

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30th April 2025
for
The Galloway National Park Association

Farries Kirk & McVean
Dumfries Enterprise Park
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The Galloway National Park Association

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for the Year Ended 30th April 2025

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The Galloway National Park Association

Report of the Trustees **for the Year Ended 30th April 2025**

OVERVIEW

The past year to 30th April has been very busy once again but we cannot summarise those activities before we record our great regret at the decision taken by the Scottish government on 29 May 2025 to reject the proposal to designate Galloway as a National Park. It is a body blow for all those who support it, a disaster for Galloway and tough on those of us who have spent so much time and energy in putting the positive case.

This report is written on 4 June and covers our activities up to 30 April 2025. We will report on everything which flows from the appalling decision next year.

After submitting our bid on 28 February 2024, the Minister came to Galloway in July and announced at Shambellie House that the area had been selected for further examination as Scotland's third National Park. NatureScot would act as the Reporter and assess the arguments and conduct a public consultation.

Very shortly thereafter, a No campaign emerged with a determination to try and derail the process at any cost. We will make very few comments about that group's activities and the ways in which it has pursued its campaign but it has become clear through the year that it is supported by some very powerful organisations with vested interests and deep pockets to protect them from what they see as potential limitations; there are also some very vocal supporters who live well away from the area, including the Cairngorms and Lochaber.

The No campaign was effective in putting off anyone from the Scottish Government presenting the case to achieve their aim of creating a Galloway National Park. NatureScot were unable to contribute as they had to remain entirely impartial. It then fell to this Association to put the positive case to local communities and businesses.

Our presentations of the case, at meetings and in social media, were not helped by the uncertainties about any new National Parks. The Scottish Government had done several things which undermined people's understanding of a National Park including (i) saying that new NPs may have a different regime for windfarms, (ii) proposing legislation to amend the framework for future NPs, and (iii) suggesting that the appointments to a new NP Board might be done differently, threatening the level of local accountability. None of this helped trustees of GNPA to set out a clear and coherent case for a National Park. Meanwhile, the No campaign raised every conceivable problem which might impact on our day-to-day lives.

We continue to address the fall-out from the Minister's announcement and we will report on our current activities in our report next year.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Association's purposes are:

1. To promote the protection, conservation and enhancement of the natural and cultural assets of the Galloway area for public benefit.
2. To promote, undertake and publish research into issues affecting conservation and enjoyment of the natural and cultural heritage of the area and to identify how this may be furthered through the designation of a National Park.
3. To advance public education in and understanding of how a National Park could contribute to improving health and wellbeing through the enjoyment, understanding or enhancement of the area's natural and cultural asset.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Amongst the many activities through the year three are notable:

- We ran a website and social media campaign to explain the positives for Galloway, but this was substantially affected by a small number of No campaigners who responded at length and repetitively to each and every item; from an early stage they barred anybody with positive comments from their own sites.

- We attended 11 public meetings, mostly arranged by Community Councils; usually these were alongside representatives of the No campaign. The audiences were not large and most included opponents of the proposal encouraged by the No campaign, some travelling to several meetings from other parts of Galloway.

- We held a briefing in the Parliament building at Holyrood in October to present the case for Galloway to MSPs and their advisers. We were present for three days and met many different people and had the opportunity for many good conversations. The timing, during the public consultation, was ideal, although it had been arranged for us by Colin Smyth MSP over 18 months before. There is a long queue of candidates for such events.

The Board met monthly through the year, but key trustees have been active on an almost daily basis to address website, social media and other opportunities to present the case.

FINANCIAL REVIEW

Principal funding sources

To fund this work the Association has relied on members fees and donations, principally from members and supporters. The Association is very grateful to the numerous people who have given so generously.

Reserves policy

The Association does not consider it necessary to have a formal reserves policy at this time but has budgeted carefully and retains a sufficient surplus at the end of the year after provision for known future expenditure.

The Galloway National Park Association

Report of the Trustees
for the Year Ended 30th April 2025

FINANCIAL REVIEW

We started the year with £9,237 and ended with £4,939 in the bank. Our main expenditure was on PR and the website, including the creation of a new site for the consultation – costing £5,256; our other costs were more than covered by membership fees and donations. The greatest part of our expenditure was in the time and energy given by trustees to communicate the positive message around Galloway. No trustee claimed expenses.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Galloway National Park Association was formally constituted on 9th May 2017 when it was registered with OSCR as a Scottish Charitable Incorporated Organisation. The charity is controlled by its governing document, its constitution.

Recruitment and appointment of new trustees

The initial Steering Group was drawn from a group of people with known skills and knowledge of the area and of the issues involved in National Parks. The Trustees keep the composition of the Board under review and have identified skills gaps that it would like to fill as and when appropriate. The Association has advertised through its newsletters and at its meetings for new Trustees. Trustees are appointed at the AGM or co-opted during the year.

Related parties

Although the Association established a policy for the payment of expenses, during the year no Trustee claimed any expenses other than the reimbursement of the costs of any purchases.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place. The trustees fulfil this duty through a robust system for financial approvals to provide assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

047398

Principal address

[REDACTED]

President

[REDACTED]

Trustees

[REDACTED]

Chair
Vice Chair & Secretary
Treasurer

Independent Examiner

[REDACTED]

The Institute of Chartered Accountants of Scotland
Farries Kirk & McVean
Dumfries Enterprise Park
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Dumfries
DUMFRIESSHIRE
DG1 3SJ

Approved by order of the board of trustees on 27th August 2025 and signed on its behalf by:

[REDACTED] Trustee [REDACTED]

Independent Examiner's Report to the Trustees of
The Galloway National Park Association

I report on the accounts for the year ended 30th April 2025 set out on pages four to eight.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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.

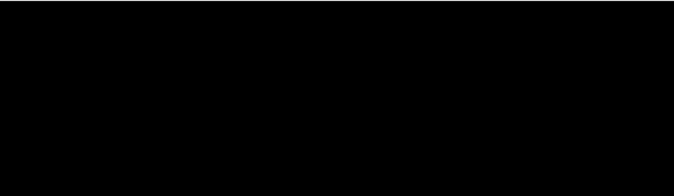
Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.



The Institute of Chartered Accountants of Scotland

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27th August 2025

The Galloway National Park Association

Statement of Financial Activities
for the Year Ended 30th April 2025

| | Notes | 2025 Unrestricted fund £ | 2024 Total funds £ |
|---|-------|-----------------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 4,373 | 1,946 |
| Other trading activities | 2 | <u>20</u> | <u>4,260</u> |
| Total | | <u>4,393</u> | <u>6,206</u> |
| EXPENDITURE ON | | | |
| Raising funds | | - | 2,375 |
| Charitable activities | | | |
| Promotion & Protection of the Galloway Area | | <u>8,692</u> | <u>10,241</u> |
| Total | | <u>8,692</u> | <u>12,616</u> |
| NET INCOME/(EXPENDITURE) | | (4,299) | (6,410) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | <u>9,238</u> | <u>15,648</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>4,939</u> | <u>9,238</u> |

The notes form part of these financial statements

The Galloway National Park Association

Balance Sheet
30th April 2025

| | Notes | 2025 Unrestricted fund £ | 2024 Total funds £ |
|--|-------|-----------------------------------|-----------------------------|
| CURRENT ASSETS | | | |
| Cash at bank | | 4,939 | 9,238 |
| NET CURRENT ASSETS | | <u>4,939</u> | <u>9,238</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>4,939</u> | <u>9,238</u> |
| NET ASSETS | | <u>4,939</u> | <u>9,238</u> |
| FUNDS | 5 | | |
| Unrestricted funds | | <u>4,939</u> | <u>9,238</u> |
| TOTAL FUNDS | | <u>4,939</u> | <u>9,238</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 27th August 2025 and were signed on its behalf by:

[REDACTED]
Trustee

The Galloway National Park Association

Notes to the Financial Statements
for the Year Ended 30th April 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

| | 2025 | 2024 |
|----------------|-----------|--------------|
| | £ | £ |
| Calendar sales | <u>20</u> | <u>4,260</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th April 2025 nor for the year ended 30th April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th April 2025 nor for the year ended 30th April 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|---|------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 1,946 |
| Other trading activities | <u>4,260</u> |
| Total | <u>6,206</u> |
| EXPENDITURE ON | |
| Raising funds | 2,375 |
| Charitable activities | |
| Promotion & Protection of the Galloway Area | 10,241 |

The Galloway National Park Association

Notes to the Financial Statements - continued
for the Year Ended 30th April 2025

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | |
|------------------------------------|---------------------------|
| | Unrestricted fund £ |
| Total | <u><u>12,616</u></u> |
| NET INCOME/(EXPENDITURE) | (6,410) |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 15,648 |
| TOTAL FUNDS CARRIED FORWARD | <u><u>9,238</u></u> |

5. MOVEMENT IN FUNDS

| | At 1.5.24 £ | Net movement in funds £ | At 30.4.25 £ |
|---------------------------|---------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 9,238 | (4,299) | 4,939 |
| | <u>9,238</u> | <u>(4,299)</u> | <u>4,939</u> |
| TOTAL FUNDS | <u><u>9,238</u></u> | <u><u>(4,299)</u></u> | <u><u>4,939</u></u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 4,393 | (8,692) | (4,299) |
| | <u>4,393</u> | <u>(8,692)</u> | <u>(4,299)</u> |
| TOTAL FUNDS | <u><u>4,393</u></u> | <u><u>(8,692)</u></u> | <u><u>(4,299)</u></u> |

Comparatives for movement in funds

| | At 1.5.23 £ | Net movement in funds £ | At 30.4.24 £ |
|---------------------------|----------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 15,648 | (6,410) | 9,238 |
| | <u>15,648</u> | <u>(6,410)</u> | <u>9,238</u> |
| TOTAL FUNDS | <u><u>15,648</u></u> | <u><u>(6,410)</u></u> | <u><u>9,238</u></u> |

The Galloway National Park Association

Notes to the Financial Statements - continued
for the Year Ended 30th April 2025

5. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 6,206 | (12,616) | (6,410) |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>6,206</u> | <u>(12,616)</u> | <u>(6,410)</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.5.23 £ | Net movement in funds £ | At 30.4.25 £ |
|---------------------------|-----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 15,648 | (10,709) | 4,939 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>15,648</u> | <u>(10,709)</u> | <u>4,939</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 10,599 | (21,308) | (10,709) |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>10,599</u> | <u>(21,308)</u> | <u>(10,709)</u> |

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th April 2025.

The Galloway National Park Association

Detailed Statement of Financial Activities
for the Year Ended 30th April 2025

| | 2025 £ | 2024 £ |
|---------------------------------|----------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 4,053 | 1,167 |
| Subscriptions | <u>320</u> | <u>779</u> |
| | 4,373 | 1,946 |
| Other trading activities | | |
| Calendar sales | <u>20</u> | <u>4,260</u> |
| Total incoming resources | 4,393 | 6,206 |
| EXPENDITURE | | |
| Other trading activities | | |
| Cost of producing calendars | - | 2,375 |
| Support costs | | |
| Management | | |
| Advertising | 1,572 | 1,004 |
| Sundries | 15 | 203 |
| PR services | 3,311 | 1,120 |
| Website and social media costs | 2,901 | 223 |
| Meeting costs | 370 | 666 |
| National Park bid costs | <u>-</u> | <u>6,754</u> |
| | 8,169 | 9,970 |
| Finance | | |
| Bank charges | 43 | 31 |
| Governance costs | | |
| Accountancy and legal fees | <u>480</u> | <u>240</u> |
| Total resources expended | <u>8,692</u> | <u>12,616</u> |
| Net expenditure | <u>(4,299)</u> | <u>(6,410)</u> |

