

ARRAN GEOPARK

Scottish Charity No: SCO52706

Company No: CS006426

Trustees' Report and Accounts

For the period ended 31st July 2025

ARRAN GEOPARK**SC052706****Scottish Charitable Incorporated Organisation, Registered 25 July 2023.****Registered Office**

c/o Arran Community & Voluntary Service
Park Terrace
Lamlash
Isle of Arran
KA27 8NB

Trustees

S W Gilmore	Chair	
S R Blake	Treasurer	
P Kay	Member	
A Purcell-Milton	Member	Resigned 20th May 2025
K E Sampson	Member	
A Sheppard	Member	
J Worthington	Member	Resigned 20th May 2025
J Kemp	Member	Appointed 20th May 2025
J McMaster	Member	Appointed 20th May 2025

Independent examiner

Arran Accountancy Limited
Alexanders
Brodick
Isle of Arran
KA27 8AJ

Bankers

Virgin Money
Symington House
7-8 North Avenue
Clydebank Business Park
Clydebank
G81 2NT

ARRAN GEOPARK

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ARRAN GEOPARK

Report of the Trustees for the period ended 31st July 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Arran Geopark is a Scottish Charitable Incorporated Organisation ('SCIO') governed by its Constitution.

Recruitment and appointment of new trustees

The board may at any time appoint any person to be a Trustee - by way of a resolution passed by majority vote at a board meeting. The maximum number of Trustees is 12. The minimum number of charity trustees is 3.

The people serving on the board are referred to in this constitution as CHARITY TRUSTEES - and they are *also* the MEMBERS of the organisation for the purposes of the Charities and Trustee Investment (Scotland) Act 2005.

Induction and training of new trustees

Arran Geopark follows a formal induction checklist for new Trustees, updated on 11th August 2025. New Board members are given the opportunity to learn how to carry out their responsibilities and know what support they can expect. This checklist is to ensure that each new member acquires the necessary detail of how the organisation and the governing body (board) works, so that they can play a full part in discussion and decision-making. The document instructs new Trustees to check the latest OSCR guidance and also includes advice from SCVO regarding the induction of new Trustees.

Risk Management

The Trustees have reviewed the risk to which the charity is exposed and consider that appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation's purposes are to advance, for the benefit of the public, environmental protection, education, heritage, community development (particularly sustainable rural regeneration) and recreational activity by operating the Arran Geopark covering the area of outstanding geodiversity in and around Arran.

In so doing, Arran Geopark has the following aims for the organisation :-

- a) to conserve and enhance the geological, geomorphological and other heritage of the area;
- b) to promote the Geopark as an area for scientific study and research in the various disciplines of the Earth Sciences;
- c) to promote the understanding and enjoyment (including enjoyment in the form of recreation) of the special qualities of the area by the public;
- d) to promote sustainable economic and social development of the area's communities in harmony with its natural resources;
- e) to manage the Geopark within the framework established by the Global Geoparks Network Charter under the umbrella of UNESCO.

Volunteers and donated facilities

All Trustees are volunteers who give freely of their time and experience and receive no form of payment or expenses while carrying out their duties. Similarly, public sector members receive no additional payment or expenses whilst engaged in Arran Geopark business.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main activities in the past year were as follows:

- Ensuring that the criteria set out by the Global Geoparks Council for UNESCO Global Geopark status are met and maintained.
- Providing interpretation, outreach and education activities relating to geological, natural and cultural heritage.
- Ranger activities including beach cleans, litter picking and patrolling of sites (visitor management).
- Repair and maintenance of paths and routes on Arran, managing non-native invasive species, and liaising with landowners and the community in this regard.
- Networking nationally and internationally with other Geoparks and related groups.
- Sourcing funding for the above activities.

ARRAN GEOPARK

Report of the Independent Examiner
for the period ended 31st July 2025

I report on the accounts of the Charity for the period ended 31st July 2025 which are set out on pages 3 to 5.

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. 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 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 seeks explanations from the trustees concerning 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 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.

Lorna Wyllie

Lorna Wyllie

Independent Examiner
Arran Accountancy Limited

Date: 23rd April 2026

ARRAN GEOPARK

Receipts and payments accounts
for the period ended 31st July 2025

RECEIPTS AND PAYMENTS ACCOUNT

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
RECEIPTS					
Transfer from previous organisation		-	-	-	29,186
Grant funding		19,781	11,630	31,411	77,991
Other income		2,792	-	2,792	78
TOTAL RECEIPTS		<u>22,573</u>	<u>11,630</u>	<u>34,203</u>	<u>107,255</u>
PAYMENTS					
Charitable activities	2	56,103	11,630	67,733	35,280
Trading expenses		-	-	-	-
TOTAL PAYMENTS		<u>56,103</u>	<u>11,630</u>	<u>67,733</u>	<u>35,280</u>
Net receipts/payments		(33,530)	-	(33,530)	71,976
Transfers between funds		-	-	-	-
Surplus/(deficit) after transfers		<u>(33,530)</u>	<u>-</u>	<u>(33,530)</u>	<u>71,976</u>
Total funds brought forward		<u>71,976</u>	<u>-</u>	<u>71,976</u>	<u>-</u>
Total funds carried forward		<u><u>38,446</u></u>	<u><u>-</u></u>	<u><u>38,446</u></u>	<u><u>71,976</u></u>

The notes on page 5 form part of these accounts.

ARRAN GEOPARK

Receipts and payments accounts
for the period ended 31st July 2025

STATEMENT OF BALANCES

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Bank and cash in hand					
Opening balances		71,976	-	71,976	-
Surplus/(deficit) for the period		(33,530)	-	(33,530)	71,976
Closing balances		<u>38,446</u>	<u>-</u>	<u>38,446</u>	<u>71,976</u>

Bank and cash balances

Current account		38,446	-	38,446	71,976
		<u>38,446</u>	<u>-</u>	<u>38,446</u>	<u>71,976</u>

Statement of liabilities at 31 July 2025

Payroll liabilities		984	-	984	482
Other creditors		695	-	695	-
		<u>1,679</u>	<u>-</u>	<u>1,679</u>	<u>482</u>

The Accounts on pages 3 to 5 were approved by the Trustees on 23rd April 2026 and signed on their behalf by:

S W Gilmore
Trustee

The notes on page 5 form part of these accounts.

ARRAN GEOPARK

Notes to the accounts
for the period ended 31st July 2025

1. Accounting policies**Accounting convention**

The accounts have been prepared under the historical cost convention, on a Receipts and Payments basis and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Receipts and Payments Account

For the purpose of the Receipts and Payments Account as shown on page 5, funds are defined as follows:

Unrestricted funds comprise donation, grants, trading and other income received for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

Arran Geopark previously operated via The Arran Access Trust. Its assets, liabilities and activities were transferred to Arran Geopark in July 2023. The transfer of funds were shown as income in the previous year on the receipts and payments account

2. Charitable activities expenses

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Administrative expenses	6,239	600	6,839	4,523
Advertising and promotion	885	-	885	1,279
Conferences	4,682	-	4,682	2,517
Project delivery	6,382	2,405	8,787	4,874
Wages & Salaries	37,915	8,625	46,540	22,087
Total charitable activities expenditure	56,103	11,630	67,733	35,280

3. Movement in funds

	At 1 Aug 24 £	Income £	Expenditure £	At 31 July 25 £
Unrestricted funds	71,976	22,573	(56,103)	38,446
Restricted funds				
Norht Ayrshire Council	-	2,000	(2,000)	-
Nature Scot	-	7,500	(7,500)	-
Auchrannie Charitable Trust	-	2,130	(2,130)	-
	71,976	34,203	(67,733)	38,446

3. Related party transactions

No Trustees received any remuneration or expenses.