



Charity number: SC044733

**Argyll and the Isles Coast and Countryside Trust**

**Trustees' report and financial statements**

**for the year ended 31 March 2016**

**Argyll and the Isles Coast and Countryside Trust**  
**(A Scottish Charitable Incorporated Organisation)**

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**Argyll and the Isles Coast and Countryside Trust  
(A Scottish Charitable Incorporated Organisation)**

**Legal and administrative information**

**Charity number** SC044733

The charity is constituted as a Scottish Charitable Incorporated Organisation and entered on the Scottish Charity Register.

**Business address** 1a Kilmory Industrial Estate  
Lochgilthead  
Argyll  
PA31 8RR

**Directors** Bruce Marshall  
Ross Lilley  
Elaine Jamieson  
Yennie Van Oostende  
Ian Hepburn  
Andrew Wilson  
John Urquhart  
Grace MacLeod

**Accountants** R A Clement Associates  
Chartered Accountants  
5 Argyll Square  
Oban  
Argyll  
PA34 4AZ

**Argyll and the Isles Coast and Countryside Trust  
(A Scottish Charitable Incorporated Organisation)**

**Report of the trustees (incorporating the trustees' report)  
for the year ended 31 March 2016**

The trustees present their report and the financial statements for the year ended 31 March 2016. The trustees who served during the year and up to the date of this report are set out on page 1.

**Structure, governance and management**

ACT is a SCIO established in April 2014 with a Board made up of community and agency representatives supported by an Advisory Group. Each of the initial agency partners (Argyll and Bute Council, SNH, FCS and NHS Highland) has one representative and there are four community representatives from across Argyll, including the Chairman. Our Board members are:

Ian Hepburn - Trustee Chairman (Director of North West Mull Community Woodlands)

Elaine Jamieson - Trustee Secretary (Forestry Commission Scotland)

John Urquhart - Trustee Treasurer (Helensburgh and District Access Trust, and Argyll Access Forum)

Ross Lilley - Trustee (Scottish Natural Heritage)

Yennie Van Oostende - Trustee (NHS Highland)

Grace MacLeod - Trustee (retired senior staff member of Argyll and Bute Hospital and director Blarbuie Woodland Enterprise)

Bruce Marshall - Trustee (Elected Councillor with Argyll and Bute Council)

Andrew Wilson - Trustee (Heart of Argyll Tourism Alliance, and Argyll & the Isles Tourism Co-operative)

The Board and Advisors meet every 3 months and also a steering group have a fortnightly teleconference with the Development Officer, who also publishes monthly newsletters.

Membership of ACT is open to all adult residents of Argyll and Bute, and non-residents are welcome to become "friends". All Members have an opportunity to stand as a Trustee, and have an input to project development. Membership has also recently opened to community groups.

***Risk Policy***

The Trustees are ultimately responsible for the charity's internal, financial and administrative controls and systems and for reviewing their effectiveness. The trustees have assessed the major risks to which the charity is exposed, and in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate any exposure to these risks.

The systems are designed to manage rather than eliminate risk of failure to achieve the Organisation's objectives, and can provide reasonable but not absolute assurance against material misstatement or loss

These systems of control include, a regular consideration by the Trustees of financial results, variance from budgets and non financial performance indicators; delegation of authority and segregation of duties, identification and management of financial and non-financial risks.

***Reserves policy***

The policy of the Trust is to aim to retain sufficient reserves to meet the cost of any regular commitments, as well as a contingency to enable it to continue to develop further projects.

**Argyll and the Isles Coast and Countryside Trust  
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**Report of the trustees (incorporating the trustees' report)  
for the year ended 31 March 2016**

**Objectives and activities**

*The SCIO's purposes are*

*To advance environmental protection and/or improvement through the maintenance, management, promotion and enhancement of the natural environment (including landscape, wildlife and the marine environment, and including measures to promote biodiversity) in coast and countryside areas within the local authority area of Argyll and Bute ("the Operating Area");*

**Our current projects meeting this objective:**

**Act Argyll**

**INNS**

**Campaigns**

**Long Distance Route Forum**

*To advance education, and in particular (a) through encouraging, facilitating and promoting informed and responsible public access to countryside and coastal areas within the Operating Area (and including the provision of interpretive centres, signage and other methods of conveying information) (b) increasing the level of knowledge and understanding of environmental issues (including principles of best practice) among local communities and public, private and third sector bodies and (c) conducting, arranging and/or participating in research projects within the environmental field where the results of such research are to be made available to the public*

**Our current projects meeting this objective:**

**INNS**

**Campaigns**

**Long Distance Routes**

**Branching Out**

**Act Argyll**

*To provide recreational facilities which will encourage public participation in outdoor leisure activities within countryside and coastal areas within the Operating Area;*

**Our current projects meeting this objective:**

**Act Argyll**

**Long Distance Routes Forum**

*To advance heritage, and in particular to promote the conservation of buildings and other features of architectural and/or historical interest within the Operating Area;*

**Our current projects meeting this objective:**

**Long Distance Routes forum**

**Secret Coast Trails**

**Argyll and the Isles Coast and Countryside Trust  
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**Report of the trustees (incorporating the trustees' report)  
for the year ended 31 March 2016**

*To relieve unemployment and promote volunteering within the Operating Area, and in particular through projects and initiatives connected with the delivery of the objectives set out above which provide opportunities for volunteer support, training and/or work experience;*

**Our current projects meeting this objective:**

**Act Argyll  
Branching Out Argyll**

*To promote the voluntary sector within the Operating Area, and particularly through the delivery of advice and support to, and/or joint working with, organisations which are pursuing aims similar to one or more of the objectives set out above.*

**Our current projects meeting this objective:**

**Act Argyll  
Branching Out Argyll  
Long Distance Routes forum  
INNS**

Our website and social media presence are being designed to act as a hub for environmental activities in the area, where interested parties will be directed to existing sites (rather than finding duplicated information on our own site).

*To promote, establish, deliver and/or support other similar schemes and projects which further charitable purposes.*

**Achievements and performance**

Argyll and the Isles Coast and Countryside Trust has transformed over the past two years from a start-up project to a fully operational countryside trust. We have already delivered 4 projects and are rapidly expanding our activities through our 5 current projects.

***Act Argyll***

In 2015 we established a social enterprise, Act Argyll, which is an innovative project providing environmental traineeships to local people and environmental maintenance services to local organisations. Through Act Argyll we have taken on 3FT and 7PT employees from communities in Helensburgh and Oban

***Branching Out Argyll***

We have established "Branching Out Argyll" and trained 19 Argyll-based Leaders to deliver an acclaimed approach to mental health services in a woodland environment. We have been successful in securing £195K to roll out this programme across Argyll over the next three years including monitoring, further training and detailed evaluation which will help to ensure the programme's sustainability. Funders have responded to Act's overarching co-ordination and strategic approach with Branching Out Argyll as a key factor in their decision to support proposals.

***Long Distance Routes Forum***

ACT facilitates this group which has developed joint marketing and promotional activities.

***Invasive Non Native Species***

We are one of 11 partners in an Irish/Scottish consortium bidding for significant European funds for a 5 year programme for Protected Habitats and Priority Species which if successful will bring £800K investment to Argyll. This is one of three funding opportunities we are progressing to address the issues of invasive non-native species in Argyll.

**Argyll and the Isles Coast and Countryside Trust  
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**Report of the trustees (incorporating the trustees' report)  
for the year ended 31 March 2016**

***ACT Campaigns***

Act Alfresco, Your Act, and the Perfect Picnic have distributed seedcorn funding to groups and communities across the area encouraging people to enjoy and take care of our environment.

***Future Plans***

We have a number of projects under development which have been suggested by members, Trustees or Advisors. These projects are assessed and progressed as resources and opportunities allow. These projects include Secret Coast Trails - improvement of a network of paths and features, and associated mapping and promotions and signage, and development of a Visitor Gifting Scheme.

***Organisational development***

In terms of organisational development, ACT has developed financial and administrative processes which increase our capacity to deliver projects and operate effectively. These include a move onto Sage accounting software, the appointment of a support officer and registration with HMRC.

So far the Trust has seen a great deal of support and opportunities for projects that will make a difference. Our achievements to date would not be possible without the collaborative approach that the Trust embodies. We are meeting our objectives and achieving the goals set out in our initial business plan as well as progressing towards a sustainable financial model. We believe that we will be able to provide our partners with value for money and Argyll communities, businesses and individuals with positive social and environmental outcomes. There is much to be proud of and much to be done.

**Financial review**

Financial year 2015-16 has proved challenging due to the reduced resources available to our supporting agencies, combined with increased competition for external funding and delayed availability of key funding streams for this area (Leader and European Social Fund).

Key funders Scottish Natural Heritage, Argyll and Bute Council and Forestry Commission Scotland have continued their support both for projects and core funds. NHS Highland has strongly supported Branching Out Argyll.

In order for ACT to achieve sustainability a key priority for us is to reduce our dependency upon agency support and diversify our income options, through project income, donations, memberships and grants. We are costing Act Project Management time into all of our projects and have already started to show project income which we are able to carry forward into the next financial year.

We are also continuing discussions with developers and businesses in the area to secure some regional community benefit funds, although we continue to progress sensitively before entering into competition for local funding.

We are also receiving regular income from membership subscriptions and renewals. Fees are set low (£5 individual £30 group) in order to encourage take up. Our Board have shown support by approaching local Trust funds for contributions and we have been working with a range of partners across Argyll to develop ideas that although they may not directly financially contribute to ACT, will contribute to our objectives and generate project development opportunities. It is likely that more of these projects will become active once the Leader funding programme is launched.

**Argyll and the Isles Coast and Countryside Trust  
(A Scottish Charitable Incorporated Organisation)**

**Report of the trustees (incorporating the trustees' report)  
for the year ended 31 March 2016**

**Statement of trustees' responsibilities**

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

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 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 UK 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 charitable company will continue in operation.

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

Duncan Grout ACCA of R A Clement Associates was appointed as independent examiner and the trustees recommend that Duncan Grout ACCA remains in office until further notice.

This report was approved by the Board of Trustees on behalf by

24 | 6 | 16

and signed on its



**Ian Hepburn**

**Argyll and the Isles Coast and Countryside Trust  
(A Scottish Charitable Incorporated Organisation)**

**Independent examiner's report to the trustees on the unaudited financial statements of Argyll and the Isles Coast and Countryside Trust.**

I report on the accounts for the year ended 31 March 2016 set out on pages 2 to 15.

This report is made to the charity's Trustees in accordance with the terms of my engagement. My work has been undertaken to enable me to prepare the financial statements on behalf of the charity's Trustees and for no other purpose.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees, as a body, for my work or this report.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's 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.

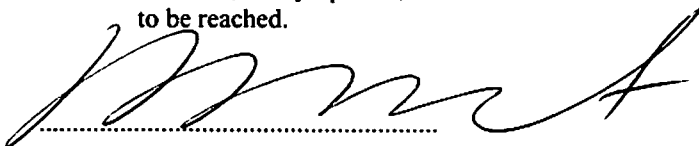
**Basis of Independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Regulations
  - to prepare accounts which agree with the accounting records and comply with Regulation 8 of the 2006 Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
**Duncan Grout ACCA  
Independent examiner**

24/6/16  
.....  
**Date**

**Of R A Clement Associates  
Chartered Accountants  
5 Argyll Square  
Oban  
Argyll  
PA34 4AZ**

**Argyll and the Isles Coast and Countryside Trust**  
**(A Scottish Charitable Incorporated Organisation)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 March 2016**

	Notes	Unrestricted funds £	Restricted funds £	Year ended 31/03/16 Total £	Period ended 31/03/15 Total £
<b>Income</b>					
Grants, donations and voluntary income	2	62,684	111,982	174,666	115,653
Charitable activities	3	-	106,077	106,077	-
Other incoming resources	4	355	5,412	5,767	-
<b>Total incoming resources</b>		<u>63,039</u>	<u>223,471</u>	<u>286,510</u>	<u>115,653</u>
<b>Expenditure</b>					
Charitable activities	5	63,016	185,761	248,777	41,728
Governance costs		2,729	-	2,729	886
<b>Total resources expended</b>		<u>65,745</u>	<u>185,761</u>	<u>251,506</u>	<u>42,614</u>
<b>Net incoming/(outgoing) resources before transfers</b>		(2,706)	37,710	35,004	73,039
Transfer between funds		11,639	(11,639)	-	-
Transfer between funds- Project Management		3,150	(3,150)	-	-
<b>Net movement in funds/Net income for the year</b>		<u>12,083</u>	<u>22,921</u>	<u>35,004</u>	<u>73,039</u>
Total funds brought forward		<u>48,536</u>	<u>24,503</u>	<u>73,039</u>	-
<b>Total funds carried forward</b>		<u>60,619</u>	<u>47,424</u>	<u>108,043</u>	<u>73,039</u>

The notes on pages 10 to 15 form an integral part of these financial statements.

**Argyll and the Isles Coast and Countryside Trust  
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**Balance sheet  
as at 31 March 2016**

	Notes	31/03/16		31/03/15	
		£	£	£	£
<b>Current assets</b>					
Debtors	9	94,027		-	
Cash at bank and in hand		55,017		105,569	
		<u>149,044</u>		<u>105,569</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(41,001)</u>		<u>(32,530)</u>	
<b>Net current assets</b>			108,043		73,039
<b>Net assets</b>			<u>108,043</u>		<u>73,039</u>
<b>Funds</b>	11				
Restricted income funds			47,424		24,503
Unrestricted income funds			60,619		48,536
<b>Total funds</b>			<u>108,043</u>		<u>73,039</u>

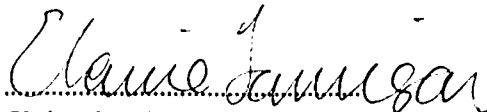
The financial statements were approved by the Trustees on behalf by

24/6/16

and signed on their



Ian Hepburn



Elaine Jamieson

The notes on pages 10 to 15 form an integral part of these financial statements.

**Argyll and the Isles Coast and Countryside Trust  
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**Notes to financial statements  
for the year ended 31 March 2016**

**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding period.

**1.1. Basis of accounting**

The financial statements have been prepared 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 for Smaller Entities published on 16/07/14, the Financial Reporting Standard for Smaller Entities (effective January 2015) Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**1.2. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

**1.3. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Argyll and the Isles Coast and Countryside Trust**  
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**Notes to financial statements**  
**for the year ended 31 March 2016**

**2. Grants, donations and voluntary income**

	Unrestricted	Restricted	Year ended 31/03/16	Period ended 31/03/15
	£	£	£	£
Donations	-	-	-	100
Argyll & Bute Council	45,690	-	45,690	74,694
Scottish Natural Heritage	10,000	52,056	62,056	10,000
NHS	-	36,806	36,806	10,500
Awards for all	-	-	-	10,000
HOATA	-	-	-	350
Paths for all	-	-	-	550
Forestry Commission	5,000	22,000	27,000	9,314
EDF Marketing	1,000	-	1,000	-
Other Grants	979	800	1,779	-
First Aid Grants	-	320	320	-
Membership fees	15	-	15	145
	<u>62,684</u>	<u>111,982</u>	<u>174,666</u>	<u>115,653</u>

Income in 2015 was made up of £81,253 unrestricted and £34,400 restricted income.

**3. Charitable activities**

	Restricted funds £	Year ended 31/03/16 Total £	Period ended 31/03/15 Total £
Dunbritton Housing Association - Employability	106,077	106,077	-
	<u>106,077</u>	<u>106,077</u>	<u>-</u>

**4. Other incoming resources**

	Unrestricted funds £	Restricted funds £	Year ended 31/03/16 Total £	Period ended 31/03/15 Total £
Other income	355	5,412	5,767	-
	<u>355</u>	<u>5,412</u>	<u>5,767</u>	<u>-</u>

**Argyll and the Isles Coast and Countryside Trust  
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**Notes to financial statements  
for the year ended 31 March 2016**

**5. Costs of charitable activities - by fund type**

	Unrestricted funds £	Restricted funds £	Year ended 31/03/16 Total £	Period ended 31/03/15 Total £
Core development	60,761	-	60,761	25,341
Other projects	2,255	-	2,255	16,387
Employability - ACT Argyll	-	145,667	145,667	-
Branching Out	-	18,040	18,040	-
CANN - Invasive Non Native Species	-	21,920	21,920	-
Paths & routes	-	134	134	-
	<u>63,016</u>	<u>185,761</u>	<u>248,777</u>	<u>41,728</u>

Expenditure in 2015 was made up of £32,717 unrestricted and £9,897 restricted expenditure.

**6. Costs of charitable activities - by activity**

	Activities undertaken directly £	Grant funding activities £	Year ended 31/03/16 Total £	Period ended 31/03/15 Total £
Core development	60,627	134	60,761	25,341
Other projects	2,255	-	2,255	16,387
Employability - ACT Argyll	145,667	-	145,667	-
Branching Out	18,040	-	18,040	-
CANN - Invasive Non Native Species	21,920	-	21,920	-
Paths & routes	134	-	134	-
	<u>248,643</u>	<u>134</u>	<u>248,777</u>	<u>41,728</u>

**Argyll and the Isles Coast and Countryside Trust  
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**Notes to financial statements  
for the year ended 31 March 2016**

**7. Employees**

<b>Employment costs</b>	<b>Year ended 31/03/16 £</b>	<b>Year ended 31/03/15 £</b>
Wages and salaries	124,750	23,619
Social security costs	4,475	-
Other costs training & expenses	7,472	-
	<u>136,697</u>	<u>23,619</u>

No employee received emoluments of more than £60,000 (2015 : None).

**Number of employees**

The average monthly numbers of employees (excluding the trustees) during the year, was as follows:

	<b>Year ended 31/03/16 Number</b>	<b>Period ended 31/03/15 Number</b>
Seconded personnel	1	1
Employability - ACT Argyll	5	-
	<u>6</u>	<u>1</u>

The charity does not directly employ the manager who is seconded from Argyll & Bute Council who charge the charity a fee for the manager's services.

**Directors expenses**

No director/trustee received any direct remuneration or benefits in kind as directors; Two directors were reimbursed a total of £1,936 in travel and subsistence costs for attending board meetings and other activities on behalf of the charity.

**8. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Corporation Taxes Act 2010. Accordingly, there is no taxation charge in these accounts.

**Argyll and the Isles Coast and Countryside Trust  
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**Notes to financial statements  
for the year ended 31 March 2016**

**9. Debtors**

	31/03/16	31/03/15
	£	£
Trade debtors	21,770	-
Other debtors	72,257	-
	<u>94,027</u>	<u>-</u>

**10. Creditors: amounts falling due within one year**

	31/03/16	31/03/15
	£	£
Other taxes and social security	1,708	-
Other creditors	12,327	-
Accruals and deferred income	26,966	32,530
	<u>41,001</u>	<u>32,530</u>

**11. Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 March 2016 as represented by:			
Current assets	81,062	67,982	149,044
Current liabilities	(20,443)	(20,558)	(41,001)
	<u>60,619</u>	<u>47,424</u>	<u>108,043</u>

**12. Unrestricted funds**

	At 1 April 2015 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2016 £
Unrestricted funds	<u>48,536</u>	<u>63,039</u>	<u>(65,745)</u>	<u>14,789</u>	<u>60,619</u>

**Argyll and the Isles Coast and Countryside Trust**  
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**Notes to financial statements**  
**for the year ended 31 March 2016**

13. Restricted funds	At	Incoming resources	Outgoing resources	Transfers	At
	1 April 2015				31 March 2016
	£	£	£	£	£
Kilmartin Glen - Geocaching and Well being	1,503	-	-	(1,503)	-
ACT Argyll - Employability	23,000	152,289	(145,667)	-	29,622
Branching Out	-	39,126	(18,040)	(3,150)	17,936
CANN - Invasive Non Native Species Project	-	32,056	(21,920)	(10,136)	-
Paths & LDR	-	-	(134)	-	(134)
	<u>24,503</u>	<u>223,471</u>	<u>(185,761)</u>	<u>(14,789)</u>	<u>47,424</u>

**Purposes of restricted funds**

The balance on the geo-caching fund has been transferred to general reserves to meet project management costs.

A grant was received from Argyll & Bute Council in 2015 towards the setting up of ACT Argyll, an employability scheme, in partnership with Dunbritton Housing Association and Scottish Natural Heritage.

Grants were received from a variety of organisations towards the Branching Out Project. A project management charge of £3,150 has been transferred back to general reserves