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THE ARRAN TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

Company Registration No. SC392051 (Scotland)

Charity Registration No. SC042312 (Scotland)

Arran Accountancy Limited
Alexanders
Brodick
Isle of Arran
KA27 8AJ

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THE ARRAN TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Kenneth Bone Mr Tom Tracey Mr Robert Waine Ms. Angela Elliot-Walker Mr Christopher Traill Ms Kate Samson Mr Ewan Mckinnon
Secretary	Mr Tom Tracey
Charity number (Scotland)	SC042312
Company number	SC392051
Principal address	Visit Arran Arran Active Brodick Isle of Arran Scotland KA27 8AU
Registered office	Visit Arran Arran Active Brodick Isle of Arran Scotland KA27 8AU
Independent examiner	Arran Accountancy Limited Alexanders Brodick Isle of Arran KA26 8AJ
Bankers	Royal Bank of Scotland Brodick Branch Brodick Isle of Arran KA27 8AP

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FOR THE YEAR ENDED 31 MARCH 2026

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THE ARRAN TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their report and financial statements for the year ended 31 March 2026.

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 memorandum and articles of association, 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 delivery of environmental enhancements and conservation of the Isle of Arran and the promotion of sustainable development practices. Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs. The policies adopted in furtherance of these objects are to protect the environment and fund conservation and green infrastructure and there has been no change in these during the year.

Fundamental to achieving our objectives is engagement with Visitors to Arran to support the environment by voluntarily contributing to Arran Trust.

Arran Events – Arran Rock n Blues Festival

An application was received in Jan 2025 for funding to support this annual event, which would be relocating to Brodick. The Arran Trust awarded £2700 as it was evident local businesses were being used to support the event wherever possible. Arran Events had also collaborated with Brodick Golf Club.

Arran Access Trust – North Goatfell Footpath

This application was received in February 2025, but was carried over for payment in 2025-26. The project involved surfacing of some sections of the paths, installing water control measures such as water bars and cross drains, repairing eroded path sides and cutting back vegetation where necessary. This work prevented deterioration of the main Goatfell access paths, and the creation of a durable walkers path better able to withstand increasing footfall and increasingly severe weather events. It improved access to Goatfell and the mountain heart of Arran. The Trustees awarded £10,000.

Arran Junior Sailing Club

In March 2025, an application was received from AJSC. The purpose of this popular club is for the encouragement of Arran's children to be involved in outdoor education through learning water skills and enjoy Lamlash bay as an eco system. The Trustees awarded £4200 to replace one Laser Pico dinghy.

Arran SWI

A small book called History of the Villages of Arran was compiled by members of the Arran Federation in 1975 for the SWRI Federation's Golden Jubilee. It was revised and extended into a book in 1983 and again in 2002. The final printing was sold-out in 2024. In April 2025, the Arran SWI wanted to revise the book and republish to commemorate the SWRI (now SWI) Federation's Centenary in 2025. The Trustees awarded £2000 towards the printing costs of this popular book which records an important part of the island's culture.

Brodick Bowling Club

A new and vibrant committee reopened Brodick Bowling Green in summer of 2025. With huge local support volunteers were able to reform the club, maintain the green and surrounding grounds and create a social focus within the community. In August, the committee recognized the need for a storage. The Trustees awarded £2000 towards the provision of a storage shed.

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Kilmory Hall

The path between the houses and the hall sits inside a boundary hedge and had become very overgrown. In July 2025, the committee applied for funding to support volunteers who wanted to clear the path to enable children safe access to school. The Trustees awarded £950 towards the cost of equipment to enable this work to be carried out.

Lochranza Community Growers

This application was received in March 2025. After the loss of the Growers polytunnel cover and damage to timber framing in Storm Eowyn, they wished to reconstruct timber, replace the cover and construct additional windbreak. The Trustees were very aware of the respect this group has within the community, and agreed to award £370.66 towards the project.

Isle of Arran Music School

The Isle of Arran Music School Pipe Bands have grown in numbers and success in the last 4 years. In November 2025 they applied for funding towards purchasing additional sets of bagpipes and. Isle of Arran Music School recognise the vital importance of nurturing a constant corps of developing pipers and they actively support young pipers by encouraging them to busk and perform publicly at community events. The Trustees awarded £4000 towards pipes and cases.

Lamlash Primary & Early Years Parent Council

This application in November 2025 was towards waterproof trousers, to encourage and promote outside learning all year round from P1-P7 through opportunities in school playground, exploring wildlife including outside forest and beaches. This will foster environmental awareness and stewardship, leading to a deeper connection with nature and the inspiration of eco-friendly habits. The Trustees were very supportive and awarded £500 requested

Roots of Arran

The Community Woodland was overrun with invasive rhododendrons. Roots of Arran applied in Feb 2026 for funding towards a project which aimed to remove these invasive plants using hand tools, to avoid outcompeting the native trees which are key for the island's biodiversity. The group planned to replace by planting 420 deciduous native trees on site protected with stakes and guards. The Trustees awarded £200.

Arran High School Mountain Bike Club – Dyemill

Arran High School Mountain Bike Club own, manage and maintain Dyemill Bike Park for the benefit of all on Arran. Families are the largest segment of user groups, both locals and visitors. The group are looking at ways to become more sustainable by providing hutting accommodation onsite. The Trustees awarded £1770 towards the cost of RIBA stage 2 feasibility study for budget accommodation for two or three huts following Scotlands hutting principle, as advised by NAC planning, and also to enhance the track offering.

Ongoing Running Costs

There are ongoing monthly management costs for the website, which includes an annual payment for the domain hosting.

There is also a monthly payment made to Just Giving, and one off payments to Keegan & Pennykidd and VisitArran for insurance and administration costs respectively.

Marketing

Advertising space was taken out in the Arran Banner visitor map, and also in their Christmas greeting message. Small adverts were placed in the local paper by way of promotions, supporting local events, eg Arran Show, Whisky Festival, Food Festival, etc

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Maintenance

The Wishing Well required considerable maintenance this year. A roof tile replacement was carried out, making the Wishing Well safer.

Income Notes

1. Friends of Arran Trust are gradual.
2. Sponsorship was received from Arran Sense of Scotland with donations relating to sales of specific products.
3. We received a one-off donation from the Folio Trust in memory of a colleagues father
4. The White Stag Dinner also gave a one-off donation, raised through a raffle at their annual dinner.

The Arran Trust was set up as a sister company to Visit Arran Ltd and is a registered charity. The Arran Trust is a visitor gifting scheme, that supports community groups and businesses to potentially sustain, restore, protect, interpret and conserve the environmental beauty of Arran that so attracts these same visitors. This may be in the form of access, interpretation, education, heritage or perhaps even species reintroduction. The Arran Trust continues to grow and develop, as awareness of the Trust and its aims become more apparent to community groups and visitors alike. Over 60 local businesses support the Trust, by use of collecting cans, sponsored products or nightly donations from visitors.

FINANCIAL REVIEW
The Trustees consider the financial position of the charity to remain strong and plan to increase income and gifting in future years by adding resources to support the expansion of existing programmes and the creation of new programmes.

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 three and six month's expenditure. The Trustees consider 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 Trustees has assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, government and management
The charity is a company limited by guarantee, was incorporated on 24th January 2011 and has no share capital. The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Kenneth Bone
Mr Tom Tracey
Mr Robert Waine
Ms. Angela Elliot-Walker
Mr Christopher Traill
Ms Kate Samson
Mr Ewan Mckinnon

The current trustees are responsible for appointment of additional or replacement trustees. Any proposals or nominations are discussed at the next Board meeting and a majority decision is required.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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The charity is controlled by the Board of Trustees, who make the decisions at the Board meetings. The day to day management is carried out by Sheila Gilmore, Chief Executive of Visit Arran Ltd.

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

DocuSigned by:
tom tracey
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Mr Tom Tracey
Trustee
Dated: 15th October 2026

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THE ARRAN TRUST

INDEPENDANT EXAMINER'S REPORT
TO THE TRUSTEES OF THE ARRAN TRUST

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner
The trustees, who are also the directors of The Arran Trust for the purposes of company law, are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express and audit opinion on the view given by the accounts.

Independent examiner's statement
In the course of my examination, no matter 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 accounts which accord with the accounting records, comply with Regulations 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 accounts to be reached.

Lorna Wyllie .

Lorna Wyllie BA CA
Arran Accountancy Limited
Alexanders
Brodick
Isle of Arran
KA27 8AJ

Date: 15th October 2026

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THE ARRAN TRUST

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted Funds 2026 £	Unrestricted Funds 2025 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	17,014	21,841
Investments	3	686	414
Other trading activities	4	-	300
Total		17,700	22,554
EXPENDITURE ON			
Charitable activities	5	25,560	33,584
Net expenditure for the year/ Net movement in funds		(7,860)	(11,029)
Fund balances at 1 April 2025		18,050	29,079
Fund balances at 31 March 2026		10,190	18,050

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

All income and expenditure dereive from continuing activities.

The statement of financial activies also complies with the requirements for an income and expenditure account under the Companies Act 2006.

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THE ARRAN TRUST

BALANCE SHEET

31ST MARCH 2026

	Notes	2026	2025
		£	£
CURRENT ASSETS			
Cash at bank and in hand		10,190	18,050
NET CURRENT ASSETS		10,190	18,050
TOTAL ASSETS LESS CURRENT LIABILITIES		10,190	18,050
Income funs			
Unrestricted funds		10,190	18,050
		10,190	18,050

The charitable company is entitled from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain and audit of its financial staements for the year in question in accordance with section 476.

The directors acknowledge their responsibilties for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 of the Companies Act 2006 and

(b) for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its incoming resources, including its income and expenditure, for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comly with the requirements of the Companies Act 2006 relating to financial statementS, so far as applicable to the company.

These financial statements have been prepared in accordance with the provision applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 15th October 2026.

DocuSigned by:
tom tracey
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Mr Tom Tracey

Trustee

Company Registratoin No. SC392051

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity Information
The Arran Trust is a private company limited by guarantee incorporated in Scotland. The registered office is Visit Arran, The Pier, Brodick, Isle of Arran, North Ayrshire, KA27 8AU.

1.1 Accounting convention
The financial statements have been prepared in accordance with the charity's memorandum and articles of association, 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)" (as issued in October 2019 for the accounting periods commencing form 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions on the SORP for charities applying FRS 102 Update Bulleting 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are round to the nearest £.

The accounts have been prepared under the historical cost convention. 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.

1.4 Incoming resources
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 donation.

1.5 Resources expended
Expenditure, other than that which is capitalised, is charged to the SOFA on an accruals basis, inclusive of VAT.

Charitable activities comprises all costs and expenses considered to relate to achieving and maintaining the objects of The Arran Trust.

Grant funding is recognised when the award is agreed by the trustees.

Governance costs are those costs incurred to allow The Arran Trust to comply with statutory obligations.

1.6 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.

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	2026	2025
	£	£
2. DONATIONS AND LEGACIES		
Donations and gifts	17,104	21,841
3. INVESTMENTS		
Interest Receivable	686	414

4. OTHER INCOME	Unrestricted funds	Unrestricted funds
Other Income	-	300

5. CHARITABLE ACTIVITIES	Environmental protection or improvement	Environmental protection or improvement
Staff Costs	3,050	2,000
Fundraising costs	258	315
Advertising and Sponsorship	400	4,365
Website Costs	588	478
Insurance	207	201
Accountancy & company fees	480	-
Subscription	367	367
Maintenance	1,139	
Sundry expenses	-	14
	6,489	7,740
Grant funding of activities (see note 6)	19,071	25,844
	25,560	33,584

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6. GRANTS PAYABLE

	2026	2025
	£	£
Grants to institutions:		
Arran Events/ Arran Rock n Blues Festival	2,700	-
Arran Junior Sailing Club	4,200	-
Arran SWI	2,000	-
Brodick Bowling Club	2,000	-
Kilmory Hall	950	-
Lochranza Community Growers	751	-
Isle of Arran Music School	4,000	-
Lamlash Primary & Early Years	500	-
Roots of Arran Community Woodland	200	-
Dyemill Bike Park	1,770	-
Arran Bee Group	-	708
AAT/FLS/Arran Bike Club please	-	10,000
Arran Dogs	-	4,350
Arran Heritage Museum	-	3,000
Corrie Community Garden	-	700
Lamlash Community Hub	-	1,000
Lamlash Moorings Association	-	4,086
Screen Machine	-	1,000
Whiting Bay Bowling Club	-	1,000
	19,071	25,844
Grants to individuals	-	-
	19,071	25,844

7. TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration or reimbursement of travelling expenses during the year.

8. EMPLOYEES

Employment costs	2026	2025
Admininstration Costs	3,050	2,000

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9. Related party transactions

The charity paid Visit Arran Limited £3,050 (2025-£2,000) for administration costs incurred during the year. Visit Arran Limited is related by virtue of one common directorship. There were no amounts outstanding at the period end.