

# Tireragan Trust

Scotland · Charity number SC022859

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1994-08-11
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	Tireragan Trust 2 Knockvologan Farm Fionnphort Isle of Mull PA66 6BN
Website	<a href="http://www.tireragantrust.co.uk/">http://www.tireragantrust.co.uk/</a>

## Activities

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**Activities:** 'It makes grants, donations, loans, gifts or pensions to individuals', 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of the arts, heritage, culture or science', 'the advancement of environmental protection or improvement'

**What the charity does:** The charity exists to provide conservation to 625 hectares of wild rugged and remote land, and to promote the enjoyment and education / understanding of the land through activities, education and the arts.

**Beneficiaries:** 'Children or young people', 'Older People', 'People with disabilities or health problems'

**Objectives:** The organisation's purposes are: 4.1. Protect and enhance the biodiversity of the Celtic rainforest, moorland and marine habitats of Tireragan 4.2. The advancement of education and science through regular surveys of fauna and flora and by sharing an understanding of the environment of Tireragan with visitors via displays at the entrance, citizen science projects and the website.

## Geography

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- **Main operating location:** Argyll And Bute
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£19,288	£13,081	-	0
2024-04-30	£19,288	£13,081	-	0
2023-04-30	£6,949	£8,776	-	0
2022-04-30	£0	£501	-	0
2021-04-30	£0	£60	-	0

**Tireragan Trust**

Scotland - Charity number SC022859

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# Accounts

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# Tireragan Trust Annual Report 1st May 2024- 30th April 2025

Scottish Charitable Incorporated Organisation SC022859



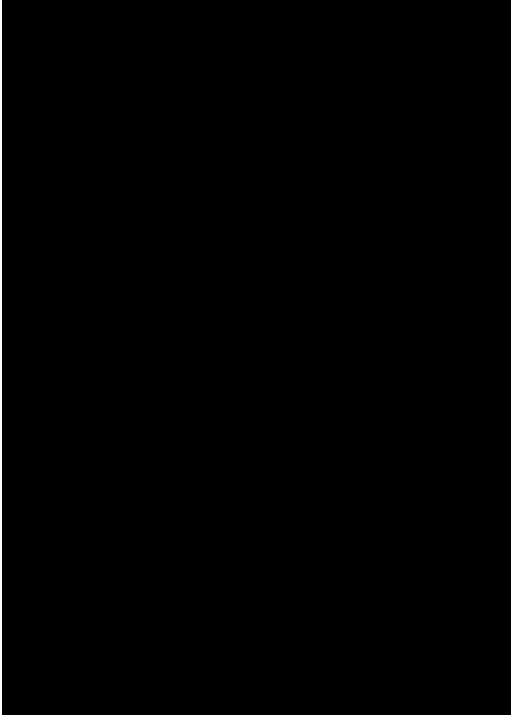
**Tireragan Trust Annual Report 2024-2025**

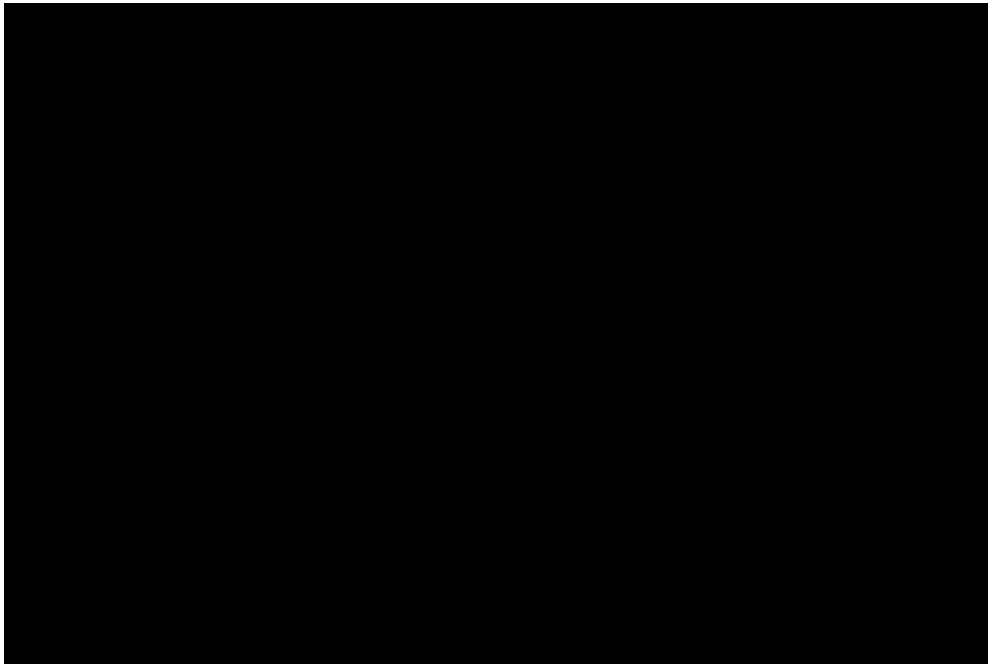
**Scottish Charitable Incorporated Organisation SC022859**

**Principal Office:** 2 Knockvologan, Fionnphort Isle of Mull PA66 6BN

**Bankers:** (since 7 April 2022) The Cooperative Bank, P.O. Box 101, 1 Balloon Street, Manchester M60 4EP

**Directors** (elected at AGM December 2024):





## **Report Summary**

2024/25 has been a very productive year for the Trust. We achieved 6 of our 8

priorities for the year: 25 year lease agreement, baseline vegetation survey, away day for the Trustees, reduction of deer numbers, establishing a central document storage base, and continuing our outreach work together with building our network of volunteers. The last priority is paying us dividends as we now have a significant number of volunteers willing to assist in projects both locally and from further afield. The two outstanding priorities: website update and raptor/reptile surveys have been added to our 2025/26 priority list.

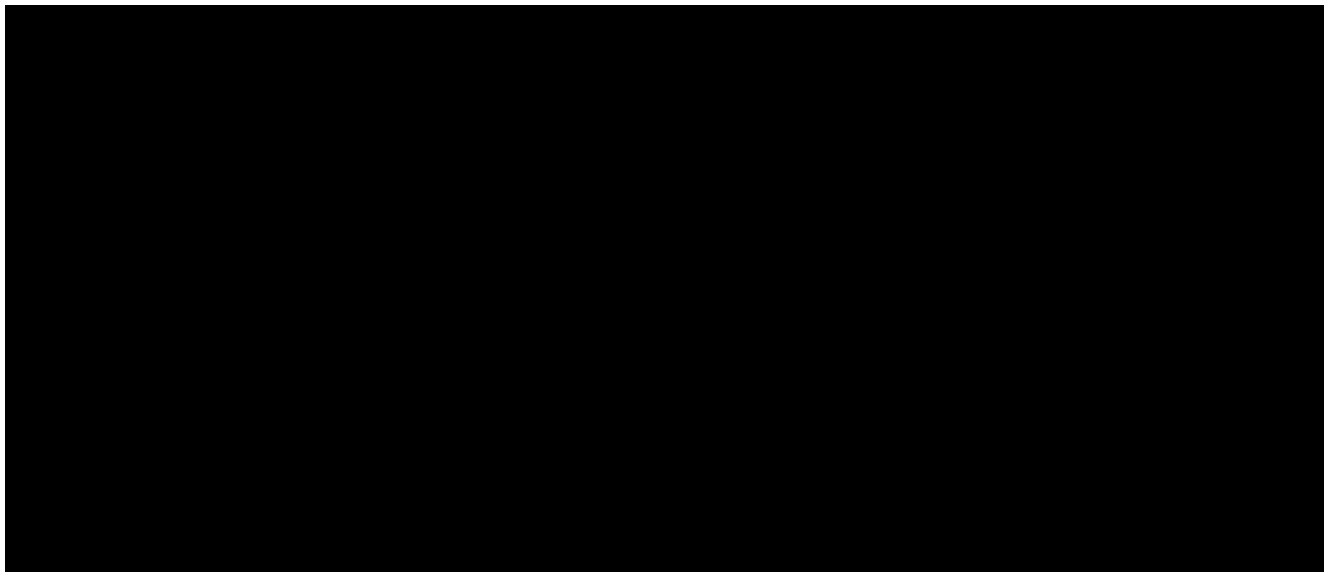
However we didn't stop at our priorities! This was the year that the 2km trail from the entrance to the beach became much more accessible thanks to the hard work of our volunteers repairing bridges, laying / repairing boardwalk and digging out ditches. A very big thank you to all of them, its a huge achievement and your hard work has made this possible.

In 2025 we have already demonstrated reduced deer entry and grazing due to fence repairs and 4 sessions of deer stalking over the last 2 years. We are also seeing rewetted peatland through our peat dam project improving biodiversity and sequestering carbon. The last year has had a focus on establishing a baseline data set and we now have a comprehensive baseline vegetation habitat survey and herbivore impact assessment.

It also got us into the local and national press! One of the findings of the baseline habitat survey was that woodland in Tireragan has almost doubled in the last 30 years and this was picked up by Scotland~:The Big Picture. From there the Times, The National and The Herald ran articles.

We are pleased that we have agreed a further 25 year lease with the owners of the land and are in the process of finalising the lease together with a Memorandum of Understanding.

Looking forward, we have written a 25 year strategy and our priorities for 25/26 include exploring scientific opportunities for further study of the land whether that be archeological, geographic, environmental or anything else. We aim to continue to make links with local organisations and those further afield. If you are interested in learning more and receiving our bi annual newsletter please join us and become a member of Tireragan Trust.



Dragon and damselfly survey and beach clean at Traigh Ghael

## Introduction

1. The Tireragan Trust is a Scottish Charitable Incorporated Organisation registered with the Office of the Scottish Charity Regulator. The Trust is responsible for managing Tireragan's 625 hectares on behalf of the landowner and its Constitution acts as its governing document. The Directors are based on Mull, Iona and the mainland.
2. Tireragan is an area of land on the southwest tip of the Ross of Mull on the Isle of Mull. It is wild, rugged and beautiful, encompassing rocky coastline, upland heath and bog, nationally important native woodland communities (Celtic rainforest) and grassland. It is home to an abundance of flora and fauna including birds, raptors and lichen. In 1995 Tireragan was fenced, livestock was removed and bird and vegetation surveys undertaken. This has allowed us to observe and assess some of the stunning benefits of over 30 years of rewilding and provides us with a species-rich resource and research opportunity.
3. There is open access to the land with a few rough and rugged trails. The Trust aims to minimise disturbance beyond management interventions intended to maximise biodiversity, instead utilising creative ways to connect people to the land, particularly combining art and science. It aims to also address and support increasing tourism by encouraging respect for the land and management aims, and provide educational, economic or artistic benefits to the local population.
4. The Trust's vision is: *To protect and enhance the biodiversity of the Celtic rainforest, moorland and marine habitats of Tireragan, promoting people's sensitive connection with the land, through enjoyment, education and science.*
5. Its management aims are to:
  - a) Protect the wild and natural habitat of the land
  - b) Enhance biodiversity through sensitive management of the land
  - c) Connect people sensitively to the area, to be part of the past, present and future landscape whilst protecting and enhancing it

6. By 2030, building on our 2024 habitat vegetation survey and herbivore survey, we hope to see significantly more tree cover and evidence of increasing biodiversity, robustly evidenced through survey data. We will also be able to compare changes and prevalence of species present as well as the grazing impact of the reduction in deer.

7. We also hope to have joined up with individuals or organisations across the Ross of Mull to develop a wider landscape vision for sensitive management of the land, to increase its biodiversity, beauty, attraction to and sustainable management of tourism. We intend to build on connections we have made both in the local community and others living further away to increase awareness of the conservation, scientific, artistic and leisure benefits of this beautiful area.

8. By 2050 we aim to be part of a net zero Mull land management approach supporting diverse and resilient habitats and a thriving, sustainable local economy.

## **Achievements and activities during year 2024 - 2025**

### **Enhancing biodiversity**

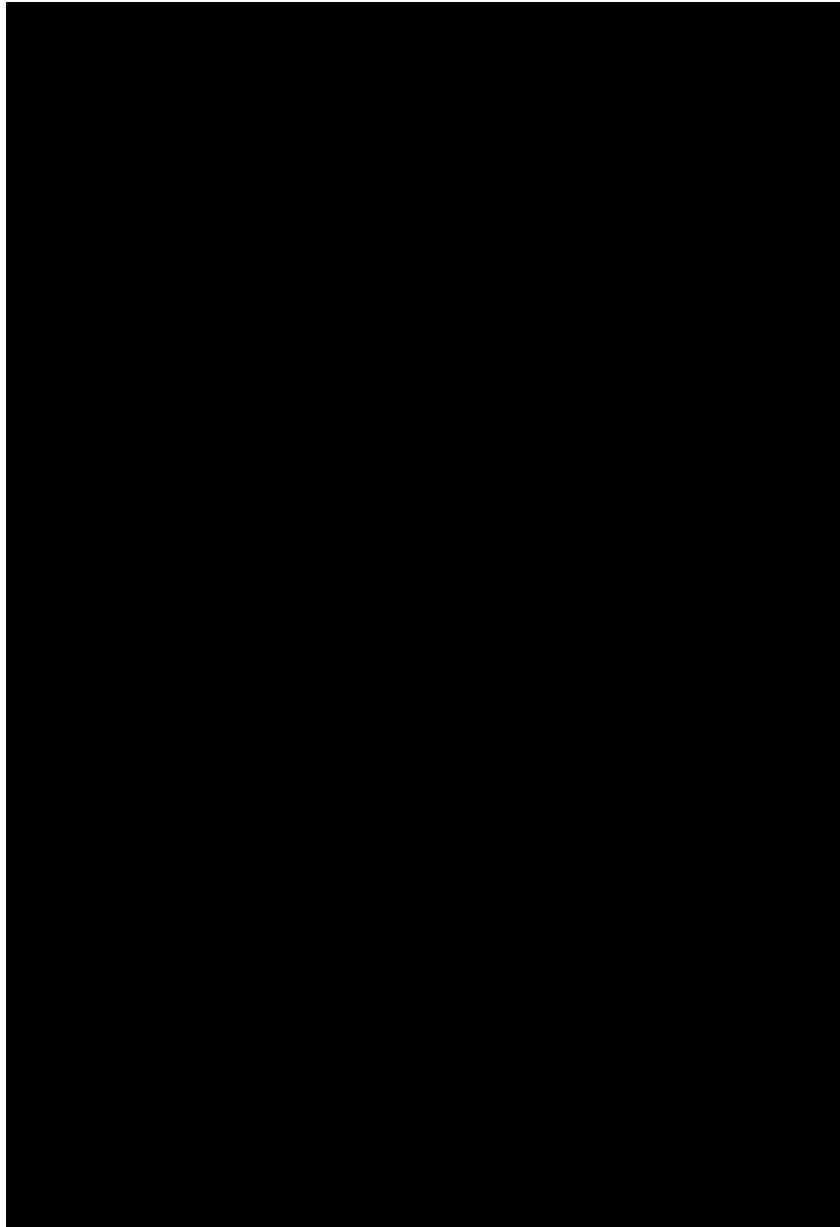
9. [REDACTED] of Etive Ecology undertook a comprehensive vegetation habitat survey in August 2024 thanks to funding from Flora and Fauna International and Scotland: The Big Picture (Northwoods Rewilding Network). This has provided the Trust with a comprehensive baseline survey and valuable data.

10. In March 2025 a grant from Northwoods allowed for ecologist [REDACTED] to undertake a Herbivore Impact Assessment. This has given us a baseline of browsing levels after the period of high deer numbers, demonstrating high red deer browsing levels especially of oak and aspen, allowing us to compare this with future data.

12. The assessment coincided with one of our trail maintenance weeks and so our volunteers got the benefit of a short workshop from the ecologist on how to conduct a herbivore impact survey.

13. The peat dams continue to hold and flourish with expanding vegetation. The dragonflies have returned although the very wet cold summer meant that fewer surveys have been completed. We completed two in July and September 2024.

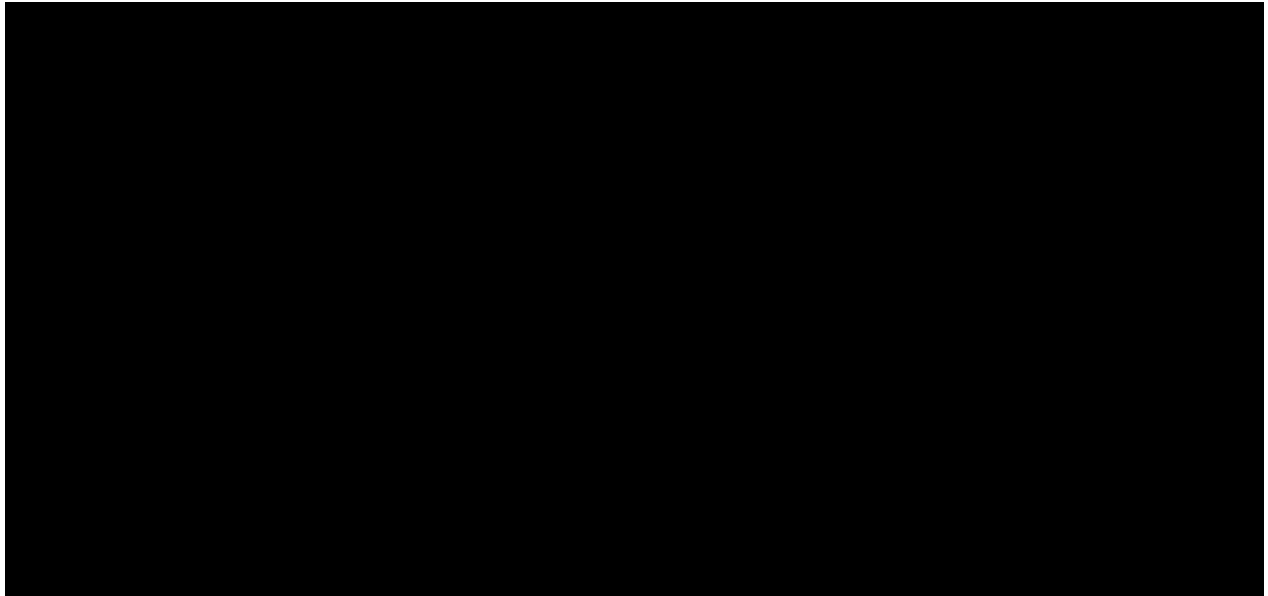
First frogspawn in one of the new pools



14. Northwoods provided funding for Mull based [REDACTED] to collect some samples of Aspen from Tireragan to be part of [REDACTED] “Aspen library” with the view to growing them on and replanting them back in 2-3 years.

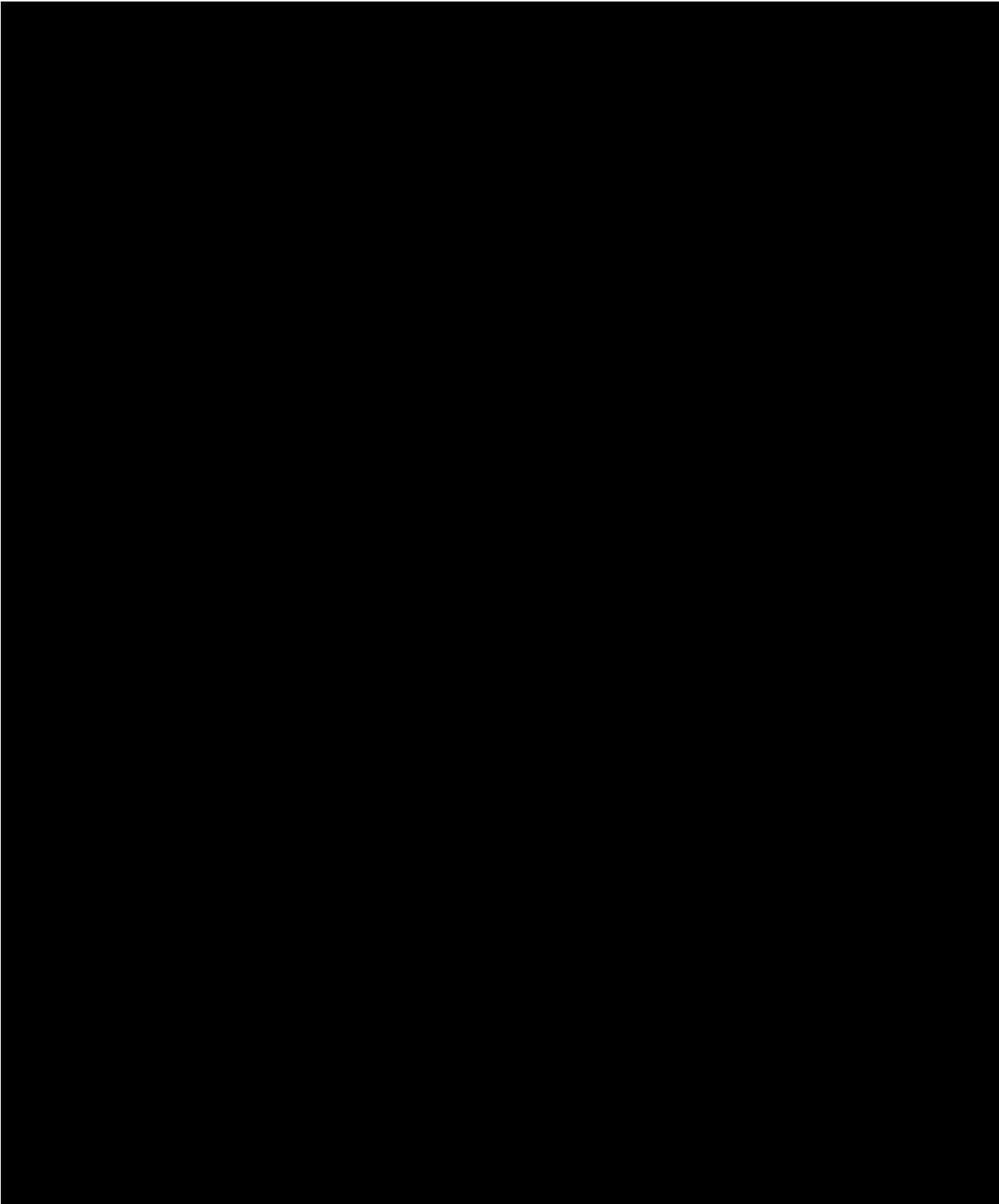
## **Management access and maintenance**

15. In May 2024 we continued with the work started in late April and held a further 2 days of volunteer work focusing on the area between the bridge in the central valley and the beach. We completed a few more significant sections of boardwalk as well as trail clearing and ditch digging. Most volunteers were local and the few that came from off Mull stayed with trustees.



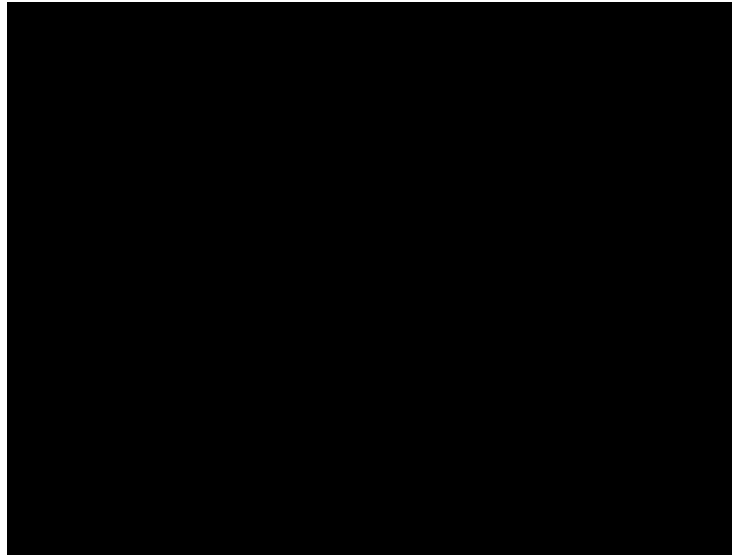
16. In March 2025 we had two very successful volunteer weeks focusing on the remainder of boardwalk building and trail maintenance. We were able to pay local business for materials as well as food and accommodation for 18 off island volunteers. In addition we had another 20 local volunteers who were able to join us for a day or 10 days depending on their availability. In total we had 138 volunteer days of work. We moved 60 3M planks from Knockvologan up to 2km over rough terrain, plus 40 supports made from 100x100mm posts and several fence posts for added strength. We built board walks over all the worst boggy areas and also had time to dig and clear ditches in some of the wetter areas and finish clearing trees and shrubs from along a very overgrown section of fence line. In between trail work we also visited the beach to clear and bag rubbish. The 2km trail is now much improved both along the entire length to the beach and also around the base of Tor Fada. It was an incredible feat that surpassed even our most optimistic hopes. A very big thank you to the amazing volunteers, Isle of Mull bunkhouse, the Ferry Shop, Linda Cameron Catering and of course the Brown Forbes Memorial Fund for providing the £5.982 grant which made this all possible.

**Volunteer weeks in April 2025**



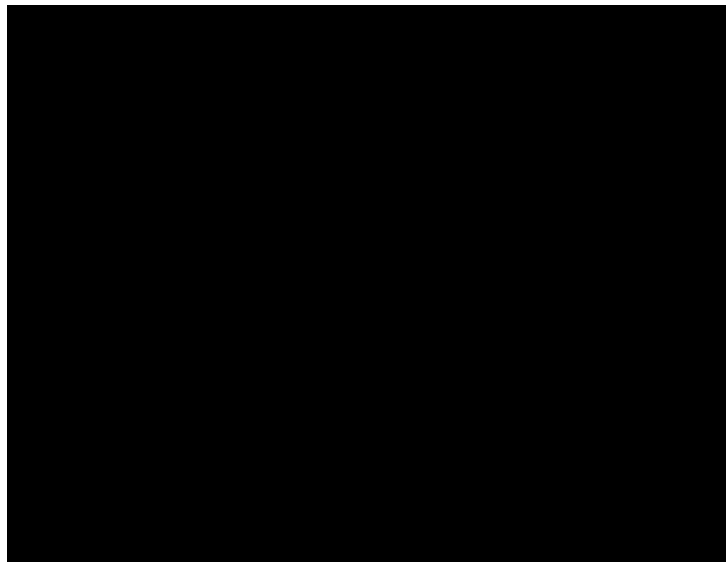
17. In June 2024 2 volunteers walked the entire fence line (9km) checking on recent repairs completed in 2023/24. They found 2 sections where trees and shrubs had grown in against the fence that would need to be cut back. This work was then undertaken and finished in March 2025 on one of the volunteer weeks.

18. On the 9th of July, we took Gaelic place name specialist [REDACTED] and his colleague [REDACTED] out into 'Tìr Fhearagain'. We showed them the hidden winding road near Traigh Ghael which made a big impression on them.



19. A local volunteer [REDACTED] spent many days in the spring bracken bashing along the trail. As a result the complete trail from entrance gate to beach was free this year from bracken enveloping it. Thank you [REDACTED].

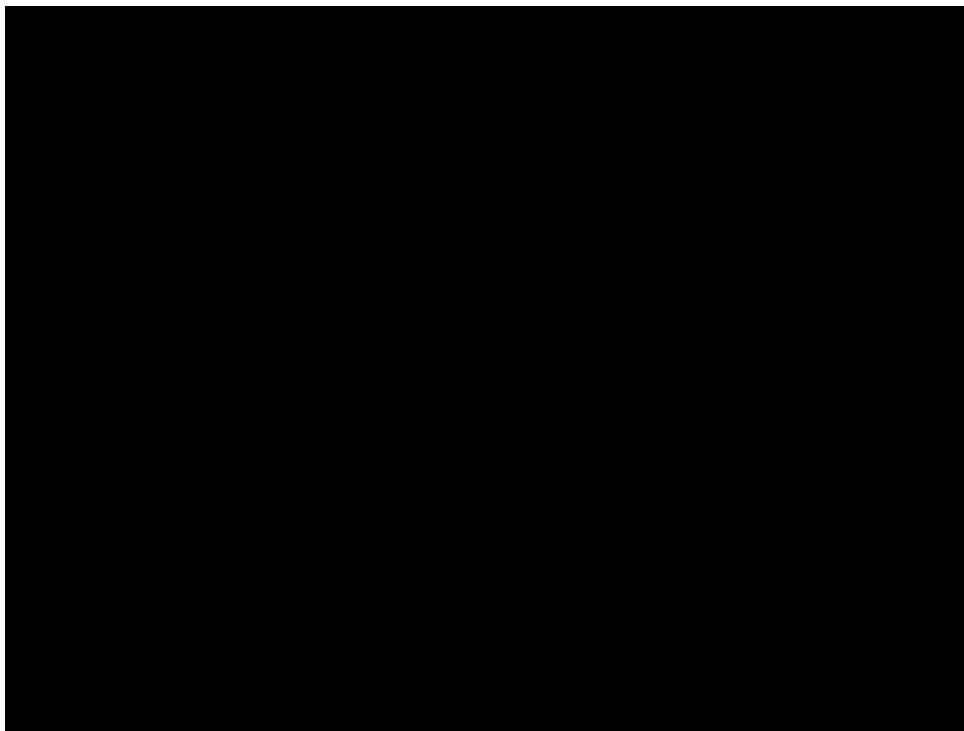
20. A few of the Trustees joined a 'leaky dams' building workshop at Ardura Community Forest organised by Northwoods. 'Leak dams' slow water runoff and nutrient loss, and create wetland habitat.



21. We had 2 sessions of deer stalking from Ronan Dugal in October 2024 and February 2025. In total 46 deer were culled and these figures have been returned to Nature Scot as per our obligation under the Deer (Scotland) Act 1996.

<b>2024-2025</b>	<b>Red</b>	<b>Roe</b>	<b>Sika</b>	<b>Fallow</b>
<b>Male - in season</b>	23	0	0	0
<b>Male - out of season</b>	0	0	0	0
<b>Female - in season</b>	8	0	0	0
<b>Female - out of season</b>	9	0	0	0
<b>Calf</b>	6	0	0	0
<b>Year total</b>	46	0	0	0

Deer will continue to be able to access Tireragan via the beach. We are working towards a much reduced deer population in the knowledge that deer are a native species so should be part of the biodiversity but just in much reduced numbers. We do not intend nor would be able to completely eradicate them.



## **Educational and outreach work**

22. Scotland: The Big Picture ran an article on Tireragan highlighting the changes in the landscape post 1997 when sheep and deer were excluded from the area. This was then picked up by The National and The Herald.

<https://www.thenational.scot/news/24897051.woodland-mull-doubles-30-years-following-rewilding-efforts/>

<https://www.heraldsotland.com/news/24897073.woodland-mull-peninsula-doubles-30-years/>

23. The Times also ran an article celebrating the increase in woodland cover over the past 30 years and cited Tireragan as one of Scotlands pioneering re wilding sites.

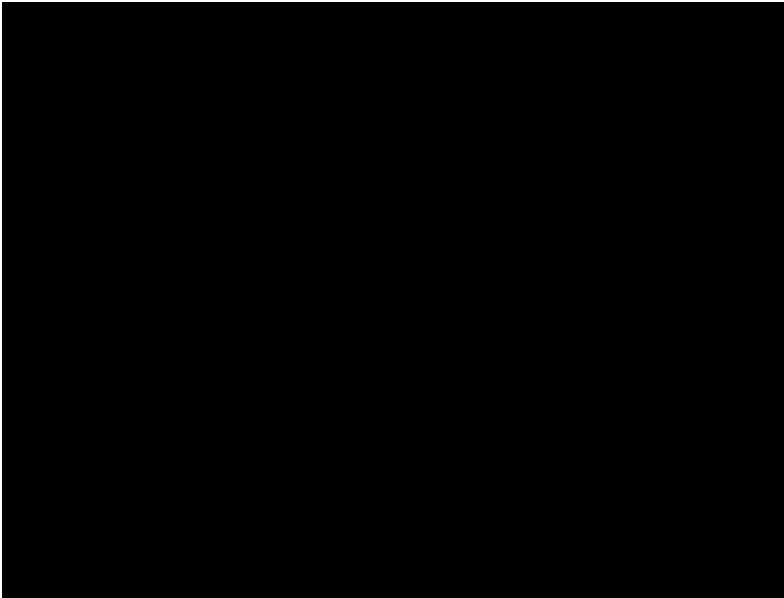
<https://link.thetimes.co.uk/view/62e2a8a33ca298c5c50e7f66mw8wi.6fl/24c64d44>

24. We had our annual stand at the Bunessan show in early August. The weather was extremely wet which reduced the numbers of visitors attending, however we had many interesting discussions with people concentrated inside the tent due to the weather! The show is an important way for us to connect with the local community as well as visitors and to showcase Tireragan.

25. One of our Trustees attended a Northwoods Community Engagement Workshop in November 2024 and we now have access to their Community Engagement Toolkit.

## Administration and governance

26. We held a one day Trustee Workshop of activities and discussion facilitated by [REDACTED] in June 2024 at Knockvologan Barn. The workshop focused on identifying and clarifying the role and priorities for the Trust in the coming years. It was an excellent day which succeeded in its aims and which we aim to repeat at intervals.



[REDACTED]

27. The Trust has written a strategy document which will enable it to progress its aims and vision over the next 25 years.

28. The Tireragan Trust Constitution was reviewed in April 2025 and several changes proposed. These will be put forward at the Trust AGM on November 8th 2025.

29. The Conflict of Interest register has been reviewed by all Trustees.

30. We have established an accessible storage system for Trust documents and information using google drive.

31. Five Board meetings were held throughout the year, including an Away Day on 29th June 2024. The remaining dates the Board met are: 29th September 2024, 10th November 2024, 2nd February 2025, and 7th April 2025.

32. The Trust achieved 6 out of its 8 priorities for 2024/25. Raptor / reptile surveying and updating and revamping the Trust brochure, website and entrance map are the 2 outstanding priorities and have been added for 2025/26.

33. The 25 year lease for the land expired in the summer of 2024. The owners of the land have agreed to a further 25 year lease and a Memorandum of Understanding which we are in the process of completing.

34. [REDACTED] stepped down as a Trustee in April 2025 and we thank him for his time, dedication and contribution to Tireragan Trust.

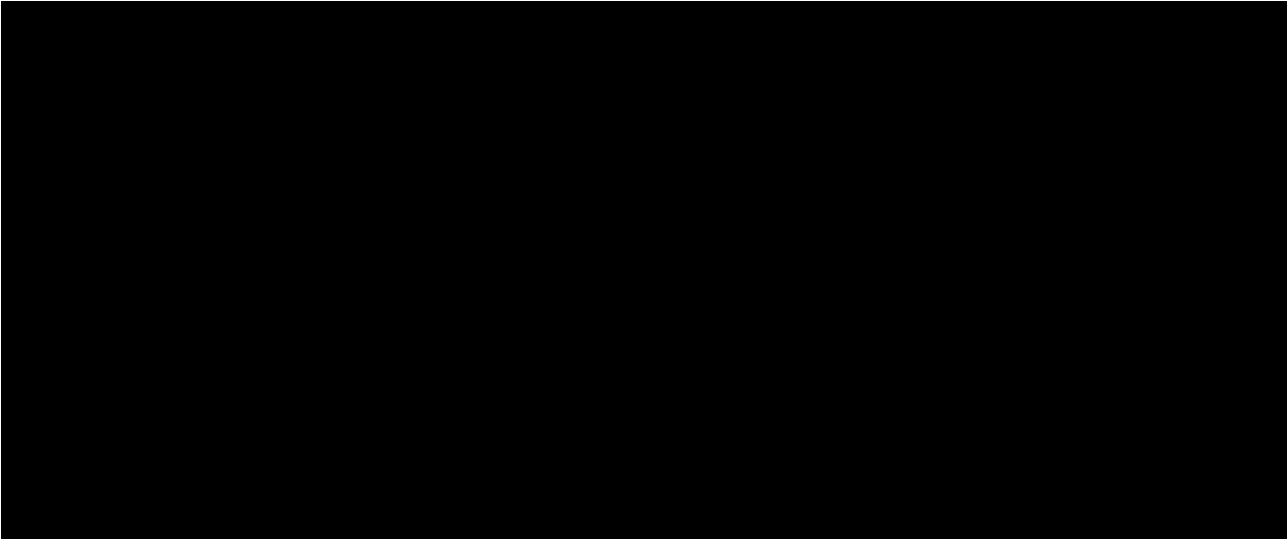
35. The AGM was held on 14th December 2024 at Knockvologan Barn. 3 members attended and 9 members of the public (4 of which then signed up as members).

- [REDACTED] stood down as a Trustee and [REDACTED] was elected on to the Board.
- [REDACTED] presented a slideshow on the Trusts activities throughout the year highlighting the work achieved on surveys, trail maintenance, fence repair, bracken bashing, and peat dam reinforcement. The pictures said it all - motivated enthusiastic volunteers enjoying being part of projects to protect and enhance nature whilst at the same time improving access to wild remote areas.
- [REDACTED] gave a presentation on the Habitat Vegetation Survey completed in August 2024 by Etive Ecology. This is a baseline survey which will act as a reference point and guide future management of the land, and as such is a significant piece of work.

The main vegetation habitats were found to be blanket bog, wet and dry heath, grassland, and woodland. The land is dominated by both blanket bog and wet heath habitats. All habitats were recorded as being in good to moderate condition. Woodland canopy is dominated by 4 species, eared willow, downy birch, sessile oak, and hazel with some areas considered to be of significant conservation interest due to their diversity of ground flora.

The presentation led to an interesting discussion regarding how to manage the restoration / creation of natural vegetation habitat and the differing ways of doing this. It was noted that Ardura Forest had identified original vegetation habitat species through peat analysis.

The report gave several suggestions as to options that could be undertaken and the board will consider these and other suggestions at its planning for future priorities. Refreshments were then served and following this a number of people went on a guided walk into Tireragan.



Guided walks

## **Financial Summary**

### 36. Financial Summary 2024-2025

Tireragan Trust accounts and Independent Examiners Report is submitted to OSCR and available separately. There are currently no employees. The activities described above in this report have been taken on a voluntary basis by Board Directors and volunteers.

In summary:

- A. The opening bank balance on 1st May 2024 was £7,658. The closing bank balance on 30th April 2025 was £4,467.
- B. Deer management came to a total of £2,560. This was paid by Tireragan Trust and is reimbursed by the landowners in the next financial year on 21/5/2025.
- C. Funding received from Flora and Fauna in previous financial year was £4,713 of which funding strategy and the habitat survey have been completed. The workshop by Arkaig Community Forest has been cancelled and the funders have agreed remaining funding will go to better understanding what the next steps are in light of the survey report. Remaining funding £448.

- D. We received £5,982 from Brown Forbes Memorial Fund for the boardwalk project (materials + volunteers food and accommodation). The project has been completed and full funding spent.
- E. We received £2,750 from the Waterfall Fund for a beach clean project which will happen in next financial year.
- F. Total restricted funds on 30th April 2025 are £3,197.
- G. Northwoods Rewilding Network supported the Trust by covering half of [REDACTED] fee for the habitat survey; paying for [REDACTED] to locate, collect samples and genetic test several stands of aspen; and paying for ecologist [REDACTED] to undertake a Herbivore Impact Assessment. These fees were paid directly from Northwoods and didn't go through the Trust's accounts.
- H. We received £520 as donations from members of the public. (Last year £1,350).
- I. Expenses paid out of unrestricted funds are the yearly insurance (£501) and website (£263), materials for boardwalks which were bought before grant funding was secured (£287), advertising (£74) and membership of the Community Woodlands Association (£10).
- J. Tireragan Trust Reserves Policy is to establish a level of reserves, which it may need in times when donations don't cover the usual expenses such as website, insurance, maintenance of the track and fence. Tireragan Trust aims to keep £1,000 of the unrestricted funds as a reserve.

### **Priorities going forward**

37. Continue with surveying and include the following:

- Raptor surveying - Tireragan is a very important site for raptors especially hen harriers so we are keen to restart this.
- Reptile monitoring - we will have sheets of corrugated roofing placed in areas where adders and lizards are likely to congregate which we will monitor.

38. Updating and revamping the Trust brochure, website and entrance map.

39. Reconfiguring the entrance to Tireragan to incorporate a shelter, compost toilet , people counter and new gates / signage.
40. Apply for funding for a beach clean involving local fishermen and build a small shelter at the beach to collect trash away from the shoreline.
41. Undertake further baseline surveys including a drone survey and a drainage survey.
42. Explore links with education institutions including universities and local school.



To all those involved, thank you so much for your efforts.  
And to anyone else, we hope to see you in Tireragan!

## Tireragan Trust

SC022859



## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	05	2024		30	04	2025

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	520				520	12,150
Legacies					-	
Grants		8,732			8,732	7,138
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>520</b>	<b>8,732</b>	<b>-</b>	<b>-</b>	<b>9,252</b>	<b>19,288</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>520</b>	<b>8,732</b>	<b>-</b>	<b>-</b>	<b>9,252</b>	<b>19,288</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,369	9,073			12,442	13,081
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>3,369</b>	<b>9,073</b>	<b>-</b>	<b>-</b>	<b>12,442</b>	<b>13,081</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>3,369</b>	<b>9,073</b>	<b>-</b>	<b>-</b>	<b>12,442</b>	<b>13,081</b>
<b>Net receipts / (payments)</b>	<b>(2,849)</b>	<b>(341)</b>	<b>-</b>	<b>-</b>	<b>(3,190)</b>	<b>6,207</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(2,849)</b>	<b>(341)</b>	<b>-</b>	<b>-</b>	<b>(3,190)</b>	<b>6,207</b>

**Section B Statement of balances**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	4,120	3,538			7,658	1,451
	Surplus / (deficit) shown on receipts and payments account	(2,849)	(341)			(3,190)	6,207
						-	
						-	
	Cash and bank balances at end of year	1,271	3,197	-	-	4,468	7,658
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

<b>B2 Investments</b>	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

<b>B3 Other assets</b>	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
		Total	-	-	-

<b>B4 Liabilities</b>	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		Total	-	-

<b>B5 Contingent liabilities</b>	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature\*

Print Name

Date of approval

[Redacted Signature and Name Area]

14 July 2025

**Section C Notes to the Accounts**

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

See additional notes

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			-

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	<b>X</b>
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**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	<b>X</b>
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**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**



**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below <b>General</b>	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	520				520	1,350
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>520</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>520</b>	<b>1,350</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>520</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>520</b>	<b>1,350</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,369				3,369	897
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>3,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,369</b>	<b>897</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>3,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,369</b>	<b>897</b>
<b>Net receipts / (payments)</b>	<b>(2,849)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,849)</b>	<b>453</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(2,849)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,849)</b>	<b>453</b>

**Nature and purpose of funds**

Payments relating to charitable activities for which no specific funding is obtained, and governing the charity. Such as insurance, website, small projects.

## Tireragan Trust

SC022859

**Additional analysis (3)****6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Landowners- fencing + deer management	Fauna & Flora	Brown Forbes Memorial Trust - boardwalk project	Waterfall Fund - beach clean project		
<b>Receipts</b>						
Donations					-	10,800
Legacies					-	
Grants			5,982	2,750	8,732	7,138
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	5,982	2,750	8,732	17,938
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	5,982	2,750	8,732	17,938
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	325	2,765	5,983		9,073	12,184
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	325	2,765	5,983	-	9,073	12,184
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	325	2,765	5,983	-	9,073	12,184
<b>Net receipts / (payments)</b>	(325)	(2,765)	(1)	2,750	(341)	5,754
<b>Transfers to / (from) funds</b>					-	(2,216)
<b>Surplus / (deficit) for year</b>	(325)	(2,765)	(1)	2,750	(341)	3,538

**Nature and purpose of funds**

Landowners donation towards fencing and deer management (culling). Remaining funds on 30/04/2025: £0  
Fauna and Flora: funding towards a habitat survey and vegetation monitoring training: a workshop delivered by Arkaig Community Forest for directors; external support to devise a funding strategy. Remaining funds on 30/04/2025: £448  
Brown Forbes Memorial Trust: funding towards boardwalk project to create boardwalks on the main path. Remaining funds on 30/04/2025: £0  
Waterfall Fund: funding towards beach clean Traigh Gheal. Remaining Funds on 30/04/2025: £2,750

**APPENDIX 3**



<b>Independent examiner's report on the accounts</b> v2							
<b>Report to the trustees/members of</b>	Charity name <b>Tireragan Trust</b>						
	<b>Registered charity number</b> <b>SC022859</b>						
<b>On the accounts of the charity for the period</b>	<b>Period start date</b>				<b>Period end date</b>		
	Day	Month	Year		Day	Month	Year
	01	05	2024	<b>to</b>	30	04	2025
<b>Set out on pages</b>						(remember to include the page numbers of additional sheets)	

**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) 2005 Act 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 2006 Accounts Regulations. 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 view given by the accounts.

**Independent examiner's statement**  
 In the course of my examination, no matter has come to my attention

- 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
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

<b>Signed**:</b>		<b>Date:</b>	29/10/25
<b>Name:</b>			
<b>Relevant professional qualification(s) or body (if any):</b>			
<b>Address:</b>			

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.  
 \*\* OSCR will accept digital or typed signatures

**APPENDIX 3**

**Disclosure section**

Only complete if the examiner needs to highlight material problems.

**Give here brief details of any items that the examiner wishes to disclose**

[Empty box for disclosure details]