

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	Aug	2016		31	March	2017

**Section A Statement of receipts and payments**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	5				5	
Legacies					-	
Grants	7,500				7,500	
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					-	
<b>A1 Sub total</b>	<b>7,505</b>	-	-	-	<b>7,505</b>	-
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	<b>7,505</b>	-	-	-	<b>7,505</b>	-
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
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					-	
Other					-	
<b>A3 Sub total</b>	-	-	-	-	-	-
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	<b>7,505</b>	-	-	-	<b>7,505</b>	-
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>7,505</b>	-	-	-	<b>7,505</b>	-

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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	395				395	395
	Surplus / (deficit) shown on receipts and payments account	7,505				7,505	
	<b>Cash and bank balances at end of year</b>	<b>7,900</b>				<b>7,900</b>	<b>395</b>

(Agree balances with receipts and payments account(s))

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		<b>Total</b>	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
		<b>Total</b>	-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		<b>Total</b>	-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		<b>Total</b>	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
<i>Joan Mitchell</i>	Dr Joan Mitchell, Chair	05 Dec 2017
<i>Peter Ross</i>	Mr Peter Ross, Trustee	05 Dec 2017

**Section C Notes to the Accounts**

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

The funds held by the Galloway and Southern Ayrshire Biosphere Partnership are linked to the running, facilitation and delivery of the Biosphere Partnership to support others to engage and implement the main aims and objectives of UNESCO's Man and the Biosphere Programme. There has been minimal financial activity in the SCIO Bank Account during this reporting period. This has however changed during the 2017/18 financial year.

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			-

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	<b>x</b>
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**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	<b>x</b>
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**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

**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 £
	5				5	
					-	
					-	
					-	
<b>Total</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>-</b>

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Scottish Natural Heritage	7,500		7,500	
			-	
			-	
			-	
<b>Total</b>	<b>7,500</b>	<b>-</b>	<b>7,500</b>	<b>-</b>

**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 £
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**4 Payments relating directly to 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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

APPENDIX 1



Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	August	2016		31	March	2017

Office of the Scottish Charity Regulator

**Reference and administration details**

Charity name  
 Other names charity is known by  
 Registered charity number  
 Charity's principal address

Galloway and Southern Ayrshire Biosphere Partnership SCIO
SC044137
Biosphere Office, Kirroughtree Courtyard, Stronord, Newton Stewart
Postcode DG8 7BE

**Names of the charity trustees on date of approval of Trustees' Annual Report**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Andrew Bielinski		From 08/06/2017	
2	Mr John Mark Gibson			
3	Dr Joan Mitchell	Chair of Partnership and Chair of Trustees		
4	Mr Peter Ross		From 08/06/2017	
5	Dr Mary-Ann Smyth			
6	Mr John Thomson		From 08/06/2017	
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## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
Mr Alistair Geddes	Until 09/03/2017
Mr Peter Mason	Until 09/03/2017
Mr John McDowall	Until 09/03/2017

## Structure, governance and management

Type of governing document

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 with the last Annual Return.

Trustee recruitment and appointment

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.

## Objectives and activities

Charitable purposes

The advancement of education;  
The advancement of citizenship or community development;  
The advancement of environmental protection or improvement.

Summary of the main activities in relation to these objects

**Good Governance and Partnerships:**  
Forming solid partnerships to deliver the Biosphere goals through active engagement of organisations and local people.

**Communications and Engagement:**  
Establish and develop links with local communities to encourage incorporation and adoption of the Biosphere aims.

**Networking and Knowledge:**  
Support the development of a knowledge base through research, monitoring and education and development of mechanisms to share and learn.

## APPENDIX 1

### Achievements and performance

Summary of the main achievements of the charity during the financial period

#### GSAB ANNUAL REPORT 2017

The period from August 2016 to November 2017 has been one of great change and development for Galloway and Southern Ayrshire Biosphere Partnership SCIO with March 2017 marking a watershed for the organisation.

#### Period August 2016 to March 2017

With our three-year funding coming to an end in March 2017, there was inevitably an early focus on securing the financial future. In August 2016, Nic Coombey, the Community Learning Officer, took up a new post with Solway Firth Partnership but the impact was mitigated by Nic continuing to work for the Biosphere one day per week and Marie McNulty, the Business Development Officer, stepping up to full time and taking over some of Nic's workload.

Thanks to the continuing commitment of our local authority partners, by the end of March we had secured five-year core funding supplemented by annual commitments from Scottish Natural Heritage and Forestry Commission Scotland. This provides 0.6 FTE for both the Co-ordinator and Business Development roles, plus some financial and administrative support. Through project funding we have managed to expand the business development allocation to full-time and hope that project development will further expand our modest staff base.

Despite staff pressures we continued to effectively deliver on our routine work on communications via the website, electronic newsletters, and liaising with community groups and partners.

The Business Development Officer attended both Dumfries and Galloway and Ayrshire Business Weeks, recruiting new business sign-ups to the Biosphere Charter.

In October 2017 GSAB hosted a three-day UK Biosphere conference in Dumfries which Dumfries and Galloway Council kindly funded. This was the first event of its kind in the UK, was well-attended by representatives of all eight British Isles biospheres, and proved a great success.

The Natural Heritage remit was delivered, with particular emphasis on delivering the ecosystem approach to land management for example via focused conversations with key land managing interests and working with Forestry Commission Scotland to deliver a methodology for including biosphere objectives for woodland in the SRDP Forestry Grant Scheme.

## **Period April 2017- November 2017**

With the groundwork in place, we have made significant progress since the end of March. The following report provides a summary of the main initiatives undertaken in addition to the routine work and involvement with other projects such as Ayrshire Food Festival, Galloway Glens Landscape Partnership Scheme and East Ayrshire Coalfields Landscape Partnership Scheme.

### **Resources**

Staff resources are as described above but resourcing our Natural Heritage role has been more problematic and has continued on a very restricted basis with welcome in-kind support from Dumfries and Galloway Council. Dealing with this issue is a priority for the future.

### **Partnership Board Restructuring**

Refreshing and restructuring the Partnership Board has been successfully done. The unwieldy structure has been replaced with a slimmed-down version of sixteen members, including four new recruits from the business and community sectors. A small group is fulfilling the dual role of Trustees and Management Committee. Meeting between Board meetings with the support of Officers it should allow the Board to exercise a clearer leadership role.

### **Working with Business**

We now have over ninety businesses who have signed up to the Biosphere Charter. We have moved forward with the Accreditation Scheme which will enable businesses with products or services aligned to the biosphere ethos to use this as a marketing and branding tool. The scheme is being piloted with three businesses with the intention of launching fully mid-2018.

Our socio-economic base-line study which will help us to monitor progress has been completed by University of Glasgow and was launched in September.

### **Working with Communities**

Communities which sign up as 'Proud Supporters' have the opportunity, working with the Sense of Place toolkit, to identify their special features and be promoted on the website as Biosphere Communities and destinations in the Biosphere. As funds allow they can acquire town entrance signs. Glentroll and Gatehouse of Fleet have already taken part with Whithorn and St John's Town of Dalry in the pipeline and Dalmellington expressing an interest.

If successful, an application for financial funding submitted to the Heritage Lottery Fund Great Place Scheme will provide a great boost to this community engagement. It would allow us to employ two Project Officers for two years to work with communities in three distinctive landscape areas. Having been shortlisted we now await the outcome of a full application.



### **Working with Students**

We made significant progress in developing our education remit when we launched the Ayrshire Learning Partnership with Ayrshire College in September. The aim is to create live briefs for students that have a focus on the Biosphere. The current focus is on Creative Industries students linking Biosphere sounds and images, while Tourism students are planning a Biosphere event and promotional blogs.

### **International Focus**

A great strength of the biosphere designation is that it is an international accolade and we are determined to make the most of this by being an outward-looking organisation. At the same time we have to be selective to form links which have real relevance and value for our local work.

We were pleased to be very closely involved in partnership with Forest Enterprise in hosting an international Dark Skies Conference in Gatehouse of Fleet in September. Attracting visitors from all over the world, and prominent Scottish figures such as the Cabinet Secretary for the Environment and Climate Change and the Chair of Visit Scotland, it provided an excellent opportunity to raise awareness of the Biosphere and its symbiotic relationship to the Dark Skies designation.

The following month we were able to send our Natural Heritage and Carbon Centre Officer and an Officer from the Coalfields Environment Initiative to the first World Youth Forum for Biospheres in Italy. They came back full of enthusiasm and ideas for engaging young people and we look forward to delivering some of these aspirations in south west Scotland.

We are engaged in a Northern Peripheries and Arctic project (SHAPE) led by UHI to explore the sustainable tourism potential of natural and cultural heritage in areas such as Biospheres. This work is very relevant to GSAB and has provided the funding to extend our Business Development Officer to full-time – a win-win situation in terms of funding and international contact.

### **The Future**

Funding, particularly in respect of the Natural Heritage function remains a challenge. We also have to work to overcome the lack of recognition at all levels of the UNESCO biosphere designation. Both of these are challenges which we share with other UK Biospheres and indeed even wider. We work with UKMAB in addressing this and in April, courtesy of Emma Harper MSP, hosted a reception at Holyrood along with Wester Ross Biosphere to raise awareness among MSPs and other opinion-formers.

We also have to convince Visit Scotland to see the full destination potential of all UNESCO designations, including biospheres.

A significant project in the pipeline is a Land Use conference planned for January to discuss the future for sustainable land-use, particularly in upland areas in the light of Brexit and other policy developments. We believe this to be of crucial importance to the biodiversity, landscape and rural economy and builds on conversations we have already started with land managers.

In conclusion it has been a very busy, stimulating year with solid achievements and lots of ideas for the future. I would like to thank the Staff Team, Board Members and partners for their energy, enthusiasm and commitment to the biosphere ethos.

Joan Mitchell (Chair) December 2017

**Brief statement of the charity's policy on reserves**

At the present time, there are no unfunded ongoing financial commitments and the SCIO currently does not have a formal Reserves Policy. As part of the SCIO's governance review and prudent management of its financial resources, a policy on Reserves will be drawn up.

**Financial review**

**Details of any deficit**

The SCIO has not incurred a financial deficit.

**Donated facilities and services (if any)**

Board members and Trustees donate their time to attend Board meetings, Trustee meetings, Working Groups and Focus Groups to share their expertise and knowledge.

The SCIO also benefits from input and expertise from Officers of the funding partners.



**APPENDIX 1**

**Other optional information**

## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Dr Joan Mitchell	Mr Peter Ross
<b>Position (e.g. Chair)</b>	Chair of Partnership Board and Chair of Trustees	Trustee
<b>Date</b>	5 December 2017	5 December 2017

# OSCR

Office of the Scottish Charity Regulator

		<b>Independent examiner's report on the accounts</b> <small>v2</small>					
<b>Report to the trustees/members of</b>	Charity name	<b>Galloway and Southern Ayrshire Biosphere Partnership</b>					
<b>Registered charity number</b>		<b>SC044137</b>					
<b>On the accounts of the charity for the period</b>	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	August	2016		31	March	2017
<b>Set out on pages</b>	1 to 4						<small>(remember to include the page numbers of additional sheets)</small>
<b>Respective responsibilities of trustees and examiner</b>	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. 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.						
<b>Basis of independent examiner's statement</b>	My examination is 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 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 accounts.						
<b>Independent examiner's statement</b>	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"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> 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.						
<b>Signed:</b>	<i>J Simpson</i>					<b>Date:</b>	2/12/17
<b>Name:</b>	JOHN SIMPSON						
<b>Relevant professional qualification(s) or body (if any):</b>	FCA						
<b>Address:</b>	1 DASHWOOD SQUARE NEWTON STEWART D&S BCR						

\*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.