

The Kintyre Way

**Annual Report &
Financial Statements
Year ended 31st March 2024**

**Scottish Charity Number
SC047608**

The Kintyre Way

Trustees' Annual Report

For the year ended :- 31/03/2024

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31st March 2024

Reference and Administrative Information

Charity Name:-

The Kintyre Way

Charity Number:-

SC047608

Registered Address:-

4 Muasdale Cottages, Tarbert PA29 6XE

Trustees-2023/24:-

The Kintyre Way

Risk management

The Trustees have reviewed the major risks which the Charity faces and confirm that systems have been established to mitigate these risks.

Trustees responsibilities in relation to the financial statements

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Kintyre Way

Structure, Governance and Management

The Charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 28/07/17. It has a single tier structure and as such the trustees are members of the charity.

Appointment of trustees

The management committee which normally meets 4-6 times per annum, are the charity trustees. Membership of the organisation is open to anyone with an interest promoting and maintaining the 100 mile route known as the Kintyre Way. It is also open to Interested members of the community and local groups and agencies, allowing a breadth of experience and continuity. Trustees are elected at the annual general meeting. There must be a minimum of 3.

Objectives and Activities

- *maintain the 100 mile route from Tarbert to Machrihanish, known as the Kintyre Way
- *promote the route and provide access to the route for locals and visitors to benefit and improve health, through physical activity and access to the countryside
- *additionally, contribute to the local economy through attracting visitors to Kintyre

i)The provision of recreational facilities or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. (charitable purpose as set out in the 2005 Act)

Activities 2023/24-

- *Maintenance of the route through use of regular contractors and Friends of the Kintyre Way/ volunteers
- *Continued the programme of improving signage on the route
- *Marketing of the route through printed leaflets, display boards, website, social media and national and local press
- *Identifying funding sources and making application to them.
- *Increasing the income stream from individual and business supporters.
- *Marketing volunteer activities and increasing the number of members of Friends of the Kintyre Way
- *KEY ACTIVITY 2023/24- COMMUNITY CONSULTATION EXERCISE. This was funded by COUR / FERN community windfarm and carried out by SCOTO / Scottish Community Tourism. Copies of the final report are available. The summary is appended to this report. A 5 year business is being developed following the report.

The Kintyre Way

Achievement and Performance:-

Regular maintenance eg strimming has greatly improved the path, ensuring the route is passable. New waymarkers and fingerposts have improved the signage on the route. The group continues to work with partner agencies and local community groups, highlighting where the Kintyre Way links with other local paths. Grants continue to fund the maintenance and marketing programme and support the development of the route. Marketing materials have been updated and circulated. A new webpage has been set up. The website provides regular updates on the route. Visiting walkers and local communities are encouraged to share their experiences and photos of the route on our Social Media pages. Friends of the Kintyre Way continue to support the maintenance on the route. Friends of the Kintyre Way have worked with the co-ordinator and the trustees to develop an annual walking plan with monthly events and a month of walking events in August (walking festival) - 8 walks, one walk per section plus a walk on the Isle of Gigha

Financial review:-

No significant funds have been received, Funds that have been secured have been used for maintenance and promotion. Addition in 2023/24 funding was secured to carry out a Community Consultation. This review of the organisation will inform the development of a 5 year business plan. Following the community consultation and report the trustees are seeking to further increase the number of business supporters to bring in an income stream to fund core costs of co-ordination and marketing. Additionally funds will be applied for Capital Projects to ensure the route continues to be developed. In 2024/25 it is planned to replace the "aging and dilapidated" section start

Reserves Policy:-

there is no need for a reserves policies... Activities are carried out with funds available. However the group will strive to in the coming 5 years to reach a target of contingency to support one year core running costs.

Future Plans:-

In 2024/25 to "launch" the new 5 year business plan and continue to develop a strong relationship with the communities/ community groups along the 100 mile route. To identify capital projects that will enhance the route.

STATEMENT OF RECEIPTS AND PAYMENTS

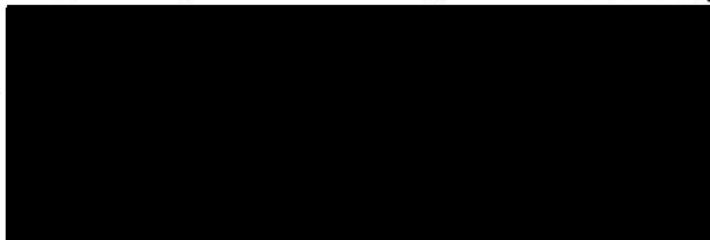
	2023/24 Unrestricted funds	2023/24 Restricted funds	2023/24 Total current period	2022/23 Total current period
RECEIPTS				
Grants	8080	14973	23053	16309
Donations	2664		2664	2839
Supporters	3913		3913	3327
Misc.	599	2000	2599	310
Merchandise	4308		4308	
	<u>19564</u>	<u>16973</u>	<u>36537</u>	<u>22784</u>
PAYMENTS				
Route maintenance	2265	6350	8615	17475
Marketing of route	4215	2285	6500	6535
Development	5100	1200	6300	7200
Misc.	596	256	852	1054
SCOTO consultation project	6181	6212	12393	
merchandise	4620		4620	
Total payments relating to charitable activities	<u>22977</u>	<u>16303</u>	<u>39280</u>	<u>32264</u>
Expenses for fundraising	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total payments	<u>22977</u>	<u>16303</u>	<u>39280</u>	<u>32264</u>
Surplus / Deficit for year	<u>-3413</u>	<u>670</u>	<u>-2743</u>	<u>-9480</u>

The Kintyre Way
Charity No SC047608
Year ending 31 March 2024

STATEMENT OF BALANCES

	Unrestricted funds	Restricted funds	Total current	Total last period
Bank balance at start of year	2072	771	2843	12320
Surplus/ Deficit, current year	-3414	670	-2744	-9480
Bank balance at end of year	-1342	1441	99	2843

Approved by the trustees and signed on their behalf by :-



Date: 23 Dec '24

The Kintyre Way

Notes forming part of the financial statements
for the year ended 31/03/2024

1 Accounting policies

(i) Basis of accounting:-

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

(ii) Nature and purpose of funds:-

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. Restricted funds may only be used for specific purposes.

(iii) Incoming resources:-

Gift aid is recognised when received.

(iv) Related party transactions:-

n/a

Independent Examiners Report to the Trustees of The Kintyre Way
SC047608

I report on the accounts of the Charity for the year ended 31st March 2024 which are set out on the previous pages

Respective responsibilities of the Trustees and Examiner

The Trustees of the Charity are responsible for the preparation of accounts in accordance with the terms of the Charities and Trustees Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 Report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and 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

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention other than that disclosed below

- a) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with the section 44(1) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounting Regulations
- have not been met, or
- b) to which in my opinion, attention should be drawn, in order to enable a proper understanding of the accounts to be reached.

No matters have come to my attention.



Kintyre Way

“DOING THE KINTYRE WAY THE KINTYRE WAY”

Operational Plan 2024-2029



SCOTO

Scottish Community Tourism Network CIC

Funded by



February 2024

A FIVE-YEAR OPERATIONAL PLAN FOR THE KINTYRE WAY 2024-2029

EXECUTIVE SUMMARY

The Kintyre Way is one of Scotland's Great Trails which covers 100 miles of the Kintyre peninsula. It is now managed by a SCIO established in 2016. It has a new operational model which is supported by a Network of volunteer Friends of the Kintyre Way and a freelance coordinator and basic marketing resource. There is a renewed focus on health and wellbeing and the communities connected by the Kintyre Way with more local circular walks and themed trails available in each community. The Kintyre Way is the golden thread connecting the Kintyre communities.

An annual core budget of c £20,000 is required to operate the route with a focus on coordinating the valuable volunteer input, providing basic supplies for volunteer activity, supporting the volunteer board, responding to visitor and community enquiries, operational costs such as webhosting fees and ensuring the route is actively and effectively promoted on digital channels to locals and target visitors.

In the immediate to short term, this core budget needs focused effort to build up a strong supporter network providing annual subscriptions and with an

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emphasis on 'corporate social responsibility' for larger business interests in Kintyre. Merchandising has been successfully trialled in 2023 and can now be developed as an income stream. Longer term there could be scope for renewable and other community benefit schemes to support the core costs, especially with the renewed focus on local health and wellbeing as well as visitors - and focused effort will be placed on scoping this out at the appropriate time.

Capital projects will continue to be required to ensure the Kintyre Way route remains fit for purpose as a minimum and retains and grows its appeal. Initiatives that grow its appeal for locals and visitors will be prioritised year on year with a visually appealing start point at Tarbert and finish point at Machrihanish being an early priority. Individual funding bids will therefore be developed for a rolling capital programme of projects. This will be reviewed and reprioritised annually.

The first capital spend priority is a new website with mapping, which can readily be edited by the coordinator and kept up to date.

A Five-Year Operational Plan is provided as a rolling plan which will be subject to regular review and reprioritisation as necessary over each financial year. The AGM will specifically review progress over the preceding year and set new priorities for the following year. The operational plan will be visible on the website and be updated regularly as a live document.