

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30th April 2023
for
The Galloway National Park Association

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

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for the Year Ended 30th April 2023

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The Galloway National Park Association

Report of the Trustees **for the Year Ended 30th April 2023**

OVERVIEW

The most significant milestone for the year was the commitment by the Scottish Government, in its Programme For Government, to the designation of at least one new National Park in the life of this Parliament. This represents a step change for the Association as we can now focus all our efforts on the creation of Galloway National Park as one of those new designations. Recovery from the pandemic, changes in markets, turbulent international affairs and now the cost of living crisis are all impacting on Galloway's fragile economy as the area looks for ways to build back better and rise to the challenges and opportunities of climate change and the need for biodiversity gains.

Much of the year has been taken up responding to consultations and meeting our local councils and MSPs whilst we look at the implications of the various Ministerial statements on our bid which will now be submitted in early spring 2024. Frustratingly for our members and supporters, most of this work goes unseen.

The Association could not function without the active support of the members, our Patrons and supporters; nor could it function without the generous commitment of the Trustees and active volunteers who have all contributed hugely of their time and expertise. Our membership, website and social media support all comes from committed volunteers and we remain hugely grateful to them.

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.

The Galloway National Park Association

Report of the Trustees for the Year Ended 30th April 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The work of GNPA during the period 1st May 2022 to 30th April 2023 has focused on four main areas of work which have followed on from the earlier work of the Charity:

- Gathering support for a National Park including progressing the case with NatureScot
- Sharing with others through a variety of mediums including increased press and broadcast coverage
- Engaging with Scottish Government and local politicians on how a National Park could contribute to the area and deliver on Scottish Government's commitment to at least one new National Park in this Parliament.
- Creating our second Galloway National Park Calendar to showcase Galloway's amazing coast with the invaluable help of local photographers, businesses who sold it and the small band of trustees and supporters who worked tirelessly to make this such a success.

Meetings of Trustees to ensure good governance have continued to take place in a monthly basis, mostly via video-conferencing throughout the year excluding December. In November and April we held face to face workshops to look at the government proposals in more details and allow trustees to meet face to face - for some for the first time. The work programme has also been adapted to focus on those things which the Association can work on until such time as the government's final nomination framework is agreed. We held our AGM on the 13th Oct 2022 by Zoom for the third time and it was again attended by a good number of members. Our campaign continues to be delivered through the media with on-line and occasional but increasing numbers of face to face meetings where possible.

The number of Members, Business Champions and Young Supporters now totals over 1,000 - a modest growth on the year when it has been hard to do much in the public eye to attract new members. We have also revamped our website to make it more user friendly and accessible. This involved the commissioning of a short video to promote the area with words and music commissioned from local artists. We are enormously grateful to the team at Airobot Dynamics for undertaking the drone filming and editing at no cost to the Association. We also added videos made by our young supporters which showcase their continuing support for national park designation.

GNPA have met with the lead officer from NatureScot, Pete Rawcliffe, on a one to one basis and have also joined three other group meetings organised by NatureScot and Scottish Government. They are clear of Galloway's intention to submit a bid and we were the first to formally pre-register our interest on the day the Minister launched the second phase of the consultation. The Minister and NatureScot are hoping for 8 to 10 nominations to come forward so we must continue to make Galloway's case as compelling as possible.

We had good media coverage in the national press, TV, Radio and online, around the Minister's launch of the two main stages of the public consultation on the process for nomination. We have had meetings with the leaders of South Ayrshire and East Ayrshire Councils and Dumfries and Galloway Council, though changes in the administration will mean a revisit for the latter. All remain supportive and have provided named officers for us to work with.

We have continued to meet with the Biosphere Chief Executive to ensure Galloway can benefit from both levels of designation as the Biosphere goes through its reaccreditation process later this year with UNESCO with the intention of expanding its boundaries to include the Rhins and inshore waters.

Our highly successful calendar, which would not be possible without the generosity of the superb local photographers who have supported this and the local outlets who promote it, showcases Galloway so effectively and raises important funds for the Association to carry out its work. Our 2024 calendar will be showcasing Galloway's nature and wildlife and we will again rely heavily on local photographers and our small but extremely dedicated team of calendar volunteers.

The Galloway National Park Association

Report of the Trustees for the Year Ended 30th April 2023

ACHIEVEMENT AND PERFORMANCE

The case for a National Park in Galloway remains compelling and the need increases with each shock to the economy and environment. It continues to be necessary to update the evidence for this in the light of the Biodiversity and Climate Change agendas and to meet the focus of this round of nominations for National Park status. Despite the increased timber extraction, agricultural intensification and windfarm development since we began our work, Galloway continues to fall further behind the rest of Scotland as shown in the 2020 Scottish Indices of Multiple Deprivation with the more remote areas suffering the worst. The Association broke with tradition and lodged an objection with regard to the overhead powerline upgrade on the basis that no decision should be made until the decision on National Park status has been determined. National Park status would provide the means from UK central funds to underground the cables if they are found to be necessary.

Ultimately the decision on whether a Galloway National Park is chosen for designation must be taken by the Scottish Government. Galloway and West Dumfries MSP, Finlay Carson, has been supported by South of Scotland Regional list MSPs Emma Harper and Colin Smyth and they have both been active and united in their support for its creation. We are delighted that Carrick, Cumnock and Doon Valley MSP, Elena Whitham, has also supported our campaign for her constituents providing strong support for the case to extend the National Park into South and East Ayrshire.

The Association firmly believes that we have a solution to the government's problem of imposing protected landscape designations on unwilling local populations and areas already struggling to cope with visitor pressures. Over 80% of Gallovidians expressing a view are in favour and the 3 Councils remain firmly on board, so the fight goes on to make Galloway Scotland's third National Park.

We are grateful to all Trustees who have served us so well and would particularly like to thank William Crawford and John Craig who have been involved since the start but stood down during the year. William and John were amongst our founding fathers and did a great amount of work for the Association with William serving as Vice-Chair and John as the Association's Treasurer. We are grateful to Andrew Pym for stepping in to fill that finance role.

At the AGM Chris Walker and Andrew Wolffe also stood down. Both are fully occupied with their own businesses but in addition Chris combined his trustee duties with that of Deputy Lieutenant of the Stewartry and key roles on many other boards and bodies in the area. Andrew was instrumental in refocussing our website and social media profile during his time with us. We were delighted that Victoria Hesketh agreed to join the Board from the AGM.

We were also delighted to add William Crawford, Chris Walker and John Craig to our list of Patrons during the year and to thank Sir Henry Keswick who stepped down after many years as a strong supporter of the Association.

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.

Total expenditure for the year was higher than the previous year at £10,411 (£5,561 in 21/22) with the major expenditure items being the website including the footage commissioned (£4,402) with other expenditure in line with previous years. A balance of £15,648 (£19,417 in 21/22) was carried forward into the next year all of which was unrestricted. We have significant commitments for expenditure to support our bid in the coming year.

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.

The Galloway National Park Association

Report of the Trustees
for the Year Ended 30th April 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

SC047398

Principal address

Orchardton House
Wigtown
Newton Stewart
DG8 9DU

Trustees

Judge W H R Crawford (resigned 13.10.22)
Dr J Craig (resigned 26.1.23)
R Lucas
G Mann OBE
Mrs S McDowall
N Picken
M Gibson
C Walker (resigned 13.10.22)
A Pym
M van Drunen-Littel
J Ribbens
P Tarling
A Wolffe (resigned 13.10.22)
V Hesketh (appointed 13.10.22)

Independent Examiner

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
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DUMFRIESSHIRE
DG1 3SJ

Approved by order of the board of trustees on 31st August 2023 and signed on its behalf by:

A Pym - Trustee

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

I report on the accounts for the year ended 30th April 2023 set out on pages six to ten.

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 Regulationshave 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.

David Mitchell B.A. C.A.
The Institute of Chartered Accountants of Scotland

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

31st August 2023

The Galloway National Park Association

Statement of Financial Activities
for the Year Ended 30th April 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,833	10,944
Other trading activities	2	<u>4,809</u>	<u>3,752</u>
Total		<u>6,642</u>	<u>14,696</u>
EXPENDITURE ON			
Raising funds		3,178	2,048
Charitable activities			
Promotion & Protection of the Galloway Area		<u>7,233</u>	<u>3,513</u>
Total		<u>10,411</u>	<u>5,561</u>
NET INCOME/(EXPENDITURE)		(3,769)	9,135
RECONCILIATION OF FUNDS			
Total funds brought forward		19,417	10,282
TOTAL FUNDS CARRIED FORWARD		<u>15,648</u>	<u>19,417</u>

The notes form part of these financial statements

The Galloway National Park Association

Balance Sheet
30th April 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS			
Cash at bank		15,648	19,417
		<hr/>	<hr/>
NET CURRENT ASSETS		<u>15,648</u>	<u>19,417</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		15,648	19,417
		<hr/>	<hr/>
NET ASSETS		<u>15,648</u>	<u>19,417</u>
FUNDS	5		
Unrestricted funds		<u>15,648</u>	<u>19,417</u>
TOTAL FUNDS		<u>15,648</u>	<u>19,417</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31st August 2023 and were signed on its behalf by:

A Pym - Trustee

The notes form part of these financial statements

The Galloway National Park Association

Notes to the Financial Statements
for the Year Ended 30th April 2023

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

	2023	2022
	£	£
Calendar sales	<u>4,809</u>	<u>3,752</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th April 2023 nor for the year ended 30th April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th April 2023 nor for the year ended 30th April 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	10,944
Other trading activities	<u>3,752</u>
Total	<u>14,696</u>
EXPENDITURE ON	
Raising funds	2,048

The Galloway National Park Association

Notes to the Financial Statements - continued
for the Year Ended 30th April 2023

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
Promotion & Protection of the Galloway Area	<u>3,513</u>
Total	<u>5,561</u>
 NET INCOME	 9,135
 RECONCILIATION OF FUNDS	
Total funds brought forward	10,282
 TOTAL FUNDS CARRIED FORWARD	 <u>19,417</u>

5. MOVEMENT IN FUNDS

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	19,417	(3,769)	15,648
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>19,417</u>	<u>(3,769)</u>	<u>15,648</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,642	(10,411)	(3,769)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>6,642</u>	<u>(10,411)</u>	<u>(3,769)</u>

Comparatives for movement in funds

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	10,282	9,135	19,417
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>10,282</u>	<u>9,135</u>	<u>19,417</u>

The Galloway National Park Association

Notes to the Financial Statements - continued
for the Year Ended 30th April 2023

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	14,696	(5,561)	9,135
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>14,696</u>	<u>(5,561)</u>	<u>9,135</u>

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

	At 1.5.21 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	10,282	5,366	15,648
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>10,282</u>	<u>5,366</u>	<u>15,648</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	21,338	(15,972)	5,366
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>21,338</u>	<u>(15,972)</u>	<u>5,366</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th April 2023.

The Galloway National Park Association

Detailed Statement of Financial Activities
for the Year Ended 30th April 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	233	10,684
Gift aid	1,480	-
Subscriptions	<u>120</u>	<u>260</u>
	1,833	10,944
Other trading activities		
Calendar sales	<u>4,809</u>	<u>3,752</u>
Total incoming resources	6,642	14,696
EXPENDITURE		
Other trading activities		
Cost of producing calendars	3,178	2,048
Support costs		
Management		
Advertising	-	1,470
Sundries	228	36
PR services	2,208	1,250
Website costs	<u>4,402</u>	<u>397</u>
	6,838	3,153
Finance		
Bank charges	35	-
Governance costs		
Accountancy and legal fees	<u>360</u>	<u>360</u>
Total resources expended	<u>10,411</u>	<u>5,561</u>
Net (expenditure)/income	<u><u>(3,769)</u></u>	<u><u>9,135</u></u>