the developers and their partners, Forestry Commission Scotland, were urged to drop the contentious proposal.

We made successful representations against a housing proposal in Drymen and supported the Community Council's view that the scale and nature of the housing proposal beside the village church and in a prominent location was inappropriate. The application was subsequently withdrawn. We submitted comments on the draft of the proposed new local development plan for the National Park but were generally supportive as many of the more contentious issues relating to issues such as housing and renewables were dealt with when the last local development plan was considered and refined after a public local inquiry which we were represented at several years ago. A new innovation has been the creation of pilot planning zones for large estates on the east and west side of loch Lomond which is helping to shape comprehensive estate wide plans which take account of sensitive landscapes and issues such as estate sustainability which we welcomed.

Visitor management and camping issues in particular have featured heavily in consultations during the past year. The National Park launched an ambitious set of proposals in the 'Your Park' consultation document last Autumn to tackle the longstanding problems of irresponsible camping on busier loch shores in the Trossachs and West Loch Lomond area. This followed on from the success of the pilot no camping and no drinking byelaws on East Loch Lomond over the past few years which has helped transform the visitor experience and has led to more families being attracted back to the area. Recommendations included the introduction of extended and new management zones with no camping byelaws, the introduction of a permit scheme for camping in these areas and plans to invest in new camping and upgraded car parking facilities.

The proposals proved to be controversial and, while they enjoyed broad support from local communities, a number of outdoor access groups such as Ramblers Scotland and John Muir Trust have been vociferous in their objections. Most objections related to the criminalisation of camping over wider areas in the National Park and issues such as the impact of displacement on areas outwith the proposed management zones also featured heavily.

Before we submitted detailed comments on the proposals we met with some senior National Park Authority staff to explore some of the issues. In our subsequent submission we were generally supportive as we recognised the current problems required to be tackled with a bold initiative to introduce more loch shore management zones in parallel with addressing historic shortages in camping provision and taking account of recent trends in 'glamping' which has seen growth in different forms of camping over the past decade.

However, we did recommend the proposed management zones should be more tightly restricted to lochshore corridors and exclude linking areas and nearby villages. We also argued there was a strong case for including some of the busier and more fragile islands on Loch Lomond in one of the camping management zones with modest camping and dry toilet provision, along the lines of the successful current arrangements on Inchcailloch. We suggested the planned investment on camping should be on a Park-wide basis and not restricted to what are often sensitive loch shores. We also called for more research to be undertaken when the additional management measures are rolled out.

We believe some additional practical visitor management measures relating to issues such as better litter management on some of the busier Loch Lomond islands and along the A82 corridor are urgently required as there was plenty evidence last summer that the area was not coping and the message to take litter home was simply not working. Provision of some dry toilets on some of the more popular islands would also help reduce the level of open air toileting and despoliation as would much needed replacement toilets at Duck Bay which is the busiest picnic site in the Park as well as an important Park gateway location.

## The A82 and the Loch Lomond Tree Tunnel

We continued to take a keen interest in a range of A82 issues including the upgrading works at Pulpit Rock, the new Crianlarich bypass works and the plans for the future realignment of the A82 north of Tarbet. We also had a major focus on ongoing tree tunnel works and trying to secure improved litter management alongside the A82 between Balloch and Tarbet.

Following years of campaigning for action by Transport Scotland and others we continued with our three year programme to tackle the Balloch-Loch Lomond 'tree tunnel' that has blocked stunning views along what should be one of Scotland's most scenic route. With funding and technical support from the Park Authority we successfully removed further stretches of the tree tunnel between Luss and Tarbet which has opened up more views of the loch and Ben Lomond. We have received very positive feedback from many quarters on the transformation of the views from the A82 and are now stepping up our lobbying efforts to encourage Transport Scotland to take more responsibility for tree and shrub removal in the future as part of a comprehensive A 82 action plan. Local authorities and others are also being actively encouraged to improve the litter clearance arrangements along this busy stretch of the A82.

We are pleased the £5 million Crianlarich bypass was eventually completed in December with the challenging £9 million A82 Pulpit Rock scheme due for completion in May 2015. Both these schemes have been subjected to tough environmental sensitivity reviews and as a result the visual impact on the landscape has been minimised. Alongside this, extensive surveys of route options for the upgrade of the A82 north of Tarbet have been undertaken and we have supported the route which will have minimum impact on the lochside. The Park Authority is working closely with Transport Scotland to ensure the best possible solution is found for this major road improvement scheme.

## The Tom Weir Statue

We were approached in the spring to assist the Tom Weir Memorial Group with the project to mark the centenary of this well-known conservationist, broadcaster, writer and climber. Tom of course was a founding member of the Friends of Loch Lomond and a previous honorary Vice-President so it was entirely appropriate that we got involved offering project management and fundraising expertise to help deliver the statue project in time for the centenary of his birth on 29<sup>th</sup> December 2014.

We worked closely with the Tom Weir Memorial Group Administrator, Susan Taylor and Tom's widow, Rhona Weir and we also were fortunate in having the strong support of the National Park Authority and Sandy Fraser and his team in Balmaha. We helped close the funding gap to make the statue happen with £74,000 being raised in total for the first phase of the scheme with £57,000 being required to cover the cost of the statue commission and the rest for site works.

We secured planning permission in October for the siting of the statue at Balmaha picnic area and shortly thereafter secured a 20 year site lease from Stirling Council to enable the site preparation works to commence in early December. The statue was collected from the foundry in London in the week leading up to Christmas and the first

phase of site works were completed in record time by Sandy Fraser and his small construction scheme in very poor weather conditions.

A very successful centenary celebration and statue unveiling event was held on 29<sup>th</sup> December and despite the very foggy conditions remarkably 500 people turned out with many wearing Tom's signature red and white toorie hats. The impressive statue was sculpted by Sean Quinn-Hedges and he was present on the day to witness the unveiling by Cameron McNeish, Jimmie Macgregor and Tom's widow, Rhona. The Scottish media were also present in force and extensive media coverage was achieved for the event.

Fundraising is ongoing as further improvements to the Tom Weir site are planned and we need to fund regular site maintenance and meet other annual costs such as insurance. However, there is no doubt this has been a very successful partnership with the Tom Weir memorial Group which reflects well on the friends for coming to the rescue and making the project happen on time.

#### Friends of OUR Park

We continued to receive financial support from Scottish Enterprise, Scottish Natural Heritage, Loch Lomond and the Trossachs National Park Authority to develop the Friends of OUR Park visitor giving and volunteering project. We also received a grant contribution of just under £10,000 from Scottish Voluntary Action to develop and strengthen volunteering activities. This included support for training and volunteer capacity building.

There has not been significant growth this year in the number of businesses (100) actively involved in the visitor voluntary donation scheme and associated 'Make a Difference' volunteering programmes to support conservation, heritage and access projects throughout the National Park. Most of the focus has been on encouraging some of the existing businesses to become more actively involved in fundraising and releasing staff for the very successful Make a Difference volunteering days.

A total of £28,000 was raised to support 15 diverse projects throughout the National Park made up of a 50/50 split between funds raised by businesses from visitors and through our involvement in the Kiltwalk. We were a partner for a second year in the Glasgow to Loch Lomond Kiltwalk which was coordinated by Sandra Dyson, our Support Officer until May, 2014. Just under 100 Friends volunteers either took part in the walk or helped with marshalling and the sale of raffle tickets. Alice Blazy-Winning coordinated our input to the 'wee walk' and prizes were sourced from businesses for the very successful Kiltwalk raffle that was coordinated by volunteer Sue Cameron.

Our efforts were awarded with around £20,000 raised to support national children's charities and a number of children's projects in the National Park including adventure breaks at Ardroy Outdoor Centre, activity days out for young people in the National Park, a new play area in Luss, the new bike park at Aberfoyle and the purchase of equipment for the Green Routes horticultural project for disadvantaged and special needs youths at Gartmore in partnership with Drymen based tool supplier Fraser C. Robb and the Oak Tree Inn at Balmaha.

The voluntary visitor donation element of Friends of OUR Park continues to be an important source of funds to support access, conservation and heritage projects. The most successful fundraising technique used by businesses has been the use of opt out visitor donation opportunities linked to accommodation and food bills. Our most

successful fundraisers using this technique are lodge on Loch Lomond Hotel, the Oak Tree Inn, Monachyle Mhor, Loch Lomond Arms Hotel and Balmillig B&B. An effort has been made to encourage more businesses to adopt this technique with mixed success. To strengthen the promotion of the scheme a new logo fresh logo was introduced with much more attractive promotional posters for use by businesses to highlight the amounts raised by their visitors and the projects supported.

In 2014 a total of 22,000 voluntary visitor donations were collected by businesses to support a range of local projects. The funding support provided acted as good leverage to draw down significant funding from other sources. Projects that benefited from Friends of OUR Park grants, over and above those already mentioned, included the continuing successful roll out of a Park-wide public access defibrillator scheme with the help of Trossachs Search and Rescue Team and an anonymous donor who is a longstanding member of the Friends; Cowal Red Squirrel initiative; the Tom Weir statue and village improvements in Balmaha; Summerfest in Callander and Loch Lomond access improvement projects on Loch Lomondside in partnership with Love Loch Lomond.

An encouraging number of people from different walks of life are now involved in volunteering with the Friends and a wider range of staff from tourism businesses took part in 'Make a Difference Days' organised by our Project Manager, Alice Blazy-Winning with support from National Park Rangers and various business sponsors.

In 2014 over 220 volunteer days (1,760 hours) were donated by 200 individuals and businesses and a series of very successful volunteering events were held in different parts of the National Park.

A total of 11 different conservation and access tasks were tackled and included marshalling at the popular Caledonian Challenge event; planting native trees on West Loch Lomondside, improving a footpath at Rowardennan, removing litter and dismantling fire pits at the head of loch Long, carrying out a Marine Conservation Beachwatch survey at Arrochar, cleaning overgrown vegetation from a section of the Old Military Road path at Arrochar, creating a willow play feature at the Lodge above Aberfoyle, removing rhodies at Stronachlachar, litter removal at Balloch Country Park, bird box building at Balmaha and removing spruce regen at Loch Katrine.

#### Promoting and Celebrating the National Park

We continued to produce the popular Voice magazine twice a year and have tried to keep the content relevant and topical to raise awareness of the special qualities of the Park, the Friends activities and current issues. As a result of a good level of advertising support and sponsorship it was possible to produce one 28 page and two 32 page editions of Voice with print runs of 5,000 copies. The magazine was widely distributed to members and others and we further strengthened the distribution of copies to visitors via a growing number of tourism businesses throughout the National Park. The magazine continues to fulfil a useful purpose in the absence of the National Park Authority's own magazine and we received very positive feedback from many quarters on the quality and content of Voice.

We produced an attractive new membership leaflet as part of spreading the message about the work of the Friends and to support membership recruitment efforts. We still have healthy membership numbers at just under 500 but as members grow older it is important that we actively recruit more younger members and recent initiatives such as Young Friends are helping to make the work of the Friends more relevant to a wider audience.

We also continued to raise the profile of the Friends and used the media to good effect to highlight some of our work and a range of campaigning issues. We issued more press releases during the past year and they were picked up well by the local and national media. A particular success was the massive media coverage of the Tom Weir statue unveiling and centenary celebrations in the last week of December which achieved massive national coverage.

We had a very successful 'Meet the Friends' stand at Luss Highland Games in July and earlier in the year our John Muir celebration events in Helensburgh and on Gowk Hill were well attended. They were fund raisers for the Tom Weir statue but also provided an opportunity to hear about John Muir's contribution to the national Park movement. Jimmie MacGregor gave an interesting insight to the life of John Muir in his illustrated talk on a journey from Dunbar to Yosemetie and walkers participating in the unique John Muir meets Tom Weir event were treated an enthralling conversation between the two conservationists, played by actors David Kinnaird and Donald nelson at Gowk Hill against the stunning backdrop of Loch Lomond.

Our sunset cruise on Loch Lomond in August, which we organised for a second year in a row with the Lennox Literary Society, was again well supported and enjoyed by the 90 people in attendance. The annual Christmas event hosted by Dr Joyce Deans at Ross Priory was also a great success with over 100 members and Friends supporters in attendance.

## **Offices and Staffing**

The former offices in Helensburgh were eventually sold to a local recruitment agency and while we did not achieve the price the Friends originally paid via a gift from our former President Dr. Hannah Stirling MBE, we believe we received a fair market price. We now have a rent free office courtesy of VisitScotland above the visitor information centre in Balloch where our Support Officer is based. Andrew Galloway took on the role of Support Officer in May following the departure of Sandra Dyson and the office is generally manned between 9.30am and 4pm Tuesday-Friday. Alice Blazy-Winning, who manages the Friends of OUR Park voluntary visitor giving scheme and our volunteering activities continues to work part-time (Tuesdays, Thursdays and Fridays) and is based at the National Park Authority's offices in Balloch. Office costs here are met by the National Park Authority as an 'in kind' contribution to the Friends.

The support of both VisitScotland and the National Park Authority in providing office accommodation is greatly appreciated as this frees up some of our limited resources for priority activities. I would like to place on record my thanks to Andrew and Alice for all their efforts and hard work on behalf of the Friends during what has been an exceptionally busy year.

#### **Our Trustees and Thanks**

There have been no changes to our Board of Trustees during 2014 and 5 bi-monthly meetings with full agendas were held courtesy of Strathclyde University at Ross Priory. They also undertook an informative study tour of the Trossachs in June to visit some projects supported by the Friends and to see some of the current live issues on the ground.

The Board of Trustees have worked closely with our staff and partners to ensure the Friends continue to flourish and contribute in a positive way to the future well-being of the Loch Lomond and Trossachs National Park area.

We look forward to continuing to make a positive contribution working for the benefit of people and nature as the only truly independent conservation and heritage charity for the area covered by Loch Lomond and The Trossachs National Park. In concluding, I wish to thank my fellow trustees, staff, our members and business supporters and various public sector partners, and in particular the National Park Authority, Scottish Natural Heritage and Scottish Enterprise, for all their support, commitment and encouragement during the past year which has proved to be very productive.

James Fraser Chairman

	2014 Unrestricted	2014 Restricted	2013
Income			
Membership	1,474	-	2,642
Donations /Appeals	4,239	-	726
Gift Aid	-	-	-
Business supporters	5,500	-	3,220
Voice Advertising	3,460	-	1,630
Project Funding:			
National Park Authority	6,524	-	16,470
Scottish Enterprise	10,000	-	20,000
Scottish Natural Heritage	4,945	-	12,891
OUR Park Business Donations	13,223	-	5,751
Celebrating Park People events	-	-	4,375
Voluntary Action Fund	-	9,987	-
Other donations	-	-	5,050
Events			
AGM	393	-	751
Caledonian Challenge	300	-	1,200
Christmas Event	698	-	1,233
Kiltwalk	15,126	-	18,796
JM Event	612	-	-
JM Conference	633	-	-
Loch Lomond Cruise	447	-	-
Merchandising	323	-	456
Miscellaneous	2,380	-	-
Bank interest	16	-	15
Tom Weir Statue	58,299	-	-
Love Loch Lomond	89	-	-
Income TOTAL	<u>128,688</u>	<u>9,987</u>	<u>95,476</u>

Note: In the year the Voluntary Action Fund grant of £9987 was applied as follows:-

Salaries, incl. PAYE	£5591
Travel	£322
Training	£299
Projects- Friends of OUR p	ark £1123
Total	£7335

Leaving £2652 of restricted funds to be expended in 2015

Expenditure Salaries and on-costs HMRC Training Travel & Expenses Office Costs Voice Projects:	2014 26,552 2,801 299 1,500 4,965 7,604	<b>2013</b> 23,870 6,767 - 1,095 4,550 9,013
Friends of OUR park	20,740	21,980
Website Redevelopment	-	1,541
Tree Tunnel	1,524	9,890
Celebrating Park People	-	12,498
Hannah's boat	2,267	-
Events	570	<b>F7</b> <i>C</i>
AGM	578	576
Christmas Event	1,257	530
Kiltwalk	613	4,181
JM Events	667	-
JM Conference	760	-
Loch Lomond Cruise	518	-
Marketing	336	-
Miscellaneous	-	297
Tom Weir Statue	71,626	-
SCVO membership etc	653	-
Expenditure TOTAL Income TOTAL	<u>145,265</u> <u>138,675</u>	<u>96,788</u>
Operating loss in year	<u>6,590</u>	
Cash reconciliation		
Balance brought forward Proceeds from sale of office Operating loss for year Cash in bank	22,560 17,200 (6,590) 33,170	

#### Friends of Loch Lomond and the Trossachs

#### Statement of Assets & Liabilities as at 31st. December, 2014

	31/12/14 Unrestricte	d Restricted	Total	31/12/13
Current assets: Bank: Combined balance at year end	£30,518	£2,652	£33,170	£22,560
Fixed asset: property at				
West Princes Street, Helensburgh	-	-	-	£25,000
Capital:	£30,518	£2,652	£33,170	£47,560
James B Fraser (Chairman)				

George F. Boyd (Trustee)

WM Hassall (Independent Examiner)

13th May 2015 Notes/

Notes to the accounts

Year ended 31 December 2014

Nature and purpose of funds The aims of Friends of Loch Lomond & the Trossachs "the charity" are:

To cherish, protect and enhance the natural beauty, amenity and character of Loch Lomond, its islands and the surrounding countryside. To protect and encourage the preservation, conservation and improvement of features of public amenity or historic interest within the above area.

To promote and encourage an energetic and consistent implementation of good planning policies appropriate to the above area and consistent with these objects.

To stimulate public interest in these objects by means of publications, meetings, exhibitions, appeals and other forms of publicity.

To co-operate with other bodies to promote the foregoing objects.

Executive Council None of the trustees received any remuneration in the year. There were no transactions with trustees and connected persons in the year.

Other information

At 31 December 2014 there was no outstanding capital expenditure approved or committed.

The premises in Helensburgh were sold in the year for £17,200, a loss of £7,800 on book value.

W.M.HASSALL Accountant

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#### INDEPENDENT EXAMINER'S REPORT TO THE FRIENDS OF LOCH LOMOND AND THE TROSSACHS

I report on the accounts of the charity for the year ended 31<sup>ST</sup>. December, 2014 which are set out in the accompanying documents.

#### 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. The charity trustees consider that the audit requirements of Regulation 10 (1) (d) of the Accounts Regulations do 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 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 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 S. 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 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.

fanay W. M. Hassall

Accountant.

121, West Clyde Street, Helensburgh, G84 8ET

17<sup>th</sup>. April, 2015