Arran Community Land Initiative

Scotland · Charity number SC043886

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2013-03-22
Register	View on the OSCR register

Contact

Address	Benview Whiting Bay Isle of Arran KA27 8QT
Website	www.arranland.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education','the advancement of public participation in sport'

What the charity does: The Arran Community Land Initiative (ACLI) was established in 2012 as a SCIO with the goal of purchasing an 80 acre area of disused farmland above Whiting Bay, Arran. The charity's primary objectives, as per our constitution, are to promote participation in land-based education and recreational activities. In addition to a community garden, allotments, poly tunnels and an apiary, we have developed a network of tracks and paths to provide easy access to the wider site. We regularly host events focussed on gardening for all ages, as well as a range of educational and volunteer sessions.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The organisation?s purposes are: 1.To advance education, training and broader education in the development of individual capabilities, skills and understanding by providing an area of land on which training courses may take place, as outlined in Section 7(2) of the 2005 Act. 2.To advance public participation in sport by providing a recreation area for the development of sports such as mountain biking, pony trekking and walking, as outlined in Section 7 (2) of the 2005 Act.

Geography

- **Main operating location:** North Ayrshire
- **Geographical spread:** One or a few bases or facilities serving people who come from a broad area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£5,970	£6,430	-	0
2024-06-30	£6,068	£10,529	-	0
2023-06-30	£12,019	£17,672	-	0
2022-03-31	£35,796	£25,270	-	0
2021-03-31	£21,680	£18,689	-	0

Arran Community Land Initiative

Scotland - Charity number SC043886

Accounts

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts V2

Report to the trustees/members of	Charity name ARRAN COMMUNITY LAND INITIATIVE
Registered charity number	SC 043886

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	04	2024	to	31	03	2025

Set out on pages (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 [other than that disclosed on the attached page*]

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.

Signed:** Pauline Reid **Date:** 13-11-25

Name: MRS PAULINE REID

Relevant professional qualification(s) or body (if any): INTERNATIONAL ASSOCIATION OF BOOK-KEEPERS (I.A.B.)

Address: FINANCIAL MANAGEMENT SERVICES
10 SPRINGBANK TERRACE
BRODICK, ISLE OF ARRAN
KA27 8BB

*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	

A C L I Accounts Audit for Year 2024 - 2025
as prepared by Mrs Pauline Reid of Financial Management Services

CO-OPERATIVE BANK STATEMENT PG	Acct No. 6566 9994 S/C 08-92-99 OUT	IN	STMNT PAGE CLOSING BAL	ACCOUNTING PERIOD TO:-
OPENING BALANCE FROM:			**£ 7,658.82**	**31/03/2024**
102	£ 94.58	£ 193.00	£ 7,757.24	10-Apr
103	£ 577.81	£ 323.00	£ 7,502.43	10-May
104	£ 447.16	£ 323.00	£ 7,378.27	10-Jun
105	£ 338.88	£ 273.00	£ 7,312.39	10-Jul
106	£ 326.91	£ 163.00	£ 7,148.48	10-Aug
107	£ 716.88	£ 729.00	£ 7,160.60	10-Sep
108	£ 133.87	£ 363.00	£ 7,389.73	10-Oct
109	£ 315.88	£ 433.00	£ 7,506.85	10-Nov
110	£ 266.43	£ 643.00	£ 7,883.42	10-Dec
111	£ 119.24	£ 253.00	£ 8,017.18	10-Jan
112	£ 1,387.14	£ 253.00	£ 6,883.04	10-Feb
113	£ 1,193.66	£ 474.10	£ 6,163.48	10-Mar
114	£ 511.51	£ 97.50	£ 5,749.47	31-Mar

	EXPENSES PAID	INCOME RECEIVED	OPENING BALANCE	CLOSING BALANCE
BANK TRANSACTION	£ 6,429.95	£ 4,520.60	£ 7,658.82	£ 5,749.47
P & L YR 2024 - 2025				-£ 1,909.35
TRUSTEE FIGURES	**£ 6,430**	**£ 5,970**		**-£ 460**
DIFF	-£ 0	-£ 1,449		-£ 1,449
SIAC GRANTS + INTEREST		£ 1,786.37		£ 1,450
INTEREST SAVINGS ACCOUNT EXP		-£ 336.00		
DIFF AFTER NON-BANK INPUT	-£ 0	£ 1	Final Trial Balance Diff	£ 1

NB: All difference LESS or MORE the £1.00 have been rounded up or down accordingly and therefore dismissed for the purpose of this Audit.

INTEREST SAVINGS ACCOUNT CLOSING BALANCE
£ 3,336.51

cash in bank
£ 9,085.98

Audit correct & completed on:	13th November 2025
Signed:	Pauline Reid
Printed	Mrs Pauline Reid MIAB
Professional Body:	International Association of Book-keepers
Membership No.	191808
Address:	Financial Management Services 10 Springbank Terrace, BRODICK Isle of Arran KA27 8BB

Accounts

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts V2

Report to the trustees/members of
Charity name
ARRAN COMMUNITY LAND INITIATIVE

Registered charity number
SC 043886

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	04	2023	to	31	03	2024

Set out on pages
(remember to include the page numbers of additional sheets)

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   - 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 [redacted] be reached.

Signed:** [redacted] **Date:** 10-03-2025

Name:

Relevant professional qualification(s) or body (if any): INTERNATIONAL ASSOCIATION OF BOOK-KEEPERS (I.A.B.)

Address: [redacted]

*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

A C L I Accounts Audit for Year 2023 - 2024

as prepared by Mrs Pauline Reid of Financial Management Services

CO-OPERATIVE BANK STATEMENT PG	[redacted] OUT	IN	STMNT PAGE CLOSING BAL	ACCOUNTING PERIOD TO:-
OPENING BALANCE FROM:			**£ 14,066.21**	**31/03/2023**
90	£ 92.85	£ 35.00	£ 14,008.36	06-Apr
91	£ 5,479.52	£ 415.00	£ 8,943.84	10-May
92	£ 267.85	£ 175.00	£ 8,850.99	09-Jun
93	£ 264.42	£ 405.00	£ 8,991.57	10-Jul
94	£ 753.49	£ 260.00	£ 8,498.08	10-Aug
95	£ 252.29	£ 210.00	£ 8,455.79	08-Sep
96	£ 693.63	£ 380.00	£ 8,142.16	10-Oct
97	£ 119.84	£ 750.00	£ 8,772.32	10-Nov
98	£ 76.34	£ 380.00	£ 9,075.98	08-Dec
99	£ 612.29	£ 476.00	£ 8,939.69	10-Jan
100	£ 1,797.28	£ 163.00	£ 7,305.41	09-Feb
101	£ 170.09	£ 293.00	£ 7,428.32	08-Mar
102	£ 9.50	£ 240.00	£ 7,658.82	29-Mar

	EXPENSES PAID	INCOME RECEIVED	OPENING BALANCE	CLOSING BALANCE
BANK TRANSACTION	£ 10,589.39	£ 4,182.00	£ 14,066.21	£ 7,658.82
P & L YR 2023 - 2024				-£ 6,407.39
TRUSTEE FIGURES	**£ 10,589**	**£ 6,068**		**-£ 4,521**
DIFF	£ 0	-£ 1,886		-£ 1,886
NON-BANK TRANSACTIONS	£ -	£ 1,886.00	SIAC GRANTS + INTEREST IN SAVINGS ACCOU	
DIFF AFTER NON-BANK INPUT	£ 0	£ -		

NB: All difference LESS or MORE the £1.00 have been rounded up or down accordingly and therefore dismissed for the purpose of this Audit.

Audit correct & completed on: 10th March 2025

[redacted]

Signed:

Printed

Professional Body:

Membership No.

Address:

APPENDIX 2

Enter charity name below

Enter SC No. below

SC

OSCR
Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2023	to	31	03	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	04Restricted 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 £
A1 Receipts						
Donations	100				100	
Legacies					-	
Grants	1,885				1,885	
Receipts from fundraising activities					-	
Gross trading receipts	170				170	
Income from investments other than land and buildings	1				1	
Rents from land & buildings	3,912				3,912	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	6,068	-	-	-	6,068	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	6,068	-	-	-	6,068	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	10,529				10,529	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	60				60	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	10,589	-	-	-	10,589	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	10,589	-	-	-	10,589	-
Net receipts / (payments)	(4,521)	-	-	-	(4,521)	-
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(4,521)	-	-	-	(4,521)	-

[redacted]

- SC

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 £
B1 Cash funds	Cash and bank balances at start of year	14,066				14,066	
	Surplus / (deficit) shown on receipts and payments account	(4,521)				(4,521)	
						-	
						-	
	Cash and bank balances at end of year	9,545	-	-	-	9,545	-
	(Agree balances with receipts and payments account(s))	[redacted]					

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

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

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

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

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

A C L I Accounts Audit for Year 2023 - 2024

as prepared by [redacted]

TRUSTEE FIGURES CROSS CHECK

INCOME	1885		**EXPENDITURE**	10529	
UNRESTRICTED	100		PAYMENTS	60	
FUNDS	171				
LAND RENT	3912				
		6068			10589
OTHER					
INCOME			ACTIVITY EXP	0	
RECEIVED				0	
			LEGAL	0	
		0			0
TOTAL INCOME RECEIVED		6068	SUB-TOTAL		10589
			ASSET PURCHASED		0
			GROSS ANNUAL EXPENDITURE PAID		10589
OPERATING PROFIT/LOSS					-4521

TRIAL BALANCE

£	14,066	O/BAL
-£	4,521	ANNUAL PROFIT/LOSS
£	9,545	ESTIMATE C BAL
£	9,545	ACTUAL C BAL
	0	DIFF

IGNORE FIGURES UNDER £1.00 + OR -