

ARRAN GEOPARK

Scottish Charity No: SCO52706

Company No: CS006426

Trustees' Report and Accounts

For the period ended 31st July 2024

ARRAN GEOPARK**SC052706****Scottish Charitable Incorporated Organisation, Registered 25 July 2023.****Registered Office**

c/o NTS Ranger Centre
Brodick Country Park
Brodick
Isle of Arran
KA27 8HY

Trustees

S W Gilmore	Chair
S R Blake	Treasurer
P Kay	Member
A Purcell-Milton	Member
K E Sampson	Member
A Sheppard	Member
J Worthington	Member

Independent examiner

Arran Accountancy Limited
Alexanders
Brodick
Isle of Arran
KA27 8AJ

Bankers

Virgin Money
Symington House
7-8 North Avenue
Clydebank Business Park
Clydebank
G81 2NT

ARRAN GEOPARK

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ARRAN GEOPARK

Report of the Trustees for the period ended 31st July 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Arran Geopark is a Scottish Charitable Incorporated Organisation ('SCIO') governed by its Constitution.

Recruitment and appointment of new trustees

The board may at any time appoint any person to be a Trustee - by way of a resolution passed by majority vote at a board meeting. The maximum number of Trustees is 12. The minimum number of charity trustees is 3.

The people serving on the board are referred to in this constitution as CHARITY TRUSTEES - and they are *also* the MEMBERS of the organisation for the purposes of the Charities and Trustee Investment (Scotland) Act 2005.

Induction and training of new trustees

There are no formal induction and training arrangements in place for new Trustees. Such persons are normally well-known to Arran Geopark and the selection of individuals by existing Trustees ensures that they will already have a reasonable working knowledge of the activities, structure and objectives of the organisation. Any new Trustee can learn more about the organisation by attending meetings regularly, reading minutes and literature, and can also be guided by existing Trustees regarding the organisation's everyday workings.

Risk Management

The Trustees have reviewed the risk to which the charity is exposed and consider that appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation's purposes are to advance, for the benefit of the public, environmental protection, education, heritage, community development (particularly sustainable rural regeneration) and recreational activity by operating the Arran Geopark covering the area of outstanding geodiversity in and around Arran.

In so doing, Arran Geopark has the following aims for the organisation :-

- a) to conserve and enhance the geological, geomorphological and other heritage of the area;
- b) to promote the Geopark as an area for scientific study and research in the various disciplines of the Earth Sciences;
- c) to promote the understanding and enjoyment (including enjoyment in the form of recreation) of the special qualities of the area by the public;
- d) to promote sustainable economic and social development of the area's communities in harmony with its natural resources;
- e) to manage the Geopark within the framework established by the Global Geoparks Network Charter under the umbrella of UNESCO.

Volunteers and donated facilities

All Trustees are volunteers who give freely of their time and experience and receive no form of payment or expenses while carrying out their duties. Similarly, public sector members receive no additional payment or expenses whilst engaged in Arran Geopark business.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main activities in the past year were as follows:

- Ensuring that the criteria set out by the Global Geoparks Council for UNESCO Global Geopark status are met and maintained.
- Preparing application documentation for the UNESCO Global Geopark assessment and hosting the field evaluation on Arran.
- Providing interpretation, outreach and education activities relating to geological, natural and cultural heritage.
- Ranger activities including beach cleans, litter picking and patrolling of sites (visitor management).
- Repair and maintenance of paths and routes on Arran, managing non-native invasive species, and liaising with landowners and the community in this regard.
- Networking nationally and internationally with other Geoparks and related groups.
- Sourcing funding for the above activities.

ARRAN GEOPARK

Report of the Independent Examiner
for the period ended 31st July 2024

I report on the accounts of the Charity for the period ended 31st July 2024 which are set out on pages 3 to 5.

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 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 Report

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 seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the Accounts.

Independent Examiner's Statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(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.

Lorna Wyllie

Lorna Wyllie

Independent Examiner
Arran Accountancy Limited

Date: 28th April 2024

ARRAN GEOPARK

Receipts and payments accounts
for the period ended 31st July 2024

RECEIPTS AND PAYMENTS ACCOUNT

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £
RECEIPTS				
Transfer from previous organisation		29,186	-	29,186
Grant funding		77,991	-	77,991
Other income		78	-	78
TOTAL RECEIPTS		107,255	-	107,255
PAYMENTS				
Charitable activities	2	35,280	-	35,280
Trading expenses		-	-	-
TOTAL PAYMENTS		35,280	-	35,280
Net receipts/payments		71,976	-	71,976
Transfers between funds		-	-	-
Surplus/(deficit) after transfers		71,976	-	71,976
Total funds brought forward		-	-	-
Total funds carried forward		71,976	-	71,976

The notes on page 5 form part of these accounts.

ARRAN GEOPARK

Receipts and payments accounts
for the period ended 31st July 2024

STATEMENT OF BALANCES

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £
Bank and cash in hand				
Opening balances		-	-	-
Surplus/(deficit) for the period		71,976	-	71,976
Closing balances		71,976	-	71,976

Bank and cash balances

Current account	71,976	-	71,976
	71,976	-	71,976

Statement of liabilities at 30 June 2024

Payroll liabilities	482	-	482
	482	-	482

The Accounts on pages 3 to 5 were approved by the Trustees on 28th April 2025 and signed on their behalf by:

S W Gilmore
Trustee

The notes on page 5 form part of these accounts.

ARRAN GEOPARK

Notes to the accounts
for the period ended 31st July 2024

1. Accounting policies

Accounting convention

The accounts have been prepared under the historical cost convention, on a Receipts and Payments basis and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Receipts and Payments Account

For the purpose of the Receipts and Payments Account as shown on page 5, funds are defined as follows:

Unrestricted funds comprise donation, grants, trading and other income received for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

Arran Geopark previously operated via The Arran Access Trust. It's assets, liabilities and activities were transferred to Arran Geopark in July 2023 . The transfer of funds have been shown as income on the receipts and payments account.

2. Charitable activities expenses

	Unrestricted Funds	Restricted Funds	2024 Total
	£	£	£
Administrative expenses	4,523	-	4,523
Advertising and promotion	1,279	-	1,279
Conferences	2,517	-	2,517
Project delivery	4,874	-	4,874
Wages & Salaries	22,087	-	22,087
Total charitable activities expenditure	35,280	-	35,280

3. Related party transactions

No Trustees received any remuneration or expenses.