

Charity registration number SC044137 (Scotland)

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

LEGAL AND ADMINISTRATIVE INFORMATION

Chair	Mr John Thomson
Trustees	Dr Joan Mitchell Mr Andrew Bielinski Mr John Thomson Mr John McKerchar Mr Patrick Wiggins Cllr Alec Clark Cllr Drew Filson Mr Keith Muir Mr Allan Rattray Miss Emily Gibson Mrs Emily White Mr Iain McDonald Dr Jessica Jones Mrs Lynne Burgess Mrs Morag Paterson Ms Kate Musgrave
Charity number (Scotland)	SC044137
Auditor	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 2026

The trustees present their annual 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 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 SCIO's objectives are for the advancement of education, community development, science, environmental protection and improvement, and care for the heritage of the Biosphere area.

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 2023-2033.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Achievements and performance

On behalf of the GSAB Partnership's board of trustees, I present our Annual Report 2025/26 with thanks to the people and communities of the Galloway & Southern Ayrshire UNESCO Biosphere. The UNESCO designation that southwest Scotland has held for almost fourteen years is not a statutory one with legal powers, it comes with no rules or obligations attached and it is sustained entirely through voluntary participation. For many the term 'Biosphere' conjures up the image of an organisation with a narrowly environmental focus, with little regard for the interests of local people. This picture could not be further from the truth: people are as central as nature to the mission of UNESCO Biospheres. Without the participation of our communities and businesses, the Galloway and Southern Ayrshire Biosphere would be a mere label, devoid of meaning or purpose.

We are likewise very grateful to our funding partners, whose support despite the pressures on public finances has made possible another year of changemaking projects for our region. These include South of Scotland Enterprise, Dumfries & Galloway Council, East Ayrshire Council, and South Ayrshire Council, all of whom provided contributions towards core funding for our operations. However, we are not immune to these pressures on public finance and have seen a significant reduction in our core funding from the public agencies, this has resulted in staff vacancies being left unfilled, a move towards more project delivery, and increased need for funding bids to Trusts and foundations. On which note we also thank the Garfield Weston Foundation who awarded the GSAB Partnership a grant this year, and Henkel Foundation, who supplied support-in-kind via their corporate volunteer scheme.

The UNESCO Biosphere is an evolving place. Our designation is not about preservation, rather it invites us to examine how we live – what still works and where the problems lie; what form change should take as well as what deserves protection. It asks us 'do better' for our own benefit, for the planet, and for the generations to come. This is not a small or easy ask but the ceaseless commitment and enthusiasm of local people, and the inspiring variety of collaborative projects we are invited to design and deliver, are testament to the role that the UNESCO Biosphere and its ethos play in catalysing genuinely sustainable development.

As a new Scottish Government takes office we look forward to continuing to build on old and new relationships to consolidate the Biosphere's position as a primary force for good in SW Scotland. The next twelve months will be a critical period for our charity, and will see staff and trustees alike seizing the opportunity to engage with MSPs across the newly elected Parliament. Last year's impassioned debate about a proposed Galloway National Park exposed one point on which all were agreed: that southwest Scotland urgently required more attention and sympathetic investment. A majority of contributors also endorsed the value of the organisations already working here including the Biosphere.

In the meantime, the GSA Biosphere Partnership's trustees, Director and officer team are looking ahead with optimism and energy, and will continue to deliver a world class programme in nature recovery, community development, sustainable enterprise, education, and climate resilience. Participation and inclusive collaboration remains the foundation for everything we do and is the elixir that vitalises the UNESCO Biosphere model of innovation and knowledge-exchange. The GSAB Partnership is an organisation that both leads and facilitates, and the communities, businesses, charities, academic institutions, volunteer groups and others with whom we work are collectively the key to attaining the goals that we agree between us.

John Thomson, Chair, Galloway & Southern Ayrshire Biosphere Partnership

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

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

OPIN: On-Farm Plans Integrated with Nature

The GSA UNESCO Biosphere sits within Scotland's first Natural Capital Innovation Zone (NCIZ) and the GSAB Partnership works with public, private and third sector bodies on initiatives that build on this identity and the unique opportunities it brings.

On-Farm Plans Integrated with Nature (OPIN) was four years in development and builds on a 12-month project, supported by the UNESCO Regional Bureau for Science & Culture in Europe and the Aberdeen Group Charitable Trust, in which Galloway and Southern Ayrshire was one of five sites selected to participate in an international project exploring the implementation of the UN's Sustainable Development Goals. With over 38% of land in the GSA Biosphere being farmed land, and more than 60% of Scotland's dairy herd and 25% of Scotland's beef herd located here, the GSAB Partnership recognised the importance of working with our farming community to support agriculture that can sustainably deliver for the local economy and environment. Our proposal addressed the urgent need to evaluate and protect natural capital on Scotland's farms, to make our food production systems better for biodiversity, more profitable for farmers, and robust in facing climate change and economic system shocks.

Through a partnership with SAC Consulting at SRUC, the GSAB Partnership developed an audit process that captures six 'pillars' of natural capital including biodiversity, carbon, soil health, greenhouse gas emissions, water efficiency and cultural landscape value. Led by a newly recruited Natural Capital Officer, this methodology is now integrated into OPIN, a five year initiative funded by the Borderlands Inclusive Growth Deal and delivered in partnership with Dumfries & Galloway Council. The audit process is closely aligned to agricultural policy reform in Scotland and will be used through the delivery of OPIN to identify and measure opportunities for enhancement of natural capital, through a programme of bespoke interventions identified in partnership with individual farmers.

Interest in the project is already exceeding our expectations with the first round of applications this winter attracting over 20 farms who submitted expressions of interest for the first 4 places. OPIN's audit protocol will capture a holistic view of each farm from an ecosystem services perspective and an operational angle, in a way that is repeatable year-on-year and which can identify trends and warning signs over time. It is further complemented by our wider offer for the farming community, which includes the Biosphere Certification Mark scheme (recognising sustainability in business), and our flagship annual event 'Farming for the Future', South Scotland's only peer-learning conference based on regenerative and nature-friendly farming.

In 2026/27 we will be conducting our first audits including in-field training and biodiversity assessments on farms, and working with our local farmers to identifying the first natural capital interventions. The best parts of OPIN are still to come, and most excitingly, it has clear potential to be expanded in both the UNESCO region and across Scotland more widely.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

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

Biosphere Experiences: A Winning Model for Nature Tourism

Sustainable destination marketing generates some of the GSAB Partnership's most rewarding collaborations, from working with rural communities in sharing their cherished places to coordinating with the national network promoting Scotland's UNESCO Trail.

This reporting year saw the addition of two new routes to our popular series of Low Carbon Days Out, itineraries for exploring by bus, bike and rail, and incorporating some of the UNESCO Biosphere's long distance walking trails. The new routes explore The Stewartry, and Carrick & Alloway, taking in landmark attractions such as Cairnsmore of Fleet National Nature Reserve and the birthplace of Robert Burns. Low Carbon Days Out are hosted by visitor centres and community hubs, and we are proud to supply Biosphere businesses so they can share these adventures with customers and guests.

Our programme for nature-friendly leisure and tourism includes the Sustainable Event Charter, awarded this year to festivals and fairs ranging from the Spring Fling open studios event to The Gralloch, Scotland's premier gravel biking competition. Also this year we welcomed new members to our network of Biosphere Guides, local people accredited through our four-day training course. We had the special pleasure of connecting Biosphere Guides with journalist and influencer trips organised by our partners VisitScotland and the South of Scotland Destination Alliance. These multi-way promotions put sole traders, start-ups and micro-businesses on the map, generating year-round spend in the region and introducing new audiences to the GSA UNESCO Biosphere's unique sense of place.

We are emphatic in our 'not just for tourists' approach: there are huge opportunities for local people to explore the Biosphere more fully and more meaningfully, stepping a fraction further than usual for social connections and green health, and staying closer to home for short breaks. We communicate this through hosting an expansive and dynamic 'Explore the Biosphere' page on gsabiosphere.org.uk, and analytics show this is invariably among our website's top 3 most visited pages each quarter.

In 2025 we were shortlisted for the RSPB Nature of Scotland Awards in the Nature Tourism category, and it was our great privilege to win at the national final in Edinburgh. These prestigious awards recognise innovation and imagination. Our nomination described Biosphere Experiences as 'nature-friendly adventures for all', words which illustrate the scope of sustainable tourism in the GSA UNESCO Biosphere: our Visitor Charter; the small-group experiences created for travel trade; the free resources for Self-Guided Discoveries; and everything else mentioned above.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2026*

Proud Supporters and the Biosphere Certification Mark: Good for Business

This has been a challenging year for our business development programme as we adjusted to reduced staffing. Human resources notwithstanding, we reached two significant landmarks in 2025/26: passing 400 business Proud Supporters, and over 60 Biosphere Certification Mark awardees.

The Proud Supporter Charter is a commitment to sustainability and applicant businesses submit a statement describing how their operational principles align with the six Charter elements. This is always an inspiring read, and we share excerpts from each submission on our social media platforms to demonstrate the immense variety of green stories being written locally and far beyond. Among our new Proud Supporter businesses this reporting year are pubs and artists' organisations; a cat café and a funeral celebrant; a seller of luxury blankets, a beekeeper, and an activity provider centred on a treetop obstacle course.

The Biosphere Certification Mark remains entirely free to applicants and continues to showcase and support sustainable businesses located within the UNESCO Biosphere, those who go above and beyond for nature and community. In 2025/26 we have accredited newcomers to the scheme and re-awarded the Certification Mark to businesses reaching their 3-year renewal dates. It is no small undertaking for SMEs to apply for the scheme, which entails in-person meetings and a robust assessment tied to the UN's Sustainable Development Goals, conducted by an expert panel. To complete this process, and to find good value over years of connection with the UNESCO Biosphere brand, speaks to a purposeful quality scheme distinct from the many remotely managed accreditations available elsewhere at significant cost.

We interrogate the Certification Mark on an ongoing basis, to ensure this value is optimised. This year we conducted a Biosphere Business Survey online and invited business owners to an evaluation meeting so we could hear their thoughts on the Certification Mark scheme. Feedback gathered via both elements of this review highlighted the "relevance" and "importance" of the GSAB Partnership's business workshops, which include Carbon Literacy and Business for Biodiversity, and the sustainability support offered to local independent enterprises. We look forward to implementing the ideas that came out of this and enhancing our package of business support even further in the months ahead.

Hosting learning and networking events for businesses is one way we ensure the Biosphere Certification Mark keeps working for local enterprise. Two dates this year were noteworthy: our gathering at Girvan Community Garden, and our tour of Land Energy's biomass fuel manufacturing plant. Both brought multi-faceted conversations about the current obstacles and opportunities across SW Scotland's enterprise landscape. What does it take to create a restaurant menu using locally-sourced, seasonal food? How do you make a family-friendly glamping site while simultaneously rewetting and rewilding your land? Perhaps most crucially: will customers pay for sustainability? Even when answers are not obvious, we will continue to provide vital space for these discussions, and to support the actions and innovations that ensue.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2026*

The Sundew Badge: Young Adventurers, Global Citizens

Our second achievement badge developed for young people – following the Biosphere Badge for Scouts & Girl Guides – was created in partnership with Dolphin House Outdoor Education Centre, South Ayrshire Council and the Maidsafe Foundation. It is named for the small yet resilient sundew, a carnivorous plant which grows in the precious wetlands at the heart of the GSA UNESCO Biosphere and which appears on our logo.

The Sundew Badge uses the UNESCO region as a great green learning space and aims to recognise young people's achievements in nature-based learning and activities. Youth work leaders and educators are provided with the Sundew Badge Activity Booklet, and Biosphere Officers join each group to deliver an introductory session that gets the programme underway. Activities combine indoor and outdoor learning and can be tailored to participants' age range and locality; all are designed to be immersive and hands-on, encompassing history, art, storytelling, science and exploration.

The Sundew Badge incorporates STEM and Scotland's Curriculum for Excellence. Participants are also invited to make an Environmental Pledge to help nature and climate, encouraging the understanding that every person has a part to play and that all our small steps make a big difference in protecting wildlife and achieving Net Zero.

Dolphin House recently opened a new outdoor classroom on the stunning Culzean Estate, a National Trust for Scotland property on the South Ayrshire coast, and we were incredibly proud to be one of the first through the door for the official launch of Sundew Badge. In July we delivered Sundew Badge activities at the first ever 'Biosphere Day' in Ochiltree, East Ayrshire, a designated Biosphere Community. Also, this year we were delighted to be awarded funding from the 9CC Group to support Ranger-led Sundew Badge sessions in East Ayrshire, allowing us to reach young people living in some of most deprived areas in Scotland (SIMD).

In total in the GSA UNESCO Biosphere, more than 200 young people aged between 7 – 16 years achieved the Sundew Badge in 2025/26. Like everything in the GSAB Partnership's Community & Education programme, Sundew Badge activities are available at zero cost to providers and participants; we supply Activity Booklets in hardcopy with a digital alternative free to download from our website. We are especially proud that this achievement badge has been seen beyond Galloway and Southern Ayrshire, with enquiries coming from organisations elsewhere in the UK seeking a practical, impactful resource that can expand environmental education in new and inspiring ways.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Red Squirrel Recovery Network: Cross-border Collaboration

Within two years of southwest Scotland receiving its UNESCO Biosphere designation in 2012 our list of High Focus Species & Habitats was drawn up through an open consultation process that identified flora and fauna most at risk and in need of conservation support. Among these is the red squirrel, an iconic UK species whose numbers have plummeted by more than 90% over the last century due to habitat loss, human activity, and competition from non-native greys.

South of Scotland and the north of England represent some of the last strongholds for red squirrels in the UK, and in 2025 £4.86 million from the National Lottery Heritage Fund was awarded to a collective of these regions' agencies and charities to establish the Red Squirrel Recovery Network (RSRN). The GSAB Partnership is leading this initiative in southwest Scotland and last autumn took part in launching the network's Don't Be Shy publicity campaign. Over the next five years we and our RSRN partners will be working to develop public awareness through an education and volunteer programme, recruiting local people for squirrel monitoring. Harnessing the power of citizen science will enable us to target on-the-ground interventions that will reduce harm to reds and boost their numbers in the long term.

The GSA UNESCO Biosphere is an especially promising place; there are known to be unrecorded populations in East and South Ayrshire, hopefully more than we even expect. With this in mind, the GSAB Partnership's Nature Recovery team designed a schedule of workshops and outdoor learning events to get people excited and inspired, not just about red squirrels but about native species and habitats more generally. From woodland wanders to after dark biofluorescence walks, our Don't Be Shy calendar was fully booked right through autumn and winter (all events are free and open to all, and held across as wide a geographical range as possible to maximise accessibility).

This first round of engagement concluded in March 2026 with Ayrshire Voices for Nature, a World Café event which saw members of the public, representatives of agencies, organisations and community groups come together around the theme of 'Communities and Conservation': the state and fate of nature in our UNESCO Biosphere. Proceedings were captured by a graphic artist and reported in regional press as the first-of-its-kind gathering for the area exploring some of the most urgent issues facing us today. Especially highlighted by event attendees were the essential elements of education and access to wild green spaces, to maintain and bolster people's connection to nature; this alongside critical policy change and clear, practical support that empowers community groups to action grassroots conservation. This is everything that the UNESCO Biosphere supports, and that the GSAB Partnership is positioned to deliver.

As we move into the spring and summer months our Nature Recovery team will be hosting more RSRN events across East and South Ayrshire within the UNESCO Biosphere, including training days to establish a network of volunteers for squirrel data recording. We continue to collaborate with our partners, who include the northern England Wildlife Trusts, Bright Green Nature, the UK Squirrel Accord, Restoring Upland Nature, and the UK Animal & Plant Health Agency. RSRN's pioneering approach – removing borders, silos, and the sense that conservation is only done by science-trained professionals – has the power to transform the stewardship of our most ancient and precious green spaces, and to help secure a better future for our beloved red squirrels.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

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

SCAMP: Sustainable Development, Community-Led

The Solway coast includes some of the UNESCO Biosphere's most unique environments and historic sites. Wigtown Bay is the UK's largest Local Nature Reserve. The saltmarsh (known locally as 'merse') and mudflats are internationally important for the tens of thousands of wetland birds that overwinter there, including huge flocks of migratory geese. Less visible but equally important, lying just below the waterline, are remanent seagrass meadows that can sequester carbon faster than a tropical rain forest. Not far inshore are the prehistoric sites of Cairnholly, the legendary burial place of kings, and Drumtroddan, where standing stones align with sun and moonrise on the solstices. St Ninian landed at Whithorn in the 4th century AD, and the Allied air fleet at Kirkcolum in World War II.

The Solway Coast & Marine Project (SCAMP) Landscape Connections is an ambitious Heritage Lottery-funded partnership project which will explore this immense natural and cultural heritage. Together, our goal is to help the Solway's communities and businesses find new opportunities for sustainable development. Initiatives will be locally-led, focused on boosting the local economy and making our coastal villages and towns better places to live, learn and work.

This year saw the commencement of SCAMP's development phase and the GSAB Partnership has three workstreams in this: Community-led Tourism; the Blue Biosphere education programme; and SolWays, an initiative to provide business development support for young entrepreneurs. Through 2025/26 the Biosphere's Community & Education team prioritised public engagement. We held pop-up information days, attended community council meetings, visited schools, and set up our stand at local fairs and events. We contacted hundreds of businesses, organisations, charities, and volunteer groups. We have been learning from established projects, gathering best practice and inspiration, and most importantly we have been finding out what communities want and need, so that our three initiatives within SCAMP will bring the widest array of benefits.

We are delighted that some of the first people to experience SCAMP Landscape Connections have been pupils in Biosphere schools. Over 220 children have already taken part in Blue Biosphere workshops in primary schools along the Solway coast. Delivered by Biosphere Officers, these sessions use our toolkit for marine and sustainability education, and take classes into our great outdoors for seashore safaris: looking, watching, listening, drawing, collecting, talking, playing – and learning all the time.

SCAMP embodies the UNESCO Biosphere commitment to sustainable development and the vision of the GSAB Partnership: to demonstrate our passion for living in a way that benefits people and nature. It is an ambitious project that takes a holistic approach to people and place; past, present and future. Over the next twelve months we will see the first community-led tourism initiatives taking shape, and the first young entrepreneurs matched with mentors in the local enterprise community. Blue Biosphere will continue to shape young people's love for and pride in the places where they live.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

D&G Climate Hub: Creating Climate-Ready Communities

In 2023 the GSAB Partnership was selected to host Dumfries & Galloway's regional Climate Action Hub, part of a national network launched by Scottish Government as part of its Net Zero Scotland campaign. Each regional hub has a directive to support and resource community-led action, with a goal of responding to climate change impacts specific to each locality in ways which channel local knowledge and the experience of existing groups. The Hub builds on the GSAB Partnership's longstanding experience of supporting sustainable community development and in the last two years has become one of our flagship initiatives.

In 2025/26 DGCH distributed its third annual round of seed funding to local community groups and climate projects, which have ranged from repair-reuse-recycle schemes to low carbon travel initiatives and the creation of community food gardens. To date, the Hub has supported nearly 80 local projects through seed funding, and promoted close to 380 climate action engagement events. It has seen over 5,300 adults and more than 1,000 children take part in climate action across Dumfries & Galloway, and allowed 83 local people – from secondary school students to retirees – to complete Carbon Literacy training certified by the global Carbon Literacy Project. The impacts of the D&G Climate Hub are visible in homes, at places of work, in conversation, and in the communications from groups that continue to approach our team with new climate action ideas.

Over its lifetime the D&G Climate Hub has benefited from a diverse delivery team comprising Climate Officers and talented freelancers, and one of its most significant partnership projects in 2025/26 was the launch of a new Nature Recovery Network focusing on small scale owners of private land. Since its first online meeting in January this year, the network has already grown to over fifty members located across the entire UNESCO Biosphere. Members are holding workshop webinars, running site visits for shared learning, facilitating volunteer days and equipment exchanges, and exploring grant funding as a collective that would not be accessible to members as individual landowners. The Nature Recovery Network recognises land and biodiversity as one of our strongest defences against climate change and is a shining example of what collaboration can achieve.

Following another fantastic year we are delighted to have been awarded further Scottish Government funding for the D&G Climate Hub to continue its vital work in 2026/27. The next twelve months will see an exciting new model for the hub in which four local constituted groups will be supported to become 'Climate Ready Communities'. This will expand the reach of existing climate champions, bring new training and skills development opportunities in our region, and help bring even more aspirational projects to fruition. Ultimately, it will achieve even more secure climate resilience in Dumfries & Galloway.

Building on the work of the D&G Climate Hub, the GSAB Partnership was approached by Scottish Government to explore options for a regional adaptation partnership covering Dumfries & Galloway. Working with Dumfries & Galloway Council and the Solway Firth Partnership, and supported by CAG Consultants, a regional climate risk assessment was developed and agencies across the region engaged to explore their climate adaptation plans and potential opportunities to work together, in ways that will support a just transition to a Climate Ready Dumfries & Galloway. Phase 2 will begin in 2026/27; as well as an expansion of the partnership, this phase will see a community roadshow gathering lived experiences of climate change: information from local people that will provide important additionality to the climate risk assessment.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

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

Save Our Swifts: Campaigning by People, for Nature

During 2025/26 we ran a local Save Our Swifts campaign. Swifts are a Red List Species (of highest conservation concern) in the UK, their numbers having dropped drastically due to habitat loss and a reduction in the number of flying insects on which they depend for food.

The loss of our swifts is emblematic of the twin crises of our warming climate and widespread extinctions in wildlife and habitats. It reflects the loss of historic buildings in our rural landscapes. It touches our ancestral memories of the changing seasons, our stories, our folklore, our connections to the moving year.

In this reporting year the GSAB Partnership joined the nationwide Save Our Swifts campaign. Led by our Nature Recovery team and officers from the D&G Climate Hub, we forged a groundbreaking collaboration with the Scottish Prison Service, bringing in local environmental and community groups. Prisoners at HMP Dumfries built swift boxes in their workshop, to be installed across the UNESCO Biosphere at sites where swifts are known to nest. Residents in Biosphere Communities were trained on species identification (swifts are fast, look a lot like swallows and house martins, and spend more than 99% of their time on the wing), as well as the use of swift callers and the Swift Mapper app. We advertised for homes and public buildings on which swift boxes could be installed, and for volunteers to help this Biosphere-wide installation project to take place. We ran 'meet the swifts' walks in Ayrshire and Galloway to raise awareness of the plight of these birds and get more people involved. We also supported the establishment of a new D&G Swift Network, which twelve months on is expanding its reach into East and South Ayrshire.

The Save Our Swifts campaign in the Galloway & Southern Ayrshire UNESCO Biosphere reached BBC News with a feature on the Biosphere Community of Moniaive, where swift boxes have been installed on the historic Craigdarroch Arms Hotel. The campaign and ensuing publicity have inspired a whole new cohort of 'swift watchers' of all ages. Requests for swift boxes made by prison inmates who want to give back to nature and society are still coming in week by week, as are emails from local people making us aware of swift colonies in their area.

Swift conservation in our UNESCO Biosphere has been energised by new legislation announced in 2025 that compels developers to include swift bricks in new buildings. Scotland is the first UK country to put swift bricks into law and these will be a lifeline for the species. Swifts are migratory birds, arriving in spring and departing in autumn for their wintering grounds in Africa, but our work on this campaign continues all year round: planning, engaging, creating. It embodies the vital interplay between local action and national policy, and what partnership working can achieve.

Financial review

The charity operated at a surplus for the year of £17,351 (2025: £88,735). Included within this figure is £130,777 (2025: £87,873) on unrestricted funds. The total funds at the end of the year were £462,904 (2025: £445,553).

The Biosphere Partnership seeks to retain a minimum of three months operating costs, funds for redundancy liabilities, and contractual financial commitments in reserves. The retention of reserves also ensures that the charity has sufficient funds to cover fluctuations in cashflow, for example, when grant funding is paid in arrears. In addition, it ensures that if a major funding relationship were to come to an end, the Biosphere Partnership would have a window of time in which to seek alternative funding.

In March 2026 the reserves required, in line with the Reserves Policy, were £181k which included £16k of contractual financial commitments. This reserves requirement has been fully recognised as designated funds.

The reserves are reviewed regularly by the Audit Risk and Governance Committee and reported on to the Biosphere Partnership Board.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

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

Plans for future periods

As we enter 2026/27 we continue to seek greater funding security to enable us to retain a small skilled team who have the knowledge and the networks to develop and deliver an exciting array of projects including;

An initiative being developed in partnership with SEPA, D&G Council and other local partners to use nature-based solution to address water quality issues associated with old lead mining works high in the Lowther hills.

The continued development of Climate Ready Dumfries and Galloway designed to align climate adaptation priorities with multiple public, third and private sector bodies across the region.

The continued exploration of nature-based solutions to create a more climate resilient landscapes focussed on the core areas of the Biosphere devastated by wildfire in May 2025 around the Merrick Kells & Silver Flowe protected areas.

Structure, governance and management

A revised and updated Constitution for the Biosphere Partnership SCIO was approved in August 2022. This saw the Biosphere become a single tier SCIO with all members offered the opportunity to apply to become Trustees. Two organisations, NatureScot and Scottish Forestry declined but were willing to still partake as Officers in attendance.

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

Dr Joan Mitchell

Mr Andrew Bielinski

Mr John Thomson

Mr John McKerchar

Mr Patrick Wiggins

Cllr Alec Clark

Cllr Drew Filson

Mr Chris Saunders

(Resigned 17 December 2025)

Mr Keith Muir

Mr Allan Rattray

Miss Emily Gibson

Mrs Emily White

Mr Iain McDonald

Dr Jessica Jones

Mrs Lynne Burgess

Mrs Morag Paterson

Ms Wendy White-Finnigan

(Resigned 20 June 2026)

Ms Kate Musgrave

Cllr Ian Blake

(Resigned 3 September 2025)

Recruitment and appointment of trustees

Trustees are appointed by a simple majority voting at partnership board meetings. Trustees may be removed by a simple majority voting at a meeting of the board.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2026*

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

John Thomson

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Mr John Thomson

Trustee

Date: 30 July 2026

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2026

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 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 AUDITOR'S REPORT

TO THE TRUSTEES OF GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

Opinion

We have audited the financial statements of Galloway and Southern Ayrshire UNESCO Biosphere (the 'charity') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2026 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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 amended) 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.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

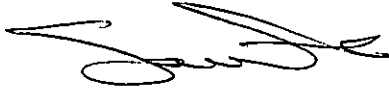
Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE



For and on behalf of Saint & Co, Statutory Auditor

Chartered Accountants

26 High Street

Annan

Dumfries & Galloway

DG12 6AJ

Date: 21/8/26

Saint & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

		Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
	Notes								
Income and endowments from:									
Donations and legacies	3	118,132	-	549,936	668,068	2,158	-	798,416	800,574
Charitable activities	4	14,789	-	-	14,789	1,695	-	-	1,695
Investments	5	1,390	-	-	1,390	1,831	-	-	1,831
Other income	6	-	-	-	-	82,858	-	-	82,858
Total income		134,311	-	549,936	684,247	88,542	-	798,416	886,958
Expenditure on:									
Raising funds	7	-	-	20,858	20,858	-	-	18,642	18,642
Charitable activities	8	3,534	-	642,504	646,038	669	-	778,912	779,581
Total expenditure		3,534	-	663,362	666,896	669	-	797,554	798,223
Net income/(expenditure)		130,777	-	(113,426)	17,351	87,873	-	862	88,735
Transfers between funds		(211,598)	141,488	70,110	-	39,299	-	(39,299)	-
Net movement in funds	10	(80,821)	141,488	(43,316)	17,351	127,172	-	(38,437)	88,735
Reconciliation of funds:									
Fund balances at 1 April 2025		326,496	40,000	79,057	445,553	199,324	40,000	117,494	356,818
Fund balances at 31 March 2026		245,675	181,488	35,741	462,904	326,496	40,000	79,057	445,553

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

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 2026

		2026		2025	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14		986		1,232
Current assets					
Debtors	15	47,758		2,124	
Investments	16	15,000		15,000	
Cash at bank and in hand		420,258		441,027	
		483,016		458,151	
Creditors: amounts falling due within one year	17	(21,098)		(13,830)	
Net current assets			461,918		444,321
Total assets less current liabilities			462,904		445,553
The funds of the charity					
Restricted income funds	20	35,741		79,057	
Unrestricted funds - general	21	245,675		326,496	
Unrestricted funds - designated	19	181,488		40,000	
		462,904		445,553	

The financial statements were approved by the trustees on 30 July 2026

Andrew Bielinski

John Thomson

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.....

Mr Andrew Bielinski

Mr John Thomson

Trustee

Trustee

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	25		(22,159)		133,683
Investing activities					
Investment income received		1,390		1,831	
Net cash generated from investing activities			1,390		1,831
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(20,769)		135,514
Cash and cash equivalents at beginning of year			441,027		305,513
Cash and cash equivalents at end of year			420,258		441,027

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

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

1.1 Basis of preparation

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 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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors 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.

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.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

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
---------------------	----------------------

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.

Galloway and Southern Ayrshire UNESCO Biosphere establishes £5,000 as the threshold amount for individual items for minimum capitalisation. Any items costing below this amount will be expensed the year they are bought.

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 2026

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.

1.12 Consolidation

The entity has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the entity and its subsidiary undertakings comprise a small group.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

3 Donations and legacies

	Unrestricted funds general 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	90	-	90	600	-	600
Grants received	118,042	549,936	667,978	-	798,416	798,416
Consultancy and training fees	-	-	-	1,105	-	1,105
Donated goods and services	-	-	-	453	-	453
	<u>118,132</u>	<u>549,936</u>	<u>668,068</u>	<u>2,158</u>	<u>798,416</u>	<u>800,574</u>

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

3 Donations and legacies

(Continued)

	Unrestricted funds general 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £
Grants receivable						
Dumfries & Galloway Council (Core)	-	30,000	30,000	-	30,000	30,000
East Ayrshire Council (Core)	-	25,000	25,000	-	25,000	25,000
South Ayrshire Council (Core)	-	25,000	25,000	-	43,694	43,694
Northumberland Wildlife Trust	10,200	1,582	11,782	-	-	-
Scottish Forestry	9,524	476	10,000	-	10,000	10,000
South of Scotland Enterprise (Core)	-	200,000	200,000	-	492,970	492,970
Dumfries & Galloway Council (OPIN)	11,900	28,050	39,950	-	-	-
Dumfries & Galloway Council (SCAMP)	13,233	460	13,693	-	-	-
Garfield Weston Foundation	30,000	-	30,000	-	-	-
Scottish Government	43,185	215,128	258,313	-	173,140	173,140
UNESCO	-	-	-	-	22,612	22,612
2050 Climate Group	-	-	-	-	1,000	1,000
Land Energy	-	5,000	5,000	-	-	-
South Ayrshire Council (Ayrshire Trees)	-	5,000	5,000	-	-	-
The 9CCs Group	-	4,240	4,240	-	-	-
The Woodland Trust	-	10,000	10,000	-	-	-
	118,042	549,936	667,978	-	798,416	798,416

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Charitable income		
Consultancy and training fees	1,229	-
Management Fees	6,667	-
Members Visits	3,233	-
Sale of goods		
Branded goods	60	120
Management Fees	3,600	1,575
	<u>14,789</u>	<u>1,695</u>

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	<u>1,390</u>	<u>1,831</u>

6 Other income

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Management fees invoiced	<u>-</u>	<u>82,858</u>

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

7 Expenditure on raising funds

	Restricted funds 2026 £	Restricted funds 2025 £
Fundraising and publicity		
Advertising	16,858	18,642
Fundraising consultant	4,000	-
	<u>20,858</u>	<u>18,642</u>

8 Expenditure on charitable activities

	Charitable activities 2026 £	Charitable activities 2025 £
Direct costs		
Staff costs	331,814	393,305
Coalfield Communities	-	5,000
GSAB Management Fees	-	63,273
IT Costs	3,782	5,394
Project Seed Funding	52,024	71,154
Members visits	3,233	-
Travel	14,743	23,969
Staff Training	2,260	3,408
Product Development	-	9,758
Events	13,278	22,288
Memberships and subscriptions	1,103	805
Consultancy and office refurb	97,947	25,473
	<u>520,184</u>	<u>623,827</u>
Share of support and governance costs (see note 9)		
Support	106,322	131,857
Governance	19,532	23,897
	<u>646,038</u>	<u>779,581</u>
Analysis by fund		
Unrestricted funds - general	3,534	669
Restricted funds	642,504	778,912
	<u>646,038</u>	<u>779,581</u>

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

9 Support costs allocated to activities

	2026 £	2025 £
Staff costs	82,395	99,081
Depreciation	246	308
Rental	9,144	15,195
Telephone & Website	9,136	9,556
Postage & Stationery	1,188	2,367
Bank Charges	294	345
Office costs	1,582	3,185
Utilities	2,336	1,820
Governance costs	19,533	23,897
	<u>125,854</u>	<u>155,754</u>
Analysed between:		
Charitable activities	<u>125,854</u>	<u>155,754</u>

10 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	4,200	4,158
- for other financial services	1,740	2,580
Depreciation of owned tangible fixed assets	246	308
	<u></u>	<u></u>

11 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.

12 Employees

The average monthly number of employees during the year was:

2026 Number	2025 Number
11	15
<u></u>	<u></u>

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

12	Employees	(Continued)	
	Employment costs	2026 £	2025 £
	Wages and salaries	352,335	423,649
	Social security costs	33,875	34,883
	Other pension costs	27,999	33,854
		<u>414,209</u>	<u>492,386</u>
		<u><u>414,209</u></u>	<u><u>492,386</u></u>
	There were no employees whose annual remuneration was more than £60,000.		
13	Taxation		
	The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.		
14	Tangible fixed assets		
		Plant and equipment £	
	Cost		
	At 1 April 2025	15,612	
		<u>15,612</u>	
	At 31 March 2026	15,612	
		<u>15,612</u>	
	Depreciation and impairment		
	At 1 April 2025	14,380	
	Depreciation charged in the year	246	
		<u>14,626</u>	
	At 31 March 2026	14,626	
		<u>14,626</u>	
	Carrying amount		
	At 31 March 2026	986	
		<u>986</u>	
	At 31 March 2025	1,232	
		<u><u>1,232</u></u>	
15	Debtors		
		2026 £	2025 £
	Amounts falling due within one year:		
	Trade debtors	25,056	-
	Prepayments and accrued income	22,702	2,124
		<u>47,758</u>	<u>2,124</u>
		<u><u>47,758</u></u>	<u><u>2,124</u></u>

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

16 Current asset investments

	Notes	2026 £	2025 £
Loans to subsidiaries	24	15,000	15,000

17 Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	2,050	321
Other creditors	12,673	6,855
Accruals and deferred income	6,375	6,654
	21,098	13,830

18 Retirement benefit schemes

	2026 £	2025 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	27,999	33,854

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities. The Board have agreed to designate this sum to cover the organisation's running costs for a set period.

	At 1 April 2025 £	Transfers £	At 31 March 2026 £
	40,000	141,488	181,488
Previous year:	At 1 April 2024 £	Transfers £	At 31 March 2025 £
	40,000	-	40,000

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

20 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:

	Balance at 1 April 2024	Movement in funds			Balance at 1 April 2025	Movement in funds			Transfers	Balance at 31 March 2026
	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	£	£	£
SCAMP	-	-	-	-	-	460	(460)	-	-	-
OPIN	-	-	-	-	-	28,050	(28,050)	-	-	-
Core Business Plan Delivery	51,651	492,970	(494,840)	-	49,781	280,000	(399,891)	70,110	-	-
RSRN	-	-	-	-	-	1,582	(1,582)	-	-	-
Sundew Badge	-	-	-	-	-	4,240	(4,240)	-	-	-
South Ayrshire Council - Tree Planting	22,527	-	(8,251)	-	-	-	-	-	-	-
Scottish Community Alliance	(3)	-	3	-	-	-	-	-	-	-
Scottish Forestry	10,000	10,000	(10,000)	-	-	-	-	-	-	-
Other	39,299	-	-	(39,299)	-	-	-	-	-	-
Climate Action Hub and RAP	-	173,140	(173,140)	-	-	215,128	(215,128)	-	-	-
East Ayrshire Council- CCLP	(6,720)	13,694	(6,974)	-	-	-	-	-	-	-
UNESCO	1,740	22,612	(24,352)	-	-	-	-	-	-	-
2050 Climate Group	(1,000)	1,000	-	-	-	-	-	-	-	-
Ayrshire Tree Planting	-	5,000	-	-	29,276	20,476	(14,011)	-	35,741	-
Dumfries & Galloway Council - Core Funding	-	30,000	(30,000)	-	-	-	-	-	-	-
South Ayrshire Council - Core	-	25,000	(25,000)	-	-	-	-	-	-	-
East Ayrshire Council - core	-	25,000	(25,000)	-	-	-	-	-	-	-
	117,494	798,416	(797,554)	(39,299)	79,057	549,936	(663,362)	70,110	35,741	

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

20	Restricted funds	(Continued)
	Core Business Plan - This fund is used to support delivery of the core business plan of the organisation, with funding provided by Local Authorities and South of Scotland Enterprise	
	Ayrshire Tree Planting - This fund is for the delivery of small scale tree planting initiatives in Ayrshire, with funding provided by South Ayrshire Council, Scottish Forestry, The Woodland Trust and Land Energy	
	Climate Action Hub - This fund is for the delivery of the Dumfries and Galloway Climate Action Hub and the development of the Regional Adaptation Plan funded by Scottish Government	
	SCAMP - This fund is for the delivery of the Solway Coast and Marine Project (SCAMP), a series of interrelated projects over a two year development phase funded by National Heritage Lottery Fund, with Dumfries and Galloway Council acting as the accountable body	
	OPIN - This fund is for the delivery of the On-farm Plans Integrated with Nature (OPIN) project, a five year project to embed agricultural resilience for a productive future. Working with Dumfries and Galloway Council, with funding from the Borderlands Inclusive Growth Deal	
	RSRN - This fund is for the delivery of the Red Squirrel Recovery Network project, a five year project funded by the National Heritage Lottery Fund, with Northumberland Wildlife Trust acting as the accountable body	
	Sundew Badge - This fund is for the delivery in schools of the Sundew Badge activity funded by The 9CC Group	

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
General funds	326,496	134,311	(3,534)	(211,598)	245,675
	=====	=====	=====	=====	=====
Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	199,324	88,542	(669)	39,299	326,496
	=====	=====	=====	=====	=====

22 Analysis of net assets between funds

	Unrestricted funds general 2026	Unrestricted funds designated 2026	Restricted funds 2026	Total 2026
	£	£	£	£
Fund balances at 31 March 2026 are represented by:				
Tangible assets	986	-	-	986
Current assets/(liabilities)	244,689	181,488	35,741	461,918
	=====	=====	=====	=====
	245,675	181,488	35,741	462,904
	=====	=====	=====	=====
	Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025
	£	£	£	£
Fund balances at 31 March 2025 are represented by:				
Tangible assets	1,232	-	-	1,232
Current assets/(liabilities)	325,264	40,000	79,057	444,321
	=====	=====	=====	=====
	326,496	40,000	79,057	445,553
	=====	=====	=====	=====

23 Related party transactions

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

23 Related party transactions

(Continued)

During the period there was still an outstanding loan of £15,000 to Biosphere Enterprises Ltd (subsidiary - private company limited by guarantee without share capital). The loan is interest free and was outstanding in full at the year-end.

Kate Musgrave (Trustee) is an employee of South of Scotland Enterprise, grants totalling £200,000 were received by the organisation from South of Scotland Enterprise during the year.

Emily White (Trustee) is an employee of Alex Begg Group Ltd. Alex Beg Group sold £5,800 of woollen goods to Biosphere Enterprises Ltd (subsidiary) on a consignment basis during the year. Only the cost of items sold were recognised as an accrual at year-end in the subsidiary accounts.

24 Subsidiaries

Details of the charity's subsidiaries at 31 March 2026 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Biosphere Enterprises Ltd	37 Queen Street, Newton Stewart, DG8 6JR	Environmental consulting activities	N/a		

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Biosphere Enterprises Ltd	(4,852)	(10,153)

Biosphere Enterprises Ltd is a company limited by guarantee with no share capital.

25 Cash (absorbed by)/generated from operations

2026
£

2025
£

Surplus for the year 17,351 88,735

Adjustments for:

Investment income recognised in statement of financial activities (1,390) (1,831)
Depreciation and impairment of tangible fixed assets 246 308

Movements in working capital:

(Increase)/decrease in debtors (45,634) 50,805
Increase/(decrease) in creditors 7,268 (4,334)

Cash (absorbed by)/generated from operations

(22,159) 133,683

GALLOWAY AND SOUTHERN AYRSHIRE UNESCO BIOSPHERE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

26 Analysis of changes in net funds

The charity had no material debt during the year.