

Charity Registration No. SC044137 (Scotland)

**GALLOWAY & SOUTHERN AYRSHIRE BIOSPHERE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

# GALLOWAY & SOUTHERN AYRSHIRE BIOSPHERE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Chair</b>	Dr Joan Mitchell
<b>Trustees</b>	Dr Joan Mitchell Mr Peter Ross Mr Andrew Bielinski Mr John Mark Gibson Mr John Thomson Mrs Melanie Allen (Appointed 11 March 2020)
<b>Charity number (Scotland)</b>	SC044137
<b>Independent examiner</b>	John Simpson FCA Montpelier Professional (Galloway) Limited 1 Dashwood Square Newton Stewart DG8 6EQ
<b>Bankers</b>	Bank of Scotland PO Box 1000 BX2 1LB

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# GALLOWAY & SOUTHERN AYRSHIRE BIOSPHERE

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# GALLOWAY & SOUTHERN AYRSHIRE BIOSPHERE

## TRUSTEES REPORT

***FOR THE YEAR ENDED 31 MARCH 2020***

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The Trustees present their report and financial statements for the year ended 31 March 2020.

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 [governing document], 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 Charity's objects are: the advancement of education, community development, environmental protection and improvement including care for the heritage of the UNESCO Biosphere Reserve area to be exercised following the principles of sustainable development (where sustainable development means development which meets the needs of the present without compromising the ability of future generations to meet their own needs). 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 2017-2022.

# GALLOWAY & SOUTHERN AYRSHIRE BIOSPHERE

## TRUSTEES REPORT

**FOR THE YEAR ENDED 31 MARCH 2020**

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### **Achievements and performance**

Over the last 12 months both Officers and Partnership Board members have continued to work hard to ensure the relevance of the UNESCO Biosphere designation is recognised and understood by stakeholders both locally and nationally.

This has seen the Biosphere pushing the more readily visible aspects of the UNESCO designation particularly in association with local businesses and its value to tourism. The number of Certified Biosphere Businesses has risen to 21 through the course of the year, varying from small family run accommodation providers to a large wood pellet manufacturer. All see the value of signing up to the sustainability ethos of the UNESCO Biosphere and how that may attract a more discerning customer. At the same time, we have actively worked with partners to develop and pursue the opportunity for a Scottish UNESCO Trail. This led to the coming together of the 13 designated UNESCO sites, alongside VisitScotland and UNESCO UK, with a proposal presented to Scottish Government that was acknowledged in the Programme for Government 2021/22. Unfortunately, with Covid-19 restrictions this was hibernated in March 2020.

The Biosphere Team has been part of a new project called Forland, led by the Edinburgh University Carbon Centre for Innovation and Forest Research. This has focused on forest expansion and restoration and through that has expanded to consider the need for more sustainable land use in the biosphere. The involvement has been participating in several workshops with local stakeholders, leading to a vision of land use for the Biosphere in 2050. The project will continue for another nine months.

Land use has continued to be a key focus for Officers and Partnership Board members, with involvement with the Scottish Land Commission and their proposals for Regional Land Use partnerships. This led in part to a Ministerial visit, where the Minister was introduced to some of the land use pressures we face in the Biosphere. A further visit was planned with the Land Commission but this was cancelled due to Covid-19.

The SHAPE project concluded in March 2020 after having had some notable successes. Over the summer of 2019, eight people took part in a Guiding course, that trained them in the skills required to be freelance guides based around their own knowledge of natural history, historic sites, activities such as cycling and herbal medicines. Some of the participants then acted as Guides when we hosted an international learning journey of local businesses / community stakeholders from North Karelia Biosphere in Finland. We returned the visit by taking stakeholders from our own Biosphere to Finland. The visits showed huge similarities between the two biospheres, both of which are heavily forested, off the beaten track and have many micro businesses. The final conference for SHAPE took place in Finland during February 2020 with attendance from Biosphere Officers, the Chair of Galloway and Southern Ayrshire Biosphere and a representative from Dumfries and Galloway Council.

The international theme also continued with a group of local business visiting the Rhön Biosphere in Germany to learn about branding of local produce, the added value this brings and how we too could do more of this in our own Biosphere.

Local participants who had taken part in these international experiences shared them at a "Biosphere Good for Business" event held in January 2020, which was attended by 40+ local businesses. The event saw local businesses actively seeking to further develop their relationship with the biosphere.

A key focus for the last couple of years has been efforts to develop a funding bid to the new South of Scotland Economic Agency (SoSE) which comes into being on 1st April 2020. A significant amount of time and energy was spent during the previous financial year pursuing various initiatives that did not progress. This year significant progress has been made through discussions with key individuals involved with the proposed Agency that led to the Biosphere being offered funding to produce a Business Case to form a submission to the Agency. Consultants will assist the Biosphere Team in the production of the Business Case which we hope to present in summer 2020.

We have actively contributed to consultations and debates that will impact on our region, including the proposed South of Scotland Economic Agency, Forest Strategy for Scotland, Scottish Land Use Strategy, key forest design plans and proposals for the Kendoon to Tongland infrastructure improvements.

# GALLOWAY & SOUTHERN AYRSHIRE BIOSPHERE

## TRUSTEES REPORT

**FOR THE YEAR ENDED 31 MARCH 2020**

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### Financial review

The charity operated at a surplus for the year of £15,025 (2019 surplus £3,847), all of which was unrestricted funds.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 30-40% of the annual operational budget. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

This level of reserves has been maintained throughout the year.

The charity has the power to make investments which the trustees see fit.

### Future Plans

As Covid-19 restrictions have brought many face-to-face meetings and networking opportunities to a standstill, the immediate focus is to continue to offer support and networking opportunities to our local stakeholders through online video events.

We do believe that the UNESCO Trail offers an opportunity to have our UNESCO Biosphere marketed and talked about at the same time as much higher profile UNESCO sites in Scotland, such as Edinburgh Old City, New Lanark etc. We are encouraging other members of the Working Group that the Trail could be part of the economic recovery as and when time allows promotion of tourism without restrictions.

With the funding commitment from SoSE for development of a Business Case, Consultants will be appointed to work with us to produce a strong justification for long-term funding support for the Biosphere, that we hope will see the Core Team increased and give greater job surety. This is a really positive move forward for the Biosphere and we are confident that we can demonstrate the real potential of the Biosphere with proper resourcing, and through it help make South West Scotland a better place for the environment, communities and local business.

### Structure, governance and management

The SCIO is governed in accordance with its written Constitution dated 5 July 2013. This was revised at the Annual General Meeting on 9 March 2017 and was submitted to OSCR.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Dr Joan Mitchell

Mr Peter Ross

Mr Andrew Bielinski

Mr John Mark Gibson

Dr Mary-Ann Smyth

(Resigned 2 September 2019)

Mr John Thomson

Mrs Melanie Allen

(Appointed 11 March 2020)

The charity trustees are appointed from within the membership of the partnership board. Trustees are appointed by a simple majority voting at a partnership board meeting. Trustees may also be removed by a simple majority voting meeting of the board.

The Trustees report was approved by the Board of Trustees.

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**Dr Joan Mitchell**

Chair

Dated: .....

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# GALLOWAY & SOUTHERN AYRSHIRE BIOSPHERE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF GALLOWAY & SOUTHERN AYRSHIRE BIOSPHERE

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I report on the financial statements of the Charity for the year ended 31 March 2020, which are set out on pages 5 to 16.

#### **Respective responsibilities of Trustees and examiner**

The Charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

John Simpson FCA  
Chartered Accountants Ireland  
Montpelier Professional (Galloway) Limited  
1 Dashwood Square  
Newton Stewart  
DG8 6EQ

Dated: .....

# GALLOWAY & SOUTHERN AYRSHIRE BIOSPHERE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	<b>Notes</b>						
<b><u>Income from:</u></b>							
Donations and legacies	2	70,000	21,250	91,250	85,000	21,250	106,250
Charitable activities - income	3	-	-	-	13,534	-	13,534
Investments	4	42	-	42	37	-	37
<b>Total income</b>		<u>70,042</u>	<u>21,250</u>	<u>91,292</u>	<u>98,571</u>	<u>21,250</u>	<u>119,821</u>
<b><u>Expenditure on:</u></b>							
Charitable activities - expenditure	5	75,017	1,250	76,267	94,724	21,250	115,974
<b>Net (outgoing)/ incoming resources before transfers</b>		(4,975)	20,000	15,025	3,847	-	3,847
Gross transfers between funds		20,000	(20,000)	-	-	-	-
<b>Net income for the year/ Net movement in funds</b>		<u>15,025</u>	<u>-</u>	<u>15,025</u>	<u>3,847</u>	<u>-</u>	<u>3,847</u>
Fund balances at 1 April 2019		<u>68,481</u>	<u>-</u>	<u>68,481</u>	<u>64,634</u>	<u>-</u>	<u>64,634</u>
<b>Fund balances at 31 March 2020</b>		<u><u>83,506</u></u>	<u><u>-</u></u>	<u><u>83,506</u></u>	<u><u>68,481</u></u>	<u><u>-</u></u>	<u><u>68,481</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.



# GALLOWAY & SOUTHERN AYRSHIRE BIOSPHERE

## BALANCE SHEET

AS AT 31 MARCH 2020

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	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	9		355		444
<b>Current assets</b>					
Debtors	10	-		5,084	
Cash at bank and in hand		84,164		65,429	
		<u>84,164</u>		<u>70,513</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(1,013)</u>		<u>(2,476)</u>	
Net current assets			83,151		68,037
<b>Total assets less current liabilities</b>			<u>83,506</u>		<u>68,481</u>
<b>Income funds</b>					
Unrestricted funds			83,506		68,481
			<u>83,506</u>		<u>68,481</u>

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

.....  
Dr Joan Mitchell  
Chair

.....  
Mr Andrew Bielinski  
Trustee

# GALLOWAY & SOUTHERN AYRSHIRE BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2020

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#### 1 Accounting policies

##### Charity information

Galloway & Southern Ayrshire Biosphere is a Scottish Charitable Incorporated Organisation. The registered office is .

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], 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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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.

Restricted funds are subject to specific conditions by donors 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.

# GALLOWAY & SOUTHERN AYRSHIRE BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

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### 1 Accounting policies

(Continued)

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.

#### 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% on reducing balance
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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 net income/(expenditure) for the year.

#### 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.

##### **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.

# GALLOWAY & SOUTHERN AYRSHIRE BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 1 Accounting policies (Continued)

#### 1.9 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.

#### 1.10 Retirement benefits

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

### 2 Donations and legacies

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	Unrestricted funds	Restricted funds	Total
	<b>2020</b>	<b>2020</b>	<b>2020</b>	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	20,000	-	20,000	10,000	-	10,000
Grants received	50,000	21,250	71,250	75,000	21,250	96,250
	<u>70,000</u>	<u>21,250</u>	<u>91,250</u>	<u>85,000</u>	<u>21,250</u>	<u>106,250</u>
	<u><u>70,000</u></u>	<u><u>21,250</u></u>	<u><u>91,250</u></u>	<u><u>85,000</u></u>	<u><u>21,250</u></u>	<u><u>106,250</u></u>
<b>Donations and gifts</b>						
Donation	20,000	-	20,000	10,000	-	10,000
	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
	<u><u>20,000</u></u>	<u><u>-</u></u>	<u><u>20,000</u></u>	<u><u>10,000</u></u>	<u><u>-</u></u>	<u><u>10,000</u></u>
<b>Grants receivable for core activities</b>						
Dumfries & Galloway Council	20,000	-	20,000	20,000	-	20,000
East Ayrshire Council	15,000	-	15,000	15,000	-	15,000
South Ayrshire Council	15,000	-	15,000	15,000	-	15,000
Scottish Natural Heritage	-	10,000	10,000	10,000	-	10,000
Forestry Commission	-	-	-	15,000	-	15,000
Plant Life International	-	1,250	1,250	-	1,250	1,250
D&G Council PLACE Project	-	-	-	-	20,000	20,000
Scottish Forestry	-	10,000	10,000	-	-	-
	<u>50,000</u>	<u>21,250</u>	<u>71,250</u>	<u>75,000</u>	<u>21,250</u>	<u>96,250</u>
	<u><u>50,000</u></u>	<u><u>21,250</u></u>	<u><u>71,250</u></u>	<u><u>75,000</u></u>	<u><u>21,250</u></u>	<u><u>96,250</u></u>

# GALLOWAY & SOUTHERN AYRSHIRE BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

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### 3 Charitable activities - income

	Running of trust 2020 £	Total 2020 £	Running of trust 2019 £	Total 2019 £
Dark Sky Conference income	-	-	11,534	11,534
Consultancy income	-	-	2,000	2,000
	<u>-</u>	<u>-</u>	<u>13,534</u>	<u>13,534</u>
	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>13,534</u></u>	<u><u>13,534</u></u>

### 4 Investments

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Interest receivable	42	37
	<u>42</u>	<u>37</u>

# GALLOWAY & SOUTHERN AYRSHIRE BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

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### 5 Charitable activities - expenditure

	Running of trust	Running of trust
	2020	2019
	£	£
Staff costs	45,193	43,686
PLACE project	4,000	24,000
National plant monitoring	1,250	1,249
Biosphere project costs	670	-
Travel	4,414	6,310
Consultancy	-	14,000
	<hr/>	<hr/>
	55,527	89,245
Share of support costs (see note 6)	18,938	25,458
Share of governance costs (see note 6)	1,802	1,271
	<hr/>	<hr/>
	76,267	115,974
	<hr/>	<hr/>
<b>Analysis by fund</b>		
Unrestricted funds	75,017	94,724
Restricted funds	1,250	21,250
	<hr/>	<hr/>
	76,267	115,974
	<hr/>	<hr/>

# GALLOWAY & SOUTHERN AYRSHIRE BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 6 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Staff costs	6,417	-	6,417	6,228	-	6,228
Depreciation	89	-	89	111	-	111
Rent	756	-	756	756	-	756
Insurance	105	-	105	98	-	98
Telephone	777	-	777	694	-	694
Postage & stationery	48	-	48	497	-	497
Bank charges	153	-	153	65	-	65
Sundry	370	-	370	337	-	337
Management fee	6,780	-	6,780	8,030	-	8,030
PR & marketing	3,240	-	3,240	3,891	-	3,891
Office & meeting costs	153	-	153	4,752	-	4,752
Repairs	50	-	50	-	-	-
Accountancy	-	1,400	1,400	-	654	654
Costs of meetings	-	402	402	-	616	616
	<u>18,938</u>	<u>1,802</u>	<u>20,740</u>	<u>25,459</u>	<u>1,270</u>	<u>26,729</u>
Analysed between						
Charitable activities	<u>18,938</u>	<u>1,802</u>	<u>20,740</u>	<u>25,458</u>	<u>1,271</u>	<u>26,729</u>

### 7 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 one trustee had travelling expenses of £50 reimbursed.

# GALLOWAY & SOUTHERN AYRSHIRE BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 8 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	3	3
	<u>3</u>	<u>3</u>
<b>Employment costs</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	43,742	42,317
Social security costs	4,369	4,212
Other pension costs	3,499	3,385
	<u>51,610</u>	<u>49,914</u>
	<u>51,610</u>	<u>49,914</u>

There are two project officers working on 0.6 FTE and one project officer working on 0.2 FTE employed on behalf of Galloway & Southern Ayrshire Biosphere through Southern Uplands Partnership.

### 9 Tangible fixed assets

	Plant and equipment £
<b>Cost</b>	
At 1 April 2019	555
At 31 March 2020	<u>555</u>
<b>Depreciation and impairment</b>	
At 1 April 2019	111
Depreciation charged in the year	89
At 31 March 2020	<u>200</u>
<b>Carrying amount</b>	
At 31 March 2020	<u>355</u>
At 31 March 2019	<u>444</u>

### 10 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
Trade debtors	-	5,084
	<u>-</u>	<u>5,084</u>



# GALLOWAY & SOUTHERN AYRSHIRE BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2020*

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**11 Creditors: amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Other creditors	364	2,026
Accruals and deferred income	649	450
	<u>1,013</u>	<u>2,476</u>
	<u><u>1,013</u></u>	<u><u>2,476</u></u>

## GALLOWAY & SOUTHERN AYRSHIRE BIOSPHERE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

#### 12 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:

	Movement in funds			Movement in funds			Balance at 31 March 2020 £
	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	
Plant Life International	-	1,250	(1,250)	-	1,250	(1,250)	-
PLACE Project	-	20,000	(20,000)	-	-	-	-
Partnership Working	-	-	-	-	10,000	(10,000)	-
Project Co-Ordinator Support	-	-	-	-	10,000	(10,000)	-
	<u>-</u>	<u>21,250</u>	<u>(21,250)</u>	<u>-</u>	<u>21,250</u>	<u>(21,250)</u>	<u>-</u>

Plant Life International - A five year agreement to March 2023 between Plant Life and the Biosphere supporting and training volunteers in plant recording across the Biosphere, delivered locally for the Biosphere through South West Scotland Environmental Information Centre.

Partnership Working - Funding from Scottish Forestry to support the employment of a small core team to help facilitate action.

Project Co-Ordinator Support - Funding from Scottish Natural Heritage to part fund the resource of a dedicated co-ordinator.

# GALLOWAY & SOUTHERN AYRSHIRE BIOSPHERE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 13 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:						
Tangible assets	355	-	355	444	-	444
Current assets/ (liabilities)	83,151	-	83,151	68,037	-	68,037
	<u>83,506</u>	<u>-</u>	<u>83,506</u>	<u>68,481</u>	<u>-</u>	<u>68,481</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year.