

GALLOWAY & SOUTHERN ARYSHIRE UNESCO BIOSPHERE

Financial Statements for year end 31 March 2022

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

LEGAL AND ADMINISTRATIVE INFORMATION

Chair	Mrs Melanie Allen
Trustees	Dr Joan Mitchell Mr Andrew Bielinski Mr John Mark Gibson Mr John Thomson Mrs Melanie Allen (Appointed 25 November 2021) Mrs Jayne Ashley

Charity number (Scotland) SC044137

Independent examiner Saint & Co
26 High Street
Annan
Dumfries & Galloway
DG12 6AJ

Bankers Bank of Scotland
PO Box 1000
BX2 1LB

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

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GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

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 Constitution, 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.

Achievements and performance

Despite the ongoing restrictions imposed by Covid 19 the year had a positive start as the South of Scotland Enterprise funding commitment to the Biosphere enabled the start of a recruitment drive that saw the Biosphere team increase from the three full time staff employed at the end of the previous financial year to nine full time equivalent positions by the end of March 2022.

The new team brought with them a wealth of new skills and expertise from communications to biodiversity to education. The increase in staffing also saw visibility of the Biosphere increase significantly on multiple fronts including community engagement, business and tourism development with associated marketing and communications around our key messages.

Despite the many challenges of Covid, for the Biosphere it had the positive effect of pushing 'sustainability' into the minds of many, and as an organisation that has been driving this agenda for many years, the Biosphere Partnership Board really do feel that our time has finally come: in demonstrating how by working in partnership the Biosphere team can help the people and businesses of southwest Scotland to become recognised as the region for sustainability.

In keeping with this commitment, and to ensure our staff are operating from the same baseline understanding of carbon emissions, each member of the Biosphere team has undertaken Carbon Literacy training, delivered in a series of online seminars and workshops by the Carbon Literacy Project. We were very excited to see this further developed into a new programme, principally aimed at schools and communities called 'Biosphere Footsteps' that introduces Carbon Literacy in a digestible format that includes small tangible actions that everyone can make to help reduce their carbon footprint.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The Biosphere has continued to input to the ongoing debates around future land use in Scotland, speaking at a national conference in Perth on our experiences in SW Scotland and working with partners in the development of a new Natural Capital project through Borderlands. The project will involve the development of an innovative whole farm audit process that brings together the current multitude of farm audits focussed on carbon, biodiversity and agricultural operations into one single audit with recommendations for actions that will enhance and protect the natural capital of the holding whilst still providing an economically sustainable business.

We have enjoyed engaging and developing local community relationships through the PLACE project which originally launched in 2018 and concluded in September 2021. Working with nine communities across the Biosphere the project encouraged people to take a closer look at their surroundings and explore the natural and cultural heritage of where they lived. It was supported by the National Lottery Heritage Fund and facilitated outdoor activity and learning, historical research, and the creation of place-based resources to be shared in person (through exhibitions and events) and online.

The Biosphere Certification Mark scheme continues to grow and attract a network of inspiring businesses committed to the UN's Sustainable Development Goals. After two rounds of applications in 2021, a total of 35 businesses have been awarded the Biosphere Certification Mark, including nine approved by the awards panel during the last year. As of 2021 the certification mark scheme is open to applicants from five sectors: Food & Drink, Accommodation, Attractions, Business & Services, and Creative Industries.

Launched in September 2021, the Wool Gathering is a standalone project that seeks to support and promote the local wool industry, with a particular focus on Blackface sheep which are so closely associated with the hills of the Biosphere. The Wool Gathering has been working with the British Wool Marketing Board, Blackface Sheep Society and others to explore how to maintain the farm provenance of Blackface wool from sheep to finished product. A particularly exciting strand is an innovative project led by the Biosphere that is exploring the potential of local wool in the production of high-end garments.

October 2021 saw the long-awaited soft launch of Scotland's UNESCO Trail that the Biosphere team have been supporting for a considerable period of time. The Trail offers a unique opportunity to market and promote the sustainable activities and experiences through our many Proud Supporter and Certified businesses and communities. To support the launch the team ran a further round of Biosphere Guide training in March 2022 supporting local people who have a passion for the Biosphere in turning their local knowledge and enthusiasm into marketable 'authentic experiences' aimed at visitor to the region. This was very well received and it is hoped that more training will be provided in the future to grow the Biosphere network.

A significant focus for the latter part of the year has been the start of the decennial periodic review process that all UNESCO Biospheres must undertake. This has involved extensive public consultations and engagement through surveys, online workshops and public meeting, all gathering feedback from participants on the key achievements of the Biosphere during the last 10 years and inputting to what the future priorities should be for the coming decade. The process will continue on into next year, before being submitted to UNESCO for consideration in September 2022.

Future Plans

The most immediate priority is the conclusion of the Periodic Review process for UNESCO, the outcomes of which will not be known until May 2023. The Periodic Review process does give a timely opportunity to also produce a new strategic plan for the Biosphere that will look forward over the next 5/10 year period identifying key priorities that Biosphere should seek to support.

The Biosphere now has a talented team covering a wealth of experience from a variety of backgrounds, the next 12 months will hopefully see a consolidation of the knowledge base which will bring exciting opportunities to further develop the Biosphere's delivery of key projects.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

The charity operated at a surplus for the year of £108,069 (2021: £30,129). Included within this figure is a surplus of £5,675 (2021: £3,664) on unrestricted funds. The total funds at the end of the year were £221,704 (2021: £113,635) as detailed in the financial statements. The Trustees would like to point out that of the £128,859 of restricted funds carried forward at the year-end, £52,800 has already been ear-marked for expenditure post year-end.

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.

There are further expenses that have been restricted to the South of Scotland Grant that were not incurred at the year end but the spend is expected (note 11).

Structure, governance and management

The SCIO continues to be managed in accordance with its Constitution dated 5 July 2013 that was revised at an AGM on 9th March 2017, with revisions submitted to OSCR. However, with a significant increase in funding and an awareness of the need for absolute transparency, the Biosphere Partnership board have set up an Audit, Risk and Governance (ARG) group to focus more closely on these areas of operation. The ARG group have instigated a review of the SCIO constitution that has been assisted with input from independent legal advisers, who have suggested updates that will be considered by the wider Biosphere Partnership Board in summer 2022.

In November 2021 Dr Joan Mitchell resigned as Chair of the SCIO, but stayed on as a Trustee and Mrs Melanie Allen was voted by majority to be her replacement.

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

Dr Joan Mitchell (Resigned as Chair 25 November 2021)
Mr Andrew Bielinski
Mr John Mark Gibson
Mr John Thomson
Mrs Melanie Allen (Appointed as Chair 25 November 2021)
Mrs Jayne Ashley

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

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees' report was approved by the Board of Trustees.



Mrs Melanie Allen

Chair: Galloway and Southern Ayrshire UNESCO Biosphere

Date: 04-11-22

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

I report on the financial statements of the charity for the year ended 31 March 2022, which are set out on pages 7 to 18.

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.

Saint & Co

Saint & Co

26 High Street
Annan
Dumfries & Galloway
DG12 6AJ

Dated: 9/11/22.....

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	2	79,887	332,605	412,492	50,000	104,520	154,520
Charitable activities	3	-	-	-	635	-	635
Investments	4	17	-	17	22	-	22
Total income		<u>79,904</u>	<u>332,605</u>	<u>412,509</u>	<u>50,657</u>	<u>104,520</u>	<u>155,177</u>
Expenditure on:							
Charitable activities	5	54,229	250,211	304,440	62,050	62,998	125,048
Net incoming resources before transfers		25,675	82,394	108,069	(11,393)	41,522	30,129
Gross transfers between funds		(20,000)	20,000	-	15,057	(15,057)	-
Net income for the year/ Net movement in funds		5,675	102,394	108,069	3,664	26,465	30,129
Fund balances at 1 April 2021		87,170	26,465	113,635	83,506	-	83,506
Fund balances at 31 March 2022		<u>92,845</u>	<u>128,859</u>	<u>221,704</u>	<u>87,170</u>	<u>26,465</u>	<u>113,635</u>

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

All income and expenditure derive from continuing activities.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		9,543		11,929
Current assets					
Debtors	10	-		82	
Cash at bank and in hand		213,732		102,362	
		213,732		102,444	
Creditors: amounts falling due within one year	11	(1,571)		(738)	
Net current assets			212,161		101,706
Total assets less current liabilities			221,704		113,635
Income funds					
Restricted funds	12		128,859		26,465
Unrestricted funds			92,845		87,170
			221,704		113,635

The financial statements were approved by the Trustees on 04-11-22


Mr Andrew Bielinski
Trustee


Mrs Melanie Allen
Trustee

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Galloway and Southern Ayrshire UNESCO Biosphere is a Scottish Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Charity's Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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.

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.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

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% 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 the statement of financial activities.

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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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.

1.10 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.

1.11 Retirement benefits

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

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	269	-	269	-	-	-
Grants received	79,618	332,605	412,223	50,000	104,520	154,520
	<u>79,887</u>	<u>332,605</u>	<u>412,492</u>	<u>50,000</u>	<u>104,520</u>	<u>154,520</u>

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2 Donations and legacies (Continued)

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Grants receivable for core activities						
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
Nature Scot	-	10,000	10,000	-	10,000	10,000
Scottish Forestry	-	10,000	10,000	-	10,000	10,000
South of Scotland Enterprise	-	312,605	312,605	-	84,520	84,520
East Ayrshire Council (CCLP)	1,089	-	1,089	-	-	-
The Southern Upland Partnership (PLACE)	2,435	-	2,435	-	-	-
SRUC (LENS)	26,094	-	26,094	-	-	-
	<u>79,618</u>	<u>332,605</u>	<u>412,223</u>	<u>50,000</u>	<u>104,520</u>	<u>154,520</u>

3 Charitable activities

	Running of trust 2021
	£
	Running of trust
	2021
	£
Certification plaque income	<u>635</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	<u>17</u>	<u>22</u>

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Charitable activities

	Running of Trust 2022 £	Running of Trust 2021 £
Staff costs	242,091	72,323
Biosphere project costs	6,890	18,168
SoSE project costs	-	11,528
Travel	4,745	341
Staff training	5,503	-
	<u>259,229</u>	<u>102,360</u>
Share of support costs (see note 6)	24,339	21,678
Share of governance costs (see note 6)	20,872	1,010
	<u>304,440</u>	<u>125,048</u>
Analysis by fund		
Unrestricted funds	54,229	62,050
Restricted funds	250,211	62,998
	<u>304,440</u>	<u>125,048</u>

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Staff costs	-	-	-	6,613	6,613
Depreciation	2,386	-	2,386	3,483	3,483
Rent	500	-	500	756	756
Insurance	-	-	-	286	286
Telephone	5,654	-	5,654	869	869
Postage & stationery	-	-	-	189	189
Bank charges	228	-	228	145	145
Sundry	-	-	-	473	473
Management	-	-	-	6,780	6,780
PR & marketing	13,465	-	13,465	1,860	1,860
Office & meeting costs	2,101	-	2,101	7	7
Repairs	5	-	5	217	217
Accountancy	-	2,120	2,120	-	1,010
Legal and professional	-	13,963	13,963	-	-
Insurance	-	1,324	1,324	-	-
CA Gov other	-	3,035	3,035	-	-
AGM	-	430	430	-	-
	<u>24,339</u>	<u>20,872</u>	<u>45,211</u>	<u>21,678</u>	<u>22,688</u>
Analysed between					
Charitable activities	<u>24,339</u>	<u>20,872</u>	<u>45,211</u>	<u>21,678</u>	<u>22,688</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 no trustee had travelling expenses reimbursed.

8 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
8	4
<u>8</u>	<u>4</u>

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Employees	(Continued)	
Employment costs	2022	2021
	£	£
Wages and salaries	208,744	66,898
Social security costs	16,778	6,687
Other pension costs	16,569	5,351
	<u>242,091</u>	<u>78,936</u>

There were no employees whose annual remuneration was more than £60,000.

9 Tangible fixed assets	Plant and equipment
	£
Cost	
At 1 April 2021	15,612
At 31 March 2022	<u>15,612</u>
Depreciation and impairment	
At 1 April 2021	3,683
Depreciation charged in the year	2,386
At 31 March 2022	<u>6,069</u>
Carrying amount	
At 31 March 2022	<u>9,543</u>
At 31 March 2021	<u>11,929</u>

10 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	-	82
	<u>-</u>	<u>82</u>

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	71	-
Other creditors	-	38
Accruals and deferred income	1,500	700
	<u>1,571</u>	<u>738</u>

The costs itemised below have been ear-marked for expenditure post-year end from the restricted funds balance.

Budget Heading	Description	Order Value	Paid 2021/22	Carry Forward in 2022/23
CA Gov	WSP - Periodic Review	£37,662	£13,963	£23,699
CA Gov	Burness Paull - Constitution	£2,400		£2,400
Marketing	Landmark Advert	£500		£500
Marketing	BigBlueDog - Website	£15,240	£9,144	£6,096
Marketing	Findlay Design - Graphics	£1,160		£1,160
Marketing	Newsquest DGLIFE	£1,483	£247	£1,236
Project Funding	Connicks - Black Grouse	£4,900		£4,900
Project Funding	Knitlab - Wool Project	£4,860	£324	£4,536
Project Funding	Curtis - Wool Project	£4,200		£4,200
Project Funding	Hands On _ Guide Training	£77		£77
Project Funding	Laxtons - Wool Project	£3,996		£3,996
				£52,800

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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			
	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£
Partnership Working	10,000	-	-	10,000	-	-	(10,000)	-
Project Co-Ordinator Support	10,000	-	-	10,000	-	-	(10,000)	-
Business case funding	14,520	(14,520)	-	-	-	-	-	-
SOSE project to deliver business plan	70,000	(48,478)	(15,057)	6,465	312,605	(229,411)	-	89,659
Scottish Forestry	-	-	-	-	10,000	(10,000)	-	-
Nature Scot	-	-	-	-	10,000	(10,000)	-	-
	<u>104,520</u>	<u>(62,998)</u>	<u>(15,057)</u>	<u>26,465</u>	<u>332,605</u>	<u>(249,411)</u>	<u>(20,000)</u>	<u>128,859</u>

Partnership Working - Funding from the 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.

Business case funding - Funding from South of Scotland Enterprise to develop a business case proposal.

SOSE project to deliver business plan - Funding from South of Scotland Enterprise to deliver the activities outlined in the Business Plan. The transfer relates to expenditure on fixed assets during the year, which are now considered unrestricted.

A total of £52,800 of restricted expenditure has been ear-marked post-year end relating to the South of Scotland Enterprise funding received (note 11).

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	9,543	-	9,543	11,929	-	11,929
Current assets/(liabilities)	83,302	128,859	212,161	75,241	26,465	101,706
	<u>92,845</u>	<u>128,859</u>	<u>221,704</u>	<u>87,170</u>	<u>26,465</u>	<u>113,635</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).