The Arran Access Trust

Company No. SC196243 Charity No. SC029027

Registered Office: 51 Atholl Road, Pitlochry, Perthshire, PH16 5BU

FINANCIAL ACCOUNTS

for the Year ended 30th September 2009

Company Secretary:

Messrs J & H Mitchell
51 Atholl Road
Pitlochry
Perthshire
PH16 5BU

THE ARRAN ACCESS TRUST

Company No. SC196243 Charity No. SC0029027

PROFIT & LOSS ACCOUNT

for the Year ended 30th September 2009

2008			2009
	INCOME		
£ 22,580	Voluntary Income (Note 2)		£ 16,994
0	Sales of Leaflet Packs		300
310	Investment Income (Note 3)		74
22,890			17,368
	LESS: EXPENDITURE		
14,198	Charitable Expenditure (Note 4)	£ 23,747	
1,081	Governance Costs (Note 5)	1,200	
15,279			24,947
7,611	NET PROFIT/(LOSS) FOR YEAR		-7,579

THE ARRAN ACCESS TRUST

Company No. SC196243 Charity No. SC029027

Balance Sheet

as at 30th September 2009

2008			2009
£ 156	FIXED ASSETS - (Note 6)		£ 117
	CURRENT ASSETS		
26,635	Cash in Bank - (Note 7)		19,095
26,791			19,212
	LESS: CURRENT LIABILITIES		
250	Creditors & Accruals		250
26,541			18,962
	represented by:-		
	CAPITAL ACCOUNT		
	Balance - b/f	£ 26,541	
	Less: Loss for Year	7,579	
26,541			18,962

For the year ended 30th September 2009, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities;
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilites for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed : Kenneth J. Morrison Director

Date: 17/11/09.

THE ARRAN ACCESS TRUST

Company No. SC196243 Charity No. SC029027

NOTES TO THE ACCOUNTS

for the Year ended 30th September 2009

1) Basis of Accounting

The Financial Statements have been prepared under the historical cost convention and in accordance with the Companies Act 1985 and the Statement of Recommended Practice: Accounting by Charities issued in March 2005.

2) Voluntary Income

	2008	2009
Members' Subscriptions	£ 1,625	£ 785
Donations	1,455	2,460
Grants - S.N.H.	13,000	7,348
N.A.C.	6,500	0
H.I.E.	0	6,401
	22,580	16,994

3) Investment Income

Arran Access Trust a/c	310	74
	310	74

4) Charitable Expenditure

Paths & Tracks	9,001	12,684
Small Works	5,197	11,063
	14,198	23,747

5) Governance Costs

Insurance	191	191
Printing, Postage & Stationery	444	170
Professional Costs	250	614
Sundry Expenses	144	186
Depreciation	52	39
	1,081	1,200

6) Fixed Assets

		Equip.
Cost		
Balance - b/f		£ 2,674
As at 30th September 2009		2,674
Less: Aggregate Depreciation		
Balance - b/f	£ 2,518	
Charge for Year	39	
		2,557
Net Book Value		
As at 30th September 2009		117

7) Cash in Bank

	2008	2,009
Arran Access Trust a/c	£ 26,635	£ 19,095
	26,635	19,095

THE ARRAN ACCESS TRUST

Company No. SC196243 Charity No. SC029027

Independent Examiner's Report

to the Trustees of The Arran Access Trust

I report on the accounts of the charity for the year ended 30th September 2009 which are set out on pages 1 to 4.

Respective responsibilities of trustees and examiner.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement.

My examination is carried out in accordance with Regulation 11 of the Charities (Scotland) Regulations 2006. 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 such matters. The procedures undertaken 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:-

   (a) to keep accounting records in accordance with Section 44(1) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

   (b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

   have 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.

Stuart A.Gough
Associate Member of ACIE
'Carlo'
Corrie Shore
ISLE OF ARRAN
KA27 8JA