

Charity registration number SC044137 (Scotland)

**GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## LEGAL AND ADMINISTRATIVE INFORMATION

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Chair	
Trustees	
Charity number (Scotland)	SC044137
Auditor	Saint & Co 26 High Street Annan Dumfries & Galloway DG12 6AJ
Bankers	Bank of Scotland PO Box 1000 BX2 1LB

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# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

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# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2025*

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The SCIO's objectives are for the advancement of education, community development, science, environmental protection and improvement, and care for the heritage of the Biosphere area.

In fulfilling these purposes, the SCIO will ensure that all of the policies, actions and activities result in the maintenance of the designation of UNESCO Biosphere Reserve and achieve the Biosphere Partnership's Vision "to demonstrate our passion for living in a way that benefits people and nature". Furthermore, the SCIO will act in accordance with the principles embodied within Galloway and Southern Ayrshire Biosphere Charter;

Help to conserve the natural resources of the Biosphere

Support the economy to benefit people and nature

Promote cultural heritage and local products

Contribute to the health and well-being of the community

Develop knowledge, understanding and promote research

Raise awareness of the Galloway and Southern Ayrshire Biosphere

The activities of the Biosphere are guided by the Strategic Plan 2023-2033.

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Achievements and performance

I am very proud to present the Galloway & Southern Ayrshire Biosphere Partnership's Annual Report 2024-25 on behalf of our Board of Trustees, which this year welcomed nine new members. Coming from backgrounds in business, social enterprise, conservation, local government, higher education, creative arts and legal practice, they bring diverse expertise and a bright new energy to our operations.

This year all colleagues at the GSAB Partnership have been working closely with key partners on some of the most critical issues affecting southwest Scotland. We are at a pivotal moment in our region's history as we continue to grapple with local impacts of the climate and nature crises. The South of Scotland has recently been recognised as a Natural Capital Innovation Zone and has Scotland's first Regional Land Use Framework. The Agriculture and Rural Communities Bill is on its way, and the Natural Environment Bill is due to follow. There is going to be a significant focus in exploring the role the Biosphere can play in delivering against these regional and national initiatives ensuring that the balance between social, environmental and economic priorities that is at the heart of the UNESCO designation wins through.

This year we hosted our first Volunteer Programme, through which local people became 'Biosphere Champions', taking a leading role in public engagement to share the incredible value that the UNESCO designation brings economically, culturally, and as an increasingly urgent protection for the landscapes and wildlife of southwest Scotland.

We have been particularly inspired by our international partnerships, through which learning exchanges between the Biosphere's primary schools and equivalents in Sweden and Iceland have taken place, with others in progress for 2025/26. The D&G Climate Hub, which is delivered by the GSA Biosphere Partnership with support from Scottish Government, has carried this theme of borderless knowledge-exchange through projects developed with community groups in Kenya and Zimbabwe.

The foundation of our work is always the UN's 17 Sustainable Development Goals (SDGs) and we have brought these further to life with the installation of our SDG Trail, covering three local authority areas and spotlighting the people, places and organisations that exemplify 'Think Global, Act Local'. We hope that the trail will be a source of pride to local communities, without whom there would be no UNESCO Biosphere designation and no GSAB Partnership.

As Chair of the UNESCO Biosphere it has been my privilege to speak in support of proposals for a Galloway National Park. Myself and our Trustees recognised that this dual designation of the region as both a UNESCO Biosphere and National Park with a fully integrated approach to governance and staffing would build on over 12 years of activity that has seen the UNESCO Biosphere acclaimed for the work it has led on community engagement, sustainable business support, and climate resilience.

Our thanks to the GSAB Partnership's core funding partners: South of Scotland Enterprise, Dumfries & Galloway Council, East Ayrshire Council, and South Ayrshire Council. As a charitable organisation our work relies on the continuing support of public sector agencies, and in economically challenging times we particularly appreciate that this investment represents an enduring trust in our ability to deliver for local communities. The additionality to their financial backing is that all four funders are vocal in support of the UNESCO Biosphere, its capacity, vitality, and potential. We are grateful to be thus equipped and empowered.

With great anticipation, my colleagues and I look forward to the next twelve months of collaboration with partners across the UNESCO Biosphere and further afield, as together we build a better future for people and nature.

, Chair

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Climate-Ready Biosphere: Local Action for Global Goals**

Generating resilience among local communities is part of the UNESCO Biosphere remit worldwide as we strive to resolve the global climate crisis. The GSAB Partnership has been both leader and facilitator in local climate action for over twelve years, and demand continues to accelerate.

In 2023 the GSAB Partnership was selected to deliver the Climate Hub for Dumfries & Galloway, part of Scottish Government's Net Zero Nation campaign which is equipping community-led action nationwide. That first year of funding was followed by a second award for 2024-25, representing a total of £340,000 to be channelled into local initiatives that build resilience across one of Scotland's largest local authority areas. Nearly 40 groups and organisations have drawn on the support of the D&G Climate Hub through planning, learning and networking, and our provision of seed funding for projects that cover everything from establishing community gardens to salvaging marine plastics.

One of our most important events this year was the inaugural Future Energy Conference in Dumfries, which welcomed speakers from across the UK to discuss Net Zero advances in technology, construction and manufacturing. The Hub's activity mirrors the international scope of the UNESCO Biosphere: in 2024-25 our officers have facilitated international knowledge exchange for climate activists through online events which saw southwest Scotland introduced to innovation with recycled plastics in Kenya, and ecosystem threats in Zimbabwe.

Alongside the Climate Hub we have delivered accredited Carbon Literacy training to residents, youth and community groups. To maximise accessibility we created a bespoke course which Biosphere officers deliver locally, supporting everyday sustainable living and boosting employability.

### **Life on Land: Recovery, Regeneration and Farming for Nature**

The GSAB Partnership facilitates discussion on the impacts of land use change in southwest Scotland, helping guide policy on future land use that will provide multiple benefits to all of society. With so many public and private interests at play the UNESCO Biosphere designation centres attention on finding the balance between 'people, planet and profit' that is the essence of sustainable development.

During this reporting year we concluded development of an international research project funded by the abrdn Charitable Foundation and hosted by the UNESCO Regional Office of Science & Culture in Europe. Delivered in partnership with SAC Consulting at SRUC, our team developed and trialled a new audit methodology for measuring natural capital on farms, employing a holistic approach that enables baselining, measurement and monitoring, and identifies the best opportunities for adopting regenerative practices while maintaining a financially viable business. Our findings were published and widely shared, and we were proud to present them to international colleagues at UNESCO's Venice office in September 2024. This blueprint will form the basis of a new pilot project measuring natural capital on farms within the UNESCO Biosphere, which we hope will inspire use of the same techniques nationwide.

Last autumn it was our great pleasure to host the second annual Farming for the Future Conference, in partnership with Propagate and the NFUS. Once again all tickets were claimed for this full day of discussion, workshops and presentations; our agenda gives local farmers the chance to share experiences, learn from each other, and articulate the support they require in order to make nature-friendly adaptations that are sustainable in the long term.

The GSAB Partnership continues to be an important partner in the development and delivery of collaborative 'Life on Land' projects. Among others we have worked closely with colleagues along the Solway Coast in the development of SCAMP, an ambitious 10-year partnership project involving habitat restoration, education, sustainable tourism development, and support for community enterprise. We are also facilitating a six-year PhD study in partnership with the University of Edinburgh and Forest Research, which is investigating trade-offs and decision-making associated with land use in the UNESCO Biosphere.

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### **Learning and Growing: Youth Engagement in the UNESCO Biosphere**

With the expansion of the UNESCO Biosphere's boundary in 2023 to include 12 nautical miles of the marine environment our remit for engagement widened, as did our scope for outdoor learning and fun.

In July 2024 we launched the Blue Biosphere Resource for Marine & Sustainability Education, created with the Solway Firth Partnership. This activity toolkit helps primary-age children connect with coastal environments and the fascinating species that live in our seas, as well as the rich heritage of local marine industries and the communities of the Biosphere's coast. It also supports educators by introducing issues such as climate change, biodiversity loss and plastic pollution in an age-appropriate way. Publication of the Blue Biosphere resource was supported by a series of school workshops taking place through summer and autumn 2024, with over 500 primary pupils taking part in hands-on activities that incorporated species identification, arts and crafts.

This year also saw a wonderful series of international learning exchanges which activated the GSA Biosphere's global Biosphere network. After introductions to schools in Sweden and Iceland, pupils from D&G, South and East Ayrshire made and sent postcards describing their favourite local species and what made these precious to their own UNESCO Biospheres. With so many partners galvanised and enthused, this project will continue into the 2025/26 reporting period, with exchanges already planned with schools in UNESCO Biospheres in Austria, Luxembourg, South Africa, and the United States.

The GSAB Partnership's schools programme is delivered by our Community & Education officers, who criss-cross the 9,720km<sup>2</sup> UNESCO region for presentations, workshops and training. Our team takes the Biosphere programme direct to the heart of local communities and ensures the hardest to reach have the best possible opportunities to access educational support that embodies Learning for Sustainability, the Curriculum for Excellence, and the principles of global citizenship.

Dolphin House, South Ayrshire Council's outdoor education centre, launched their new outdoor classroom with a day of activities that incorporated Blue Biosphere themes. Tailored for school pupils and adult groups, participants joined Biosphere officers, South Ayrshire Council Rangers, Dolphin House staff and other practitioners for beachcombing, rock pooling, and learning about marine biodiversity through the unique experiencing of a transparent kayak filled with sea water and underwater life. Participants also had the opportunity to go out on the St Ayles Skiff, giving unparalleled views of the Biosphere's coast.

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### **Badged for the Biosphere: Our Awards and Accreditation Schemes**

The GSAB Partnership is proud to run a range of accreditation schemes that recognise the individuals and organisations that join our shared journey towards Sustainable Development Goals. The Proud Supporter scheme now has well over 600 members, ranging from businesses to local schools to community groups. The Biosphere Certification Mark has been awarded to more than fifty local businesses who champion sustainability; among recipients in this reporting year were artists, local shops, social enterprises, and accommodation providers. We have welcomed a new cohort of Sustainable Events, among which are the internationally renowned Wigtown Book Festival, and Raiders Gravel, which in 2024 incorporated the British Gravel Championship, attracting superstar cyclists from around the world. This year a new badge was launched for Biosphere Guides; instantly recognisable in marketing and promotions with the Biosphere's familiar sundew branding, the badge celebrates locally led sustainable tourism.

It is a priority for the GSAB Partnership to continue to add value to these participatory schemes. During 2024 we funded full digitisation of the Biosphere Certification Mark, meaning that applicants and awardees now have individual online accounts for networking, information sharing, and direct access to tailored support from our Business Development team. We have also launched a new assessment process for farms and land-based enterprise, expanding access to Biosphere accreditation and our wider offer of natural capital auditing and practical support for regenerative adaptations.

The backing of core funding partners, charitable donations and legacies allows the GSAB Partnership to offer all the above free to residents, businesses, organisations, and land managers. Our accreditation schemes are purposefully reciprocal: participants and awardees play an important role in communicating the UNESCO Biosphere ethos through continuing connectivity and sharing their 'green stories'. Raiders Gravel, as an example, which platformed the Biosphere through blogs, reels, and on-the-ground promotions, has a social media reach of over 50,000 individual accounts.

During the last 12 months the GSAB Partnership has hosted networking events to foster new business connections and help insulate against the isolation that often impacts rural enterprise. Among these was a workshop for Biosphere Certification Mark holders, held in the Biosphere Community of Gatehouse of Fleet. Attendees were invited to give short presentations on their work towards Sustainable Development Goals; among others the network heard from Dumfries & Galloway College, Little Peru glamping and alpaca farm, and the award-winning gourmet grower Deer Manor Mushrooms. The event concluded with an outdoor session at The Ship Inn led by the Biosphere's Nature Recovery Officer, demonstrating practical measures that businesses can take to support the UNESCO Biosphere's wildlife and habitats.

#### **Trees For All: The Ayrshire Small Scale Tree Planting Programme**

Following a successful pilot season last year, 2024-25 brought a significant expansion in the Ayrshire Small Scale Tree Planting Programme. This scheme invites individuals, business-owners, organisations and community groups to apply for up to £1,000 in grant funding for planting native trees on areas of land measuring less than 0.25ha. To be eligible the area to be planted must be publicly accessible, fulfilling our vision for Ayrshire's woodlands to support outdoor leisure, nature connections and green health. This is a project with generational goals: aiming to increase broadleaf coverage over a land area currently dominated by coniferous plantations, it will support biodiversity and wellbeing for decades – potentially centuries – to come.

This year we are delighted to be delivering the grant programme in both South and East Ayrshire, and to have the backing of South Ayrshire Council, the Woodland Trust, Scottish Forestry and Land Energy. With this enhanced funding support the GSA Biosphere Partnership has been able to supply young trees and materials, and to cover labour costs for non-profit organisations, as well as providing expert advice on planning, planting, and care from within our own officer team. We have promoted volunteer opportunities as part of the scheme, enabling local people to get directly involved in nature restoration. The scheme has brought new wooded areas to farm boundaries, smallholdings, and community spaces, and engaged a diverse demographic with key issues in modern forestry.

Our tree-planting programme is just one of a host of partnership initiatives that will regenerate depleted landscapes and contribute to south Scotland's new era as a Natural Capital Innovation Zone. It will continue through 2025-26 when we will also be delivering pollinator projects, community-based biodiversity workshops; marine education and coastal cultural heritage work through SCAMP; and a catchment-based recovery programme along the course of the River Nith.



# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### Sustainable Tourism: A Force for Good

Since the UNESCO Biosphere designation was awarded in 2012 the GSAB Partnership has been driving nature-friendly tourism that contributes to sustainable economic development in Scotland's rural southwest. In 2024 we were the first Scottish location to appear on Tourism Cares' Meaningful Travel Map, a global showcase of destinations striving to ensure travel and tourism accord with Sustainable Development Goals. To maximise the benefits of this increased visibility, and of our ongoing collaborations with VisitScotland and the South of Scotland Destination Alliance, we created bookable experiences for small tour groups. Bringing together Biosphere Guides and Biosphere Certification Mark awardees, these themed activities celebrate the essence of landscape and heritage, immersing visitors in the UNESCO Biosphere's singular sense of place.

With a vision of selling these Biosphere Experiences nationally, the GSAB Partnership sent representatives to VisitScotland Connect in Aberdeen, the flagship annual travel trade conference attended by tourism organisations and tour providers from around the world. Our focus on high value, bespoke experiences with low environmental impacts attracted widespread interest, not least because of our position on Scotland's UNESCO Trail, a multi award-winning collaboration between all the nation's UNESCO sites and the first of its kind in the world.

This year we were also thrilled to launch Low Carbon Days Out, a series of leisure itineraries exploring history, nature and culture across the UNESCO Biosphere. The outline concept won funding from the 2050 Climate Group and development was led by one of the Biosphere's Project Support Officers, who were with the team on 12-month paid internships. Supporting local people and visitors to reduce their carbon footprints by using bus and train services and going by bike instead of by car, Low Carbon Days Out are available in digital format and hardcopy, and are now being hosted by visitor attractions and tourist information points across the Biosphere. With the success of this project, two new itineraries are scheduled for launch in 2025.

Our mission in tourism sector is embodied in the GSA Biosphere's Visitor Charter, which encourages a 'love local' sensibility and invites people to go slow, find stories, and experience all the colours of nature. It highlights the Galloway Forest Dark Sky Park, the first Gold-Tier International Dark Sky Park to be designated in Europe (2009), local produce such as oysters, wool craft, potatoes and gin, and the tranquility in which visitors can enjoy the rare experience of completely natural soundscapes. Our Visitor Charter is available free to any community or any business or tourism provider to use in their marketing or on their premises, engendering responsible tourism through a cohesive and committed partnership approach.

### The Heart of the Biosphere: Four Seasons on Film

An idea, years in the planning finally came to fruition in 2024 with the production of the GSAB Partnership's first documentary short film, *Heart of the Biosphere: A Year in the Life of Merrick-Kells and Silver Flowe*. Produced over twelve months in our remote Core Areas, the film created a brilliantly dynamic interaction between local partners, each one bringing expertise and logistical support to this milestone project. The resulting film takes viewers on a journey through four seasons in some of Scotland's last remaining wilderness to experience the flora, fauna, and sense of place which were recognised by the award of UNESCO Biosphere status in 2012.

*Heart of the Biosphere* premiered at the community-run cinema in Newton Stewart – the closest town to Merrick-Kells and Silver Flowe – in October 2024. This first screening in Dumfries & Galloway, followed by the Ayrshire premiere in January 2025, attracted over 300 attendees. Subsequently the GSAB Partnership was invited to show the film at the Wild Goose Festival and the Newton Stewart Walking Festival, and to be part of Ayr Film Society's Earth Hour screenings in March. As the 2025 awards season approaches, *Heart of the Biosphere* will be entered into festivals nationwide that celebrate the very best of environmental filmmaking.

We are proud to offer *Heart of the Biosphere* as an interactive learning event and it has been incorporated into our programme of lifelong education, which is delivered free at schools and community hubs across the UNESCO Biosphere. With each screening accompanied by discussion, Q&A sessions, learning workshops, and/or outdoor experiences, the film is already proving a versatile tool for engaging local people with conservation issues, and for informing our own approach to helping our audiences access and understand specific environments. *Heart of the Biosphere* is a true legacy asset for the GSAB Partnership.

Producing *Heart of the Biosphere* created a new and agile collaboration between the GSAB Partnership and RSPB Scotland, Forestry and Land Scotland, South West Scotland Environmental Information Centre, and NatureScot. These partners worked together on research, storyboarding, script and logistics to support a small filmmaking crew accompanied by the Biosphere's Land Use & Biodiversity team. The year of filming was as low impact as possible, taking account that Merrick-Kells and Silver Flowe are home to rare and threatened birds, invertebrates and plants as well as some of Scotland's iconic species such as red deer, wild goats, and Golden eagles.

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Financial review

The charity operated at a surplus for the year of £88,735 (2024: £70,574). Included within this figure is £87,873 (2024 : £57,498) on unrestricted funds. The total funds at the end of the year were £445,553 (2024: £356,818) as detailed in the financial statements.

The Biosphere Partnership seeks to retain a minimum of three months operating costs, funds for redundancy liabilities, and contractual financial commitments in reserves. The retention of reserves also ensures that the charity has sufficient funds to cover fluctuations in cashflow, for example, when grant funding is paid in arrears. In addition, it ensures that if a major funding relationship were to come to an end, the Biosphere Partnership would have a window of time in which to seek alternative funding.

In March 2025 the reserves required, in line with the Reserves Policy, were £153k which included £17.5k of contractual financial commitments. Reserves are funds that are unrestricted, liquid and not designated. The amount of reserves available in March 2025 was £326k.

The reserves are reviewed quarterly by the Audit Risk and Governance Committee and reported on to the Biosphere Partnership Board quarterly.

### Plans for future periods

2025/26 will see a major focus on nature recovery for our UNESCO Biosphere with the launch of the Borderlands Inclusive Growth Deal's £5M Natural Capital Programme and the On-Farm Plans Integrated with Nature (OPIN). Launching in summer 2025 it will focus on engagement with farmers and land managers in the UNESCO Biosphere, piloting new ways of working to audit, protect and enhance natural capital, and identification of the potential benefits to farmers through new revenue models linked to public and private sector investment.

The Nith Catchment – “Summit to Sea” is an ambitious development project seeking to model the Nith catchment to help identify and prioritise action and activity that will contribute to addressing the climate and biodiversity crises whilst also celebrating the culture and heritage of the river Nith. Involving a large partnership of public, private and community bodies it an exciting initiative that will take time to develop.

Community Climate Action continues to be a major focus for the organisation with 2025/26 expanding out beyond our traditional community engagement to explore how we engage with more marginalised audiences such as young people with additional support needs. This will be led primarily by the continued development of Eco4Me a partnership project involving Glasgow University, The Usual Place and Crichton Carbon Centre.

Work to diversify the Biosphere funding model will also continue with the development of paid services that can be delivered through our trading arm Biosphere Enterprises Ltd. and particularly the continued development of the Merrick Scottish Blackface Knitwear initiative.

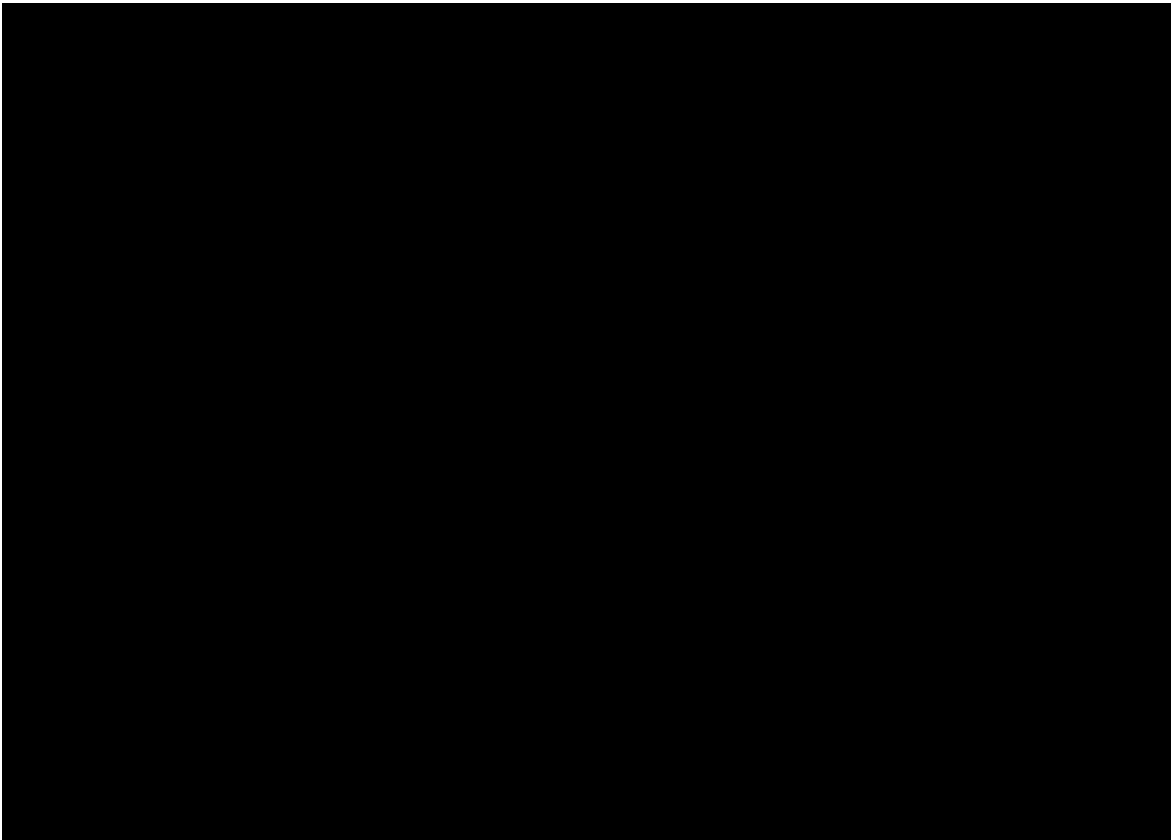
### Structure, governance and management

A revised and updated Constitution for the Biosphere Partnership SCIO was approved in August 2022. This saw the Biosphere become a single tier SCIO with all members offered the opportunity to apply to become Trustees. Two organisations, NatureScot and Scottish Forestry declined but were willing to still partake as Officers in attendance.

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

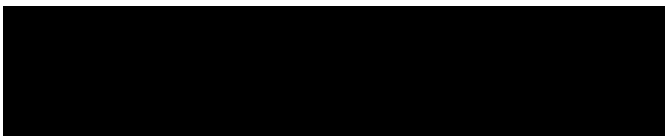
## TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

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Trustees are appointed by a simple majority voting at partnership board meetings. Trustees may be removed by a simple majority voting at a meeting of the board.

The Trustees' report was approved by the Board of Trustees.



**Chair: Galloway and Southern Ayrshire UNESCO Biosphere**

Date: 12/09/25.....

# **GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2025***

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees 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 incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the trust deed. 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.

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

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#### Opinion

We have audited the financial statements of Galloway and Southern Ayrshire UNESCO Biosphere (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Other matters**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

#### **Use of our report**


This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

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For and on behalf of Saint & Co, Statutory Auditor  
Chartered Accountants  
26 High Street  
Annan  
Dumfries & Galloway  
DG12 6AJ  
Date: 26/09/2025

Saint & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income and endowments from:</b>									
Donations and legacies	3	2,158	-	798,416	800,574	3,003	-	749,569	752,572
Charitable activities	4	1,695	-	-	1,695	4,731	-	-	4,731
Investments	5	1,831	-	-	1,831	1,486	-	-	1,486
Other income	6	82,858	-	-	82,858	59,839	-	-	59,839
<b>Total income</b>		88,542	-	798,416	886,958	69,059	-	749,569	818,628
<b>Expenditure on:</b>									
Raising funds	7	-	-	18,642	18,642	-	-	25,607	25,607
Charitable activities	8	669	-	778,912	779,581	11,561	-	710,886	722,447
<b>Total expenditure</b>		669	-	797,554	798,223	11,561	-	736,493	748,054
<b>Net income</b>		87,873	-	862	88,735	57,498	-	13,076	70,574
Transfers between funds		39,299	-	(39,299)	-	94,734	(54,734)	(40,000)	-
<b>Net movement in funds</b>	10	127,172	-	(38,437)	88,735	152,232	(54,734)	(26,924)	70,574
<b>Reconciliation of funds:</b>									
Fund balances at 1 April 2024		199,324	40,000	117,494	356,818	47,092	94,734	144,418	286,244



GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Fund balances at 31 March 2025	326,496	40,000	79,057	445,553	199,324	40,000	117,494	356,818
	=====	=====	=====	=====	=====	=====	=====	=====

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	14		1,232		1,540
<b>Current assets</b>					
Debtors	15	2,124		52,929	
Investments	16	15,000		15,000	
Cash at bank and in hand		441,027		305,513	
		458,151		373,442	
<b>Creditors: amounts falling due within one year</b>	17	(13,830)		(18,164)	
<b>Net current assets</b>			444,321		355,278
<b>Total assets less current liabilities</b>			445,553		356,818
<b>The funds of the charity</b>					
Restricted income funds	20		79,057		117,494
Unrestricted funds - general	21		326,496		199,324
Unrestricted funds - designated	19		40,000		40,000
			445,553		356,818

The financial statements were approved by the trustees on .....

[Redacted Signature]

Trustee

[Redacted Signature]

Trustee

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	25		133,683		(45,490)
<b>Investing activities</b>					
Proceeds from disposal of tangible fixed assets		-		68,842	
Proceeds from disposal of subsidiaries		-		(15,000)	
Investment income received		1,831		1,486	
<b>Net cash generated from investing activities</b>			1,831		55,328
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			135,514		9,838
Cash and cash equivalents at beginning of year			305,513		295,675
<b>Cash and cash equivalents at end of year</b>			441,027		305,513

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Galloway and Southern Ayrshire UNESCO Biosphere is a Scottish Charitable Incorporated Organisation.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Charity's Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

##### 1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **1 Accounting policies**

**(Continued)**

#### **1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% reducing balance
---------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Galloway and Southern Ayrshire UNESCO Biosphere establishes £5,000 as the threshold amount for individual items for minimum capitalisation. Any items costing below this amount will be expensed the year they are bought.

#### **1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.12 Consolidation**

The entity has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the entity and its subsidiary undertakings comprise a small group.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

### 3 Donations and legacies

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	600	-	600	143	-	143
Grants received	-	798,416	798,416	-	749,569	749,569
Consultancy and training fees	1,105	-	1,105	2,860	-	2,860
Donated goods and services	453	-	453	-	-	-
	<u>2,158</u>	<u>798,416</u>	<u>800,574</u>	<u>3,003</u>	<u>749,569</u>	<u>752,572</u>

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 3 Donations and legacies (Continued)

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Grants receivable</b>						
Dumfries & Galloway Council	-	30,000	30,000	-	30,000	30,000
East Ayrshire Council	-	25,000	25,000	-	44,838	44,838
South Ayrshire Council	-	43,694	43,694	-	43,827	43,827
Scottish Forestry	-	10,000	10,000	-	10,000	10,000
South of Scotland Enterprise	-	492,970	492,970	-	514,153	514,153
Scottish Community Alliance	-	-	-	-	470	470
Blackface Sheep Breeders' Association	-	-	-	-	6,500	6,500
Dumfries & Galloway Council	-	-	-	-	7,000	7,000
Scottish Government	-	173,140	173,140	-	-	-
UNESCO	-	22,612	22,612	-	-	-
2050 Climate Group	-	1,000	1,000	-	-	-
	-	798,416	798,416	-	749,569	749,569

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Charitable income</b>		
Members Visits	-	4,698
<b>Sale of goods</b>		
Branded goods	120	33
Charitable rental income	1,575	-
	1,695	4,731



# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,831	1,486

### 6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Management fees invoiced	82,858	59,839

### 7 Expenditure on raising funds

	Restricted funds 2025 £	Restricted funds 2024 £
<b>Fundraising and publicity</b>		
Advertising	18,642	25,607

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

### 8 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff costs	393,305	341,345
Coalfield Communities	5,000	11,665
Corporation tax	-	12
GSAB Management Fees	63,273	25,876
IT Costs	5,394	13,239
Project Seed Funding	71,154	42,851
Travel	23,969	18,151
Staff Training	3,408	5,706
Product Development	9,758	48,972
Events	22,288	19,305
Memberships and subscriptions	805	704
Consultancy and office refurb	25,473	26,113
Members visits	-	5,010
	<u>623,827</u>	<u>558,949</u>
<b>Share of support and governance costs (see note 9)</b>		
Support	131,857	126,985
Governance	23,897	36,513
	<u>779,581</u>	<u>722,447</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	669	11,561
Restricted funds	778,912	710,886
	<u>779,581</u>	<u>722,447</u>

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 9 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	99,081	93,745
Depreciation	308	6,095
Rental	15,195	10,972
Telephone & Website	9,556	12,109
Postage & Stationery	2,367	1,655
Bank Charges	345	339
Office costs	3,185	1,700
	1,820	371
Governance costs	23,897	36,512
	<u>155,754</u>	<u>163,498</u>
<b>Analysed between:</b>		
Charitable activities	<u>155,754</u>	<u>163,498</u>

### 10 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	4,158	3,960
- for other financial services	2,580	4,966
Depreciation of owned tangible fixed assets	308	6,095
	<u></u>	<u></u>

### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year no trustee had travelling expenses reimbursed.

### 12 Employees

The average monthly number of employees during the year was:

2025	2024
Number	Number
15	13
<u></u>	<u></u>

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

<b>12</b>	<b>Employees</b>	<b>(Continued)</b>	
	<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Wages and salaries	423,649	374,712
	Social security costs	34,883	30,488
	Other pension costs	33,854	29,890
		<u>492,386</u>	<u>435,090</u>
		<u><u>492,386</u></u>	<u><u>435,090</u></u>
	There were no employees whose annual remuneration was more than £60,000.		
<b>13</b>	<b>Taxation</b>		
	The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.		
<b>14</b>	<b>Tangible fixed assets</b>		<b>Plant and equipment</b>
			<b>£</b>
	<b>Cost</b>		
	At 1 April 2024		15,612
			<u>15,612</u>
	At 31 March 2025		15,612
			<u>15,612</u>
	<b>Depreciation and impairment</b>		
	At 1 April 2024		14,072
	Depreciation charged in the year		308
			<u>14,380</u>
	At 31 March 2025		14,380
			<u>14,380</u>
	<b>Carrying amount</b>		
	At 31 March 2025		1,232
			<u>1,232</u>
	At 31 March 2024		1,540
			<u>1,540</u>
<b>15</b>	<b>Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
	Trade debtors	-	50,820
	Prepayments and accrued income	2,124	2,109
		<u>2,124</u>	<u>52,929</u>
		<u><u>2,124</u></u>	<u><u>52,929</u></u>

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 16 Current asset investments

	Notes	2025 £	2024 £
Loans to subsidiaries	24	15,000	15,000

### 17 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	321	1,852
Other creditors	6,855	9,506
Accruals and deferred income	6,654	6,806
	13,830	18,164

### 18 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	33,854	29,890

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 19 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities. The Board have agreed to designate this sum to cover the organisation's running costs for a set period.

	At 1 April 2024 £	Transfers £	At 31 March 2025 £
	40,000	-	40,000
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
	94,734	(54,734)	40,000

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2023	Movement in funds			Balance at 1 April 2024	Movement in funds			Transfers	Balance at 31 March 2025
	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	£	£	£
SOSE project to deliver business plan	87,173	514,153	(509,676)	(40,000)	51,651	492,970	(494,840)	-	-	49,781
South Ayrshire Council - Tree Planting	4,700	18,827	(1,000)	-	22,527	-	(8,251)	-	-	14,276
Scottish Community Alliance	-	610	(613)	-	(3)	-	3	-	-	-
Scottish Forestry	10,000	-	-	-	10,000	10,000	(10,000)	-	-	10,000
Dumfries & Galloway Council - Silver Flowe	3,245	-	(3,245)	-	-	-	-	-	-	-
Other	39,300	-	-	-	39,299	-	-	(39,299)	-	-
Scottish Government	-	118,158	(118,158)	-	-	173,140	(173,140)	-	-	-
East Ayrshire Council- CCLP	-	4,944	(11,664)	-	(6,720)	13,694	(6,974)	-	-	-
UNESCO	-	5,887	(4,147)	-	1,740	22,612	(24,352)	-	-	-
The University of Manchester	-	6,990	(6,990)	-	-	-	-	-	-	-
2050 Climate Group	-	-	(1,000)	-	(1,000)	1,000	-	-	-	-
Land Energy	-	-	-	-	-	5,000	-	-	-	5,000
Dumfries & Galloway Council - Core Funding	-	30,000	(30,000)	-	-	30,000	(30,000)	-	-	-
South Ayrshire Council - Core	-	25,000	(25,000)	-	-	25,000	(25,000)	-	-	-
East Ayrshire Council - core	-	25,000	(25,000)	-	-	25,000	(25,000)	-	-	-
	144,418	749,569	(736,493)	(40,000)	117,494	798,416	(797,554)	(39,299)		79,057

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	199,324	88,542	(669)	39,299	326,496
	=====	=====	=====	=====	=====
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
General funds	47,092	69,059	(11,561)	94,734	199,324
	=====	=====	=====	=====	=====

#### 22 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
	2025	2025	2025	2025
	£	£	£	£
<b>Fund balances at 31 March 2025 are represented by:</b>				
Tangible assets	1,232	-	-	1,232
Current assets/(liabilities)	325,264	40,000	79,057	444,321
	=====	=====	=====	=====
	326,496	40,000	79,057	445,553
	=====	=====	=====	=====
	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
	2024	2024	2024	2024
	£	£	£	£
<b>Fund balances at 31 March 2024 are represented by:</b>				
Tangible assets	1,540	-	-	1,540
Current assets/(liabilities)	197,784	40,000	117,494	355,278
	=====	=====	=====	=====
	199,324	40,000	117,494	356,818
	=====	=====	=====	=====

#### 23 Related party transactions

# GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 23 Related party transactions

(Continued)

During the period Galloway & Southern Ayrshire UNESCO Biosphere provided a loan of £15,000 to Biosphere Enterprises Ltd (subsidiary - private company limited by guarantee without share capital). The loan is interest free and was outstanding in full at the year-end.

[REDACTED] (Trustee) is an employee of South of Scotland Enterprise, grants totalling £492,970 were received by the organisation from South of Scotland Enterprise during the year.

[REDACTED] (Trustee) received a grant for Tree Planting totalling £860 during the year.

### 24 Subsidiaries

Details of the charity's subsidiaries at 31 March 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Biosphere Enterprises Ltd	[REDACTED]	Environmental consulting activities	N/a		

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Biosphere Enterprises Ltd	(4,720)	(5,301)

Biosphere Enterprises Ltd is a company limited by guarantee with no share capital.

### 25 Cash generated from/(absorbed by) operations

2025

2024

£

£

Surplus for the year	88,735	70,573
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(1,831)	(1,486)
Depreciation and impairment of tangible fixed assets	308	6,095
<b>Movements in working capital:</b>		
Decrease/(increase) in debtors	50,805	(50,920)
(Decrease) in creditors	(4,334)	(910)
(Decrease) in deferred income	-	(68,842)
<b>Cash generated from/(absorbed by) operations</b>	<b>133,683</b>	<b>(45,490)</b>



# **GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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### **26 Analysis of changes in net funds**

The charity had no material debt during the year.