

**THE DUMFRIES & GALLOWAY OUTDOOR
ACCESS TRUST**
Scottish Charitable Incorporated Organisation
Scottish Charity No. SC046070

Accounts for the year ended

31 October 2021

Montpelier Professional (Galloway) Limited
1 Dashwood Square
Newton Stewart
DG8 6EQ

THE DUMFRIES & GALLOWAY OUTDOOR ACCESS TRUST
Reference and Administrative Information for the period ended

31 October 2021

Registered Charity No: SC046070

Trustees:

[REDACTED] (an)
[REDACTED] (ary)
[REDACTED] ed 19/07/21
[REDACTED] - appointed 07/12/21

Contact Address:

[REDACTED]

Accountants:

Montpelier Professional (Galloway) Limited
1 Dashwood Square
Newton Stewart
DG8 6EQ

Bankers:

Clydesdale Bank
84-86 High Street
Dumfries
DG1 2BJ

THE DUMFRIES & GALLOWAY OUTDOOR ACCESS TRUST

Trustees Annual Report for the year ended 31 October 2021

The trustees present their annual report together with the accounts for the year ended 31 October 2021.

Structure, Governance and Management

The charity is administered in accordance with its constitution adopted on 21 October 2015.

The three Trustees are the original Trustees of the SCIO and were appointed upon registration on 21 October 2015 and remain as Trustees. Three Trustees represent the minimum required under the registered SCIO.

There is no formal induction programme or training, however some trustees have previous charity experience.

The trustees keep under review the major risks to which it may be exposed.

Objectives and Activities

The charitable purpose of the charity is the advancement of citizenship or community development and the provision of recreational facilities, or the organisation of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

The Trust's purposes are, for the public benefit, to defend, restore, conserve, create and acquire rights of access over land in the designated district, including rights of way, paths and routes of access.

In furtherance of this purpose, the organisation will:

- promoting responsible access: statutory rights of access as set out in Land Reform (Scotland) Act 2003 and any amendment thereto.
- promoting the creation of a network of paths in the designated district.
- advising and assisting in the management of existing routes and investigating and promoting proposed routes.
- expressing views and, where appropriate, making representations about proposed developments which may affect such routes and liaising with the local authority or any other relevant body including but not limited to the DUMFRIES & GALLOWAY OUTDOOR ACCESS FORUM being the statutory forum (to fulfil the duty under Section 25 of part 1 of the Land Reform (Scotland) Act 2003) as established by Dumfries & Galloway Council.
- informing the public and interested parties of the matters associated with access within the designated district.
- to promote the well-being and health of the public at large comprising the people of and visitors to the designated district in respect of their use and enjoyment of their rights of access.
- to promote the creation, preservation and conservation of the natural environment within the designated district of Dumfries & Galloway.
- to promote the creation, preservation and conservation of recreational facilities in the interest of social welfare and other leisure time activity of the public associated with the rights of access within the designated district; to promote trade and industry for the benefit of the general public and opportunities for work.
- raising money in the furtherance of these aims.

THE DUMFRIES & GALLOWAY OUTDOOR ACCESS TRUST

Trustees Annual Report for the year ended 31 October 2021 (Cont)

Achievements and Performance and Future Plans

- Whilst the coronavirus pandemic interfered with the running of the Trust, the Trust was able to participate 'virtually' with fellow Trustees and other members of the statutory Outdoor Access Forum of Dumfries & Galloway, having 'met' on 8th December 2020; 20th April 2021; 8th June 2021 and 7th September 2021 at which the Trust reported on its activities.
- The National Access Forum was looking into issues of vandalism, bad parking and over-use of paths during lockdown. The Trust had been advised that the coastal core path (CP181) (Kirkcaldries to Carrick) was to start in the new year 2021. Funding of £7,500 had been confirmed for the New Galloway Link Path in conjunction with the Galloway Glens partnership. The Peninsular Tourism, project reported in the Annual Report to 31st November 2020 had now been completed. The Trust Chairman, Peter Ross advised the meeting that NatureScot required a licence for the Borgue Coastal path and one of its officers had been very supportive and helpful in securing this.
- The Chairman, Peter Ross had met with the Galloway Glens Partnership in regard to further funding and a legacy project to the completion in August of the New Galloway Link Path. The opening of the Link Path had been well publicised in the local press. The Galloway Glens website <https://gallowayglens.org/dumfries-galloway-outdoor-access-trust-takes-a-giant-leap-forward/> made reference the funding of [REDACTED]s enlistment with the Trust funded by the Glens to promote and further the Trust activities.
- [REDACTED] is taking on the improvements to the Trust's website and it has seen a considerable explosion in Social Media activity.
- Work is ongoing to assimilate into the Trust the Stranraer Rotary's Mull of Galloway Trail.
- The Southern Upland Way around Moffat is due to see improvements and community involvement in the financial year to 31st October 2022 with the ambition of linking the efforts to the opening to Moffat Walking Festival
- The Trustees are however, cautious and anxious of the long term impact of the pandemic and pressure on finances generally for local authority funding and strain on other potential funders in the Dumfries & Galloway region.
- The recruitment of two Trustees, [REDACTED] is most welcome.

Financial Review

The charity had a deficit for the period of £12,684 (surplus 2020: £14,221), and had unrestricted funds of £2,409 at the year end.

THE DUMFRIES & GALLOWAY OUTDOOR ACCESS TRUST

Trustees Annual Report for the year ended 31 October 2021 (Cont)

Reserves Policy

The Trust aims to hold a reserve sufficient to make payments when they fall due without recourse to borrowing. The Trustees review the level of uncommitted funds against the backdrop of the Trust's current and anticipated future endeavours. The Trustees need to be aware of financial pressures on local authorities and recognise that future funding will become very tight.

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

Signed on behalf of the charity's trustees

A black rectangular box redacting the signature of the trustee.

Date.....07-12-2021

THE DUMFRIES & GALLOWAY OUTDOOR ACCESS TRUST

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the period ended 31 October 2021, which are set out on pages 5 to 7.

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) 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.

Basis of independent examiner's statement

My examination is carried out in accordance with the 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 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.

Independent examiner's statement

In the course of my examination, no matter has come to my attention other than those disclosed below.


1. which gives me reasonable cause to believe that in any material respect, the requirement
 - to keep accounting records in accordance with Section 41(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation and,
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations.

have not been met

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The matters that have come to my attention are:

- Documentation was not available to allow me to agree the source of £5,621 of grant income and whether this income has been correctly reported as restricted or unrestricted.
- Consequently I have been unable to verify that the £9,462 of expenditure reported as unrestricted has been correctly reported.
- The charity trustees are aware of the importance of maintaining full records of such transactions going forward.


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


8/12/22

THE DUMFRIES & GALLOWAY OUTDOOR ACCESS TRUST

Receipts and Payments Account for the year ended 31st October 2021

	<u>Notes</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>2021</u>	<u>2020</u>
<u>Receipts</u>					
Dumfries & Galloway Council		1,000	4,621	5,621	8,250
The Solway Firth Partnership		-	-	-	7,000
Scottish Government		-	-	-	200
HPB Assurance Limited		-	-	-	2,500
Sundry donations		-	235	235	200
Interest		-	3	3	-
Total receipts		<u>1,000</u>	<u>4,859</u>	<u>5,859</u>	<u>18,150</u>
<u>Payments</u>					
Charitable activities	2	9,081	8,814	17,895	3,168
Governance costs	3	-	648	648	761
Total payments		<u>9,081</u>	<u>9,462</u>	<u>18,543</u>	<u>3,929</u>
Excess/(deficit) of receipts over payments		<u>£ - 8,081</u>	<u>£ - 4,603</u>	<u>£ - 12,684</u>	<u>14,221</u>

THE DUMFRIES & GALLOWAY OUTDOOR ACCESS TRUST

Statement of Balances

as at 31st October 2021

	<u>2021</u>	<u>2020</u>
Bank balance		
Current account - Opening balance	24,607	10,386
- Movement in year	<u>- 12,684</u>	<u>14,221</u>
	<u>11,923</u>	<u>24,607</u>
 Closing balance - Current account	 <u>11,923</u>	 <u>24,607</u>
 Other assets		
Fixed assets	5,805	5,805
 Total funds	 <u><u>17,728</u></u>	 <u><u>30,412</u></u>

The accounts were approved by the trustees on *7th December 2022*

For and on behalf of the trustees

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THE DUMFRIES & GALLOWAY OUTDOOR ACCESS TRUST

Notes to the Accounts for the year ended 31st October 2021

1 Basis of Preparation

The accounts have been prepared on a receipts and payments basis. They consist of a summary of all monies received and paid via the bank and in cash by the charity during the financial period, along with a statement of balances. No adjustments have been made for any income due but not received, or any expenses incurred but not yet paid at the period end.

2 Charitable Activities

	<u>Restricted</u>	<u>Unrestricted</u>	<u>2021</u>	<u>2020</u>
Footpath repairs	9,081	7,633	16,714	258
Postage, stationery & advertising	-	282	282	158
Travel and subsistence costs	-	91	91	2,237
Sundry expenses	-	808	808	515
	<u>9,081</u>	<u>8,814</u>	<u>17,895</u>	<u>3,168</u>

3 Governance Costs

Accountancy, bookkeeping & secretarial fees	-	648	648	761
	<u>-</u>	<u>648</u>	<u>648</u>	<u>761</u>

4 Trustees

No remuneration was paid to any charity trustee or to a person connected with the trustees.

There were no expenses paid to trustees in the year

5 Related Party Transactions

There were no related party transactions during the year.

6 Movement - Bank Funds

	<u>Opening Balance</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfer</u>	<u>Closing Balance</u>
Unrestricted general fund	7,012	4,859	(9,462)	-	2,409
Restricted Beehive Bothy Fund	595	-	-	-	595
Restricted New Galloway Link Path	7,500	1,000	9,081	-	- 581
Restricted Castle Haven Bay Path	7,000	-	-	-	7,000
Restricted Borgue Coast Path	2,500	-	-	-	2,500
	<u>24,607</u>	<u>5,859</u>	<u>(18,543)</u>	<u>-</u>	<u>11,923</u>

The restricted Beehive Bothy Fund was for the purchase of the Beehive Bothy.
 The restricted New Galloway Link Path as agreed with Galloway Glens Partnership.
 The restricted Castle Haven Bay Path funded as part of the Robin Rigg Community Benefit.
 The restricted Borgue Coast Path is a developer contribution to upgrade and maintain this path.