

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Think About Plastic - Arran						
Registered charity number		SC048987						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	February	2024		31	January	2025	
Set out on pages	1 to 6						(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: <ul style="list-style-type: none"> 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**:					Date:	29 th September 2025		
Name:								
Relevant professional qualification(s) or body (if any):								
Address:								

*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

Think About Plastic-Arran SCIO

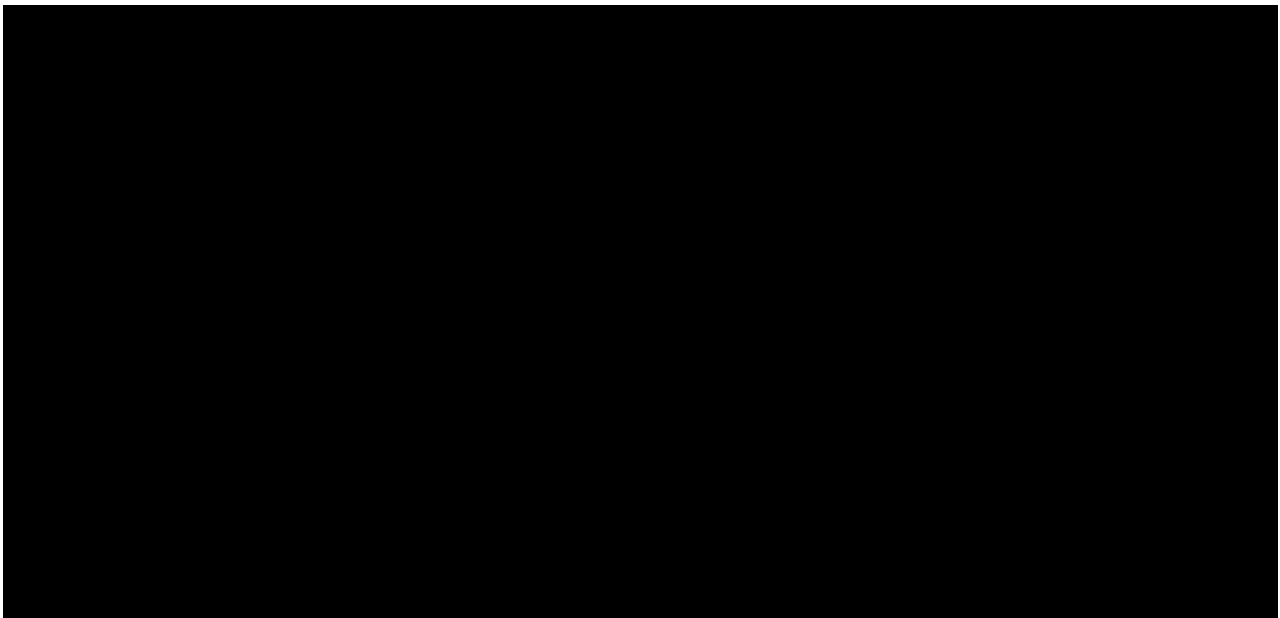
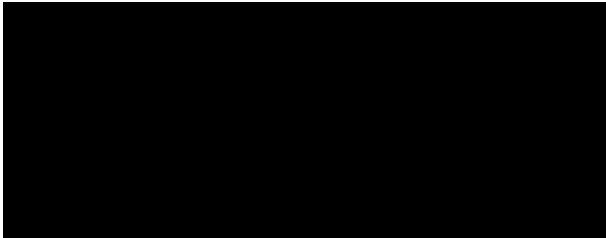
Trustees' Annual Report

Year ended 31st January 2025

Charity contact information

Think About Plastic-Arran SCIO

Scottish Charity Number: SC048987



Think About Plastic-Arran Trustees Annual Report

Objectives and activities

Why were we set up?

TAP was set up in response to interest and concern expressed by individuals and environmental groups across Arran, through social media and a public meeting, to the problem of plastic in the sea. The steering group was formed to lead on island- wide initiatives and provide a co-ordinated approach to avoid duplication of effort and share information.

What are the objectives of TAP?

TAP's over-arching objective is 'to prevent plastic entering the sea around Arran'.

This is divided into encouraging individuals, businesses and organisations on Arran to ‘Think About Plastic’ and act appropriately at three main contact points with plastic:

1. At the point of acquisition
2. During use
3. In disposal

TAP aims to achieve its objectives through co-operation with other organisations and involving the island community in reducing dependence on plastic items and promoting the use of more sustainable alternatives. TAP also endeavours to respond to any relevant Consultations.

Structure, governance and management

TAP’s Governing document is a Constitution

Decisions about the work of TAP - Arran are taken by the trustees who are also the members.

Decisions are normally made on consensus, but if necessary Trustees have a vote should any decisions come to a vote.

Trustee recruitment and appointment

C.O.A.S.T, Arran Eco Savvy and the Co-op are partner organisations who are allowed to nominate representatives who are then appointed as trustees.

TAP uses Arran Community Volunteer Service to advertise trustee vacancies. Direct approaches have also been made to individuals whom existing trustees consider have appropriate skills and values. The Isle of Arran has experienced a large influx of newcomers over the last few years and a positive effort has been made to include this relatively new group of residents as trustees.

Achievements and performance

TAP has continued to work towards its objectives. Personal and health issues have restricted the work of some trustees and recruitment continues to be high on the agenda. At present, there are seven trustees. In addition, our Secretary has left the island leaving that post vacant as of early May 2024 and as yet has not been replaced. The Chairperson reports the absence of a Secretary places a very heavy workload on the Chairperson which is not sustainable and detracts from Strategic work due to the ongoing need to keep administration up to date. Efforts continue to increase the pool of trustees.

A major piece of work was undertaken by our Treasurer to amend and update our Constitution in line with developing practice and the needs of TAP. Several meetings were largely devoted to discussing changes and the Treasurer liaised with OSCR and drafted and finalised the Constitution which was then adopted at an EGM on 5th June 2024.

Arran’s representative on the Scottish Islands Federation (Marine Litter Working Group) is Chair of TAP. Thus, TAP has been represented at almost all their meetings throughout the year. In addition, a presentation on the work of TAP in sustained collection of data was significant in informing the model of data collection adopted by SIF to collect data on marine litter in the Scottish islands. Involvement with this group enables TAP to share the experiences of data collection of marine litter

over a five-year period and feed into the group's work of the particular challenges faced by Scottish island communities in connection with marine litter.

The Schools Accreditation was finalised in consultation with representation from local schools. The standards were drafted by a former National Qualifications manager and retired Headteacher and the scheme will be launched in 2025 with one of the Trustees providing a link with TAP and offering a supporting role to schools.

Great British Beach Clean - In September, data collection for both the island and in support of the MSC Great British Beach clean and Scottish Islands data collection was completed. The continued collection of this data was particularly important in monitoring the effect on the marine environment of changes in visitor and island population turnover. In addition to collection of annual data, TAP representatives have adopted target 100m stretches of beach in Lochranza, South Machrie and Lamlash which are surveyed every quarter to give a more seasonal picture for SIF.

Glasses Loan Scheme Operations - The scheme to loan glasses to events has been used and the following events/organisations have used the scheme (some on several occasions) which has helped reduce the use of single use plastic tumblers.

- Music Arran
- The McLellan Fringe and the McLellan Festival
- Arran International Chamber Music Festival

Work with the Co-op - Our local Co-op has undergone many changes of management over the last year. TAP continued to maintain links with the Manager and has secured a soft plastics recycling bin in Brodick store which we believe is the first facility in the Islands.

Exhibitions - 27th April Arran Free for All arranged by Arran Community and Volunteers Service

25th May Community of Arran Seabed Trust Water Day

Other work in line with our aims

- Simplified the Glasses Loan Scheme forms to make it more streamlined for borrowers.
- Supported Greenpeace's Big Plastic Count by providing Facebook publicity and providing Lamlash Primary school with recycling bags provided by the Co-operative
- Local professional illustrator approached to draw cartoon for Wet Wipe Stickers as per TAP's design brief
- NAC Participatory Budget secured for Wet Wipe Stickers and TAP pin badges for 'Friends of TAP' scheme.
- 'Friends of TAP' went live in May 2024
- Assessed and awarded Business Accreditation Gold Award to Lagg Distillery and organised photo and Press Release to publicise this
- Trained one trustee to be a Beach Clean Leader
- Secured funding from NRS for a replacement website

- Secured a professional website designer to design a new website in collaboration with Chairperson and to specifications identified by Trustees.
- Received a donation of blue Display Boards following an appeal on Arran's community social media from a charity which is no longer operational
- Prepared a wide range of materials to pick from for displays at various events.
- Advertised glasses scheme with new Facebook post.
- Provided responses from TAP to 1) Single Use Beverage Cups (ScotGov)
- Were signatories to Greenpeace's report to Government for the Global Plastics
- Loaned beach cleaning equipment to Kilmory Hall to support their regular cleans

What did we achieve and What difference did what we do make?

The Constitution is now worded to enable TAP to progress more flexibly with its aims and objectives.

Despite having depleted numbers, TAP has been able to sustain the annual data collection of marine litter on the main beaches throughout Arran. Community groups and individual volunteers contributed to the data collection which was input by a TAP volunteer to produce an ever-growing body of information which contributes to TAP's future actions and is available to students and researchers.

Ongoing involvement in the Marine Litter Working Group has enabled TAP access to a broader knowledge base which can be used to progress the reduction of marine litter on the island and to input experience of working with the MSC model of data collection and tackling plastic marine litter at source to the work of the Scottish Islands Federation Marine Litter Group. TAP provides a 'voice' for Arran in regard to such issues as collaborating with other Scottish islands.

The glasses loan scheme with several major festivals on the island has undoubtedly reduced the number of plastic tumblers used on Arran but this is an area which can be developed.

Publicity by TAP (exhibitions, presentations etc.) has resulted in raised awareness of the issues of marine plastic pollution. Continued contact with our local Co-op and at national level, resulted in a means of returning soft plastics being provided in our island store. However, the absence of a website has hampered the visibility and reach of TAP and the award of a grant and the appointment of a professional website designer is a very positive step.

TAP's aims are increasingly important and contribute to the awareness of the need for changes in behaviour to safeguard our marine environment. In these times of significant change and challenge, it is a positive asset to the island that a dedicated group already exists to help find a path through the needs of the public versus the needs of protecting the island's environment is to the advantage of all.

Financial review

TAP-Arran has £546 in its bank account on 31st January 2025.

Summary of financial activity:

Donations £47

Expenses £463

Deficit (£416)

Details of any deficit

A grant received close to the year end in the year to 31st January 2024 was used for its intended purpose of buying promotional material in the year to 31 January 2025, causing a deficit in that year. The income of the previous year wasn't matched with the expenditure of the year under review, as is the case with Receipts and Payments accounts.

Statement of the charity's policy on reserves

The Trustees consider that the Charity has sufficient funds to cover any unexpected expenses.

Donated facilities and services

Glass loan scheme (see main body of report)

Future plans

TAP will

- Use the September data analysis to inform our next steps and priorities.
- Monitor our TAP accreditation scheme to update and ensure it is fit for purpose.
- Update and launch the new website
- Train some trustees/volunteers to make small changes to the website to ensure new events are added and the website works efficiently to further TAP's aims
- Improve TAP's use of the Facebook page. To this end, a trustee has volunteered to upload Facebook content (all trustees have administrator access).
- Increase the number of businesses with accreditation.
- Finalise the Schools Accreditation Programme
- Continue to develop the Friends of TAP scheme
- Continue to work closely with SIF via Arran's representative on the marine litter group who is currently TAP's Chairperson.
- Continue to respond to consultations which are relevant to TAP objectives

Declaration

Signed on behalf of the charity trustees:

Print name

.....

Designation: Chair

Date 29 September 2025

Enter charity name below

Enter SC No. below

Think about Plastic - Arran

SC048987



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	01	February	2024		31	January
						2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	47				47	40
Legacies					-	
Grants					-	439
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	47	-	-	-	47	479
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	47	-	-	-	47	479
A3 Payments						
Expenses for fundraising activities	14				14	39
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		449			449	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	14	449	-	-	463	39
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	14	449	-	-	463	39
Net receipts / (payments)	33	(449)	-	-	(416)	440
A5 Transfers to / (from) funds	(10)	10			-	
Surplus / (deficit) for year	23	(439)	-	-	(416)	440

Think about Plastic - Arran

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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	523	439			962	522
	Surplus / (deficit) shown on receipts and payments account	23	(439)			(416)	440
						-	
						-	
	Cash and bank balances at end of year	546	-	-	-	546	962
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	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

			29/09/2025
			29/09/2025

Think about Plastic - Arran

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Donations re glass borrowing scheme	40				40	40
Public donations at event	7				7	-
					-	
					-	
Total	47	-	-	-	47	40

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
-		-	-	439
			-	
			-	
			-	
Total	-	-	-	439

3 Gross receipts from other charitable activities

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Web hosting					-	
Purchase of enamel TAP badges		297			297	
Purchase of 'wet wipe' decal stickers		152			152	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	449	-	-	449	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	47				47	40
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	47	-	-	-	47	40
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	47	-	-	-	47	40
Payments						
Expenses for fundraising activities	14				14	39
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	14	-	-	-	14	39
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	14	-	-	-	14	39
Net receipts / (payments)	33	-	-	-	33	1
Transfers to / (from) funds	(10)				(10)	
Surplus / (deficit) for year	23	-	-	-	23	1

Nature and purpose of funds

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
North Ayrshire Council - UKSPF Participatory Budgeting						
Receipts						
Donations					-	
Legacies					-	
Grants	-				-	439
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	439
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	439
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		449			449	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	449	-	-	449	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	449	-	-	449	-
Net receipts / (payments)	-	(449)	-	-	(449)	439
Transfers to / (from) funds		10			10	
Surplus / (deficit) for year	-	(439)	-	-	(439)	439
Nature and purpose of funds						