

REGISTERED COMPANY NUMBER: SC196243 (Scotland)
REGISTERED CHARTY NUMBER: SC029027

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 SEPTEMBER 2025
FOR
THE ARRAN ACCESS TRUST

THE ARRAN ACCESS TRUST

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FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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THE ARRAN ACCESS TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) FRS102 'Accounting and Reporting by Charities' (revised in 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number

SC196243 (Scotland)

Registered Charity Number

SC029027

Registered Office

Arran Community & Voluntary Service

Park Terrace

Lamlash

Isle of Arran

KA27 8NB

Trustees

S R Blake

K J Morrison

M Whitmore

Dr K E Sampson

Acting Chairperson

Treasurer

Director

Director

Independent examiner

Arran Accountants

Alexanders

Brodick

Isle of Arran

KA27 8AJ

Bankers

Bank of Scotland

57 Dockhead Street

Saltcoats

KA21 5EY

Solicitors

Messrs J & H Mitchell

51 Atholl Road

Pitlochry

Perthshire

PH16 5BU

THE ARRAN ACCESS TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2025

FINANCIAL REVIEW

Reserves policy

Unrestricted funds: these consist of funds which are available to the charity to use in furtherance of achieving its objectives.

The unrestricted fund balance of £24,443 represents the free reserves of the charity arising from operating results. The trustees would like to apply "best practice" and have free reserves at a level which would cover at least three months operating activity.

Restricted funds are those to which income has been received with the condition that it be reserved for particular purpose. At 30th September 2025, a total of £11,000 has been carried forward as restricted income. This was received from Arran Community Council and Arran Trust towards extensive repairs to the Goatfell footpath.

Principal funding sources

During the year, the charity received donations and subscriptions.

AAT General Work

The volunteer's groups have continued to give considerable support to the Trust with work being completed all over the island.

FUTURE DEVELOPMENTS

The Trust will continue to attempt to resolve any access issues brought to their attention. They will also continue to seek funding to create and maintain paths on the Isle of Arran in conjunction with local landowners and the needs of the general public.

Work will continue on the Coastal Way trails. The Arran Access Trust will continue to work together with other organisation on Arran to achieve good management of the island's footpath network.

Approved by order of the board of trustees on 14th April 2026 and signed on its behalf by:



K J Morrison – Trustee

THE ARRAN ACCESS TRUST
 STATEMENT OF FINANCIAL ACTIVITIES
 FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	5,385	-	5,385	11,215
Raising funds	4	340	-	340	215
Charitable activities	5		11,000	11,000	26,383
TOTAL INCOME		5,725	11,000	16,725	37,813
EXPENDITURE ON:					
Charitable activities	6	4,716	-	4,716	48,982
TOTAL EXPENDITURE		4,716	-	4,716	48,982
NET INCOME/(EXPENDITURE)		1,009	11,000	12,009	(11,169)
Reconciliation of funds:					
TOTAL FUNDS BROUGHT FORWARD		23,434	-	23,434	34,603
FUND TRANSFERS		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		24,443	11,000	35,443	23,434

All the activities of the charity relate to continuing activities.

The notes form part of these financial statements

THE ARRAN ACCESS TRUST
BALANCE SHEET
AS AT 30 SEPTEMBER 2025

	Notes	2025	2024
FIXED ASSETS			
Tangible assets	9	3,165	4,220
CURRENT ASSETS			
Cash at bank in hand		32,853	19,789
Prepayments		25	25
		<u>32,878</u>	<u>19,814</u>
CREDITORS			
Amounts falling due within one year	10	(600)	(600)
		<u>(600)</u>	<u>(600)</u>
NET CURRENT ASSETS		<u>32,278</u>	<u>19,214</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>35,443</u>	<u>23,434</u>
NET ASSETS		<u>35,443</u>	<u>23,434</u>
FUNDS			
Unrestricted funds	12,13	24,443	23,434
Restricted funds		11,000	-
		<u>11,000</u>	<u>-</u>
TOTAL FUNDS		<u>35,443</u>	<u>23,434</u>

The notes form part of these financial statements

THE ARRAN ACCESS TRUST
BALANCE SHEET - CONTINUED
AS AT 30 SEPTEMBER 2024

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies for the year ended 30 September 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 746 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 11th March 2025 and were signed on its behalf by:



Chair

KJ Morrison - Trustee

Company number - SC196243

The notes form part of these financial statements

THE ARRAN ACCESS TRUST
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	2025	2025	2024	2024
Cash flows from operating activities				
Net (expenditure)/income for the period	12,009		(11,169)	
Depreciation charges	1,055		1,407	
Increase/(decrease) in creditors	-		(2,692)	
	<u>-</u>		<u>(2,692)</u>	
Cash provided by operating activities		13,064		(12,454)
Cash flows from investing activities				
(Purchases)/Sales of fixed assets	-		-	
	<u>-</u>		<u>-</u>	
Cash (used in) investing activities		-		-
Increase/(decrease) in cash and cash equivalents in the year		13,064		(12,454)
Cash and cash equivalents at the beginning of the year		19,789		32,243
Total cash and cash equivalents at the end of the year		<u>32,853</u>		<u>19,789</u>
Cash and cash equivalents comprise:				
Cash at bank and in hand		<u>32,853</u>		<u>19,789</u>

**THE ARRAN ACCESS TRUST
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

1. Accounting Policies

Basis of accounting

The financial statements have been prepared on a going concern basis in accordance with applicable accounting standards and under the historical cost convention. The charity is a Public Benefit Entity and a company limited by guarantee, incorporated in Scotland with the registered office as noted on page 1. The financial statements are compliant with the charity's constitution, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the statement of Recommended Practice (SORP) FRS 102 "Accounting and reporting by Charities" (revised 2015), and in accordance with Financial Reporting Standard 102 (FRS 102).

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably. For donations and legacies this is normally upon receipt; for income from raising funds this is normally when the goods have been sold or the services delivered; and for charitable grant income this is recognised in the year in which the charity is entitled to it. The value of services provided by volunteers has not been included.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources. Expenditure on charitable purposes comprises those direct costs incurred by the charity in the fulfilment of its charitable objectives, along with an allocation of overhead support costs required to run the charity. Governance costs are those associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity. As required by Charities SORP (FRS 102) governance costs are included within expenditure on charitable activities.

Tangible fixed assets

Tangible fixed assets are capitalised at cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-25% on a reducing balance basis
Motor Vehicles	-25% on a reducing balance basis
Computer Equipment	-33% on a straight-line basis

Debtors

Prepayments are valued at the amount prepaid net of any trade discounts due.

The notes form part of these financial statements

THE ARRAN ACCESS TRUST
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2025

2. NET INCOME/(EXPENDITURE)

Net income is stated after changing/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	1,055	1,407
Independent examiner's fee	600	600

3. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2025 Total	2024 Total
	£	£	£	£
Donations	4,549	-	4,549	640
Legacies	-	-	-	9,634
Subscriptions	836	-	836	941
	<u>5,385</u>	<u>-</u>	<u>5,385</u>	<u>11,215</u>

2024 donations, legacies and subscriptions were all unrestricted.

4. RAISING FUNDS

	Unrestricted funds	Restricted funds	2025 Total	Restricted 2024 Total
			£	£
Guided walks			-	215
Other income	340		340	-
	<u>340</u>	<u>-</u>	<u>340</u>	<u>215</u>

5. CHARITABLE ACTIVITIES

Grants from

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
North Ayrshire Council			-	2,700
Isle of Arran Community Council		1,000	1,000	-
Arran Trust		10,000	10,000	-
Others		-	-	6,857
NatureScot			-	16,826
	<u>-</u>	<u>11,000</u>	<u>11,000</u>	<u>26,383</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Direct Project Costs	-	-	-	33,583
Wages & Salaries (note 7)	-	-	-	6,422
Support costs (note 8)	4,716	-	4,716	8,977
	<u>4,716</u>	<u>-</u>	<u>4,716</u>	<u>48,982</u>

The notes form part of these financial statements

THE ARRAN ACCESS TRUST
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2025

7. STAFF COSTS AND TRUSTEES' REMUNERATION

	2025	2024
	£	£
Wages and Salaries	-	5,923
Pension costs	-	499
Social Security Costs	-	-
	-	6,422

The average monthly number of employees during the year was as follows:

	2025	2024
Full-time	-	1
Part-time	-	-
	-	1

No employees received emoluments in excess of £60,000.

The Trustees are considered to be key management and are not remunerated.

There was no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor 2024.

8. SUPPORT COSTS	Unrestricted	Restricted	2025 Total	2024 Total
	Funds	Funds		
	£	£	£	£
Postage and stationary	141	-	141	168
Sundries	71	-	71	460
Small Works	2,339	-	2,339	5,507
Insurance	100	-	100	543
Depreciation	1,055	-	1,055	1,407
Governance costs	610	-	610	613
Website and advertising	100	-	100	279
Grants	300	-	300	-
	4,716	-	4,716	8,977
<u>Governance costs comprise</u>				
Accountancy	600	-	600	600
Legal fees	10	-	10	13
	610	-	610	613

The notes form part of these financial statements

THE ARRAN ACCESS TRUST
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2025

11. MOVEMENT IN FUNDS

	At 1 Oct 24	Income	Expenditure	At 30 Sep 25
	£	£	£	£
Unrestricted funds	23,434	5,725	(4,716)	24,443
Restricted funds				
Arran Community Council	-	1,000	-	1,000
Arran Trust		10,000	-	10,000
	<u>23,434</u>	<u>16,725</u>	<u>(4,716)</u>	<u>35,443</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	£			
Fixed Assets	3,165	-	3,165	4,220
Current Assets	21,878	11,000	32,878	19,814
Current liabilities	(600)	-	(600)	(600)
	<u>24,443</u>	<u>11,000</u>	<u>35,443</u>	<u>23,434</u>

All funds were unrestricted in 2024

14. ULTIMATE CONTROLLING PARTY

The charity is constituted by its Memorandum and Articles of Association and is controlled by its appointed trustees.

The notes form part of these financial statements