

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
East Kilbride Community Transport Scheme

Accountants Plus
Chartered Certified Accountants
Unit 1 Cadzow Park
82 Muir Street
Hamilton
ML3 6BJ

East Kilbride Community Transport Scheme

Contents of the Financial Statements for the Year Ended 31 December 2024

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11 to 12

East Kilbride Community Transport Scheme

Report of the Trustees for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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

Objectives and aims

Our purpose is to promote the benefit of inhabitants of East Kilbride by providing, in the interests of social welfare and education, transport facilities for use by the handicapped, the elderly and children with the object of improving the conditions of life for said inhabitants.

Significant activities

East Kilbride Community Transport is a non-profit making charity with two 17-seater minibuses.

We supply transport to people who are disabled or unable to travel on public transport. We do not charge individuals but invoice the groups that use us.

We have three paid drivers and one secretary/administrator, a chairperson, vice chairperson, a treasurer and now we have six other committee members.

We supply transport for various groups, Vision Impaired group, Stroke Club, Arthritis Care, British Legion, and various pensioners clubs.

We collect people from individual homes and take them to Church and then return them.

Primary schools use us to take children to various sports centres, or other schools and return.

We collect children from different primary schools and take them to After School Care every week day.

We supply transport for various care homes within East Kilbride and walking groups normally connected to churches.

FINANCIAL REVIEW

Reserves policy

At the year end that charity had unrestricted reserves of £46,071 (2023 £51,896)

The Trustees consider the general fund to be sufficient to enable us to continue to provide transport facilities for the forthcoming year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC005899

Principal address

The Murray Owen Centre
Liddell Grove
East Kilbride

East Kilbride Community Transport Scheme

Report of the Trustees
for the Year Ended 31 December 2024

Trustees



Independent Examiner

Accountants Plus
Chartered Certified Accountants
Unit 1 Cadzow Park
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Approved by order of the board of trustees on 18/6/25 and signed on its behalf by:



Independent Examiner's Report to the Trustees of
East Kilbride Community Transport Scheme

Independent examiner's report to the trustees of East Kilbride Community Transport Scheme

I report to the charity trustees on my examination of the accounts of East Kilbride Community Transport Scheme (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

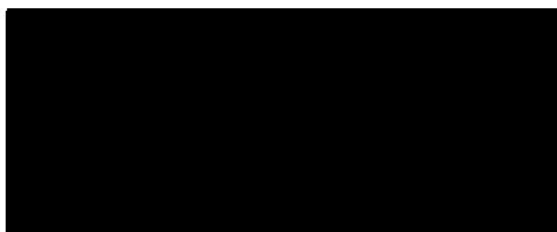
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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Date: 18th June 2025

East Kilbride Community Transport Scheme

Statement of Financial Activities for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		28,511	-	28,511	26,303
Other trading activities	2	42,710	-	42,710	28,646
Other income		-	-	-	13,000
Total		<u>71,221</u>	<u>-</u>	<u>71,221</u>	<u>67,949</u>
EXPENDITURE ON					
Charitable activities					
Charitable Activities		62,168	-	62,168	43,397
Other		<u>14,878</u>	<u>-</u>	<u>14,878</u>	<u>15,683</u>
Total		<u>77,046</u>	<u>-</u>	<u>77,046</u>	<u>59,080</u>
NET INCOME/(EXPENDITURE)		(5,825)	-	(5,825)	8,869
RECONCILIATION OF FUNDS					
Total funds brought forward		51,896	-	51,896	43,027
TOTAL FUNDS CARRIED FORWARD		<u><u>46,071</u></u>	<u><u>-</u></u>	<u><u>46,071</u></u>	<u><u>51,896</u></u>

The notes form part of these financial statements

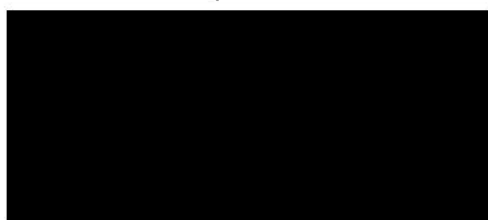
East Kilbride Community Transport Scheme

Balance Sheet

31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	5	909	-	909	210
CURRENT ASSETS					
Debtors	6	25,461	-	25,461	39,166
Cash at bank and in hand		20,697	-	20,697	13,432
		<u>46,158</u>	<u>-</u>	<u>46,158</u>	<u>52,598</u>
CREDITORS					
Amounts falling due within one year	7	(996)	-	(996)	(912)
NET CURRENT ASSETS		<u>45,162</u>	<u>-</u>	<u>45,162</u>	<u>51,686</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>46,071</u>	<u>-</u>	<u>46,071</u>	<u>51,896</u>
NET ASSETS		<u>46,071</u>	<u>-</u>	<u>46,071</u>	<u>51,896</u>
FUNDS	8				
Unrestricted funds				46,071	51,896
TOTAL FUNDS				<u>46,071</u>	<u>51,896</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18/6/25 and were signed on its behalf by:



1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

2. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Fundraising events	2,394	-
Bus hire income	40,316	28,646
	<u>42,710</u>	<u>28,646</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,303	-	26,303
Other trading activities	28,646	-	28,646
Other income	13,000	-	13,000
Total	<u>67,949</u>	<u>-</u>	<u>67,949</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	43,397	-	43,397
Other	15,683	-	15,683
Total	<u>59,080</u>	<u>-</u>	<u>59,080</u>
NET INCOME	8,869	-	8,869
RECONCILIATION OF FUNDS			
Total funds brought forward	43,027	-	43,027
TOTAL FUNDS CARRIED FORWARD	<u>51,896</u>	<u>-</u>	<u>51,896</u>

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2024	210
Additions	859
	<hr/>
At 31 December 2024	1,069
	<hr/>
DEPRECIATION	
Charge for year	160
	<hr/>
NET BOOK VALUE	
At 31 December 2024	909
	<hr/>
At 31 December 2023	210
	<hr/>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Trade debtors	5,130	4,460
Other debtors	18,779	33,473
Prepayments	1,552	1,233
	<hr/>	<hr/>
	25,461	39,166
	<hr/>	<hr/>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Other creditors	996	912
	<hr/>	<hr/>

8. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	51,896	(5,825)	46,071
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	51,896	(5,825)	46,071
	<hr/>	<hr/>	<hr/>

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,221	(77,046)	(5,825)
TOTAL FUNDS	<u>71,221</u>	<u>(77,046)</u>	<u>(5,825)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	43,027	8,869	51,896
TOTAL FUNDS	<u>43,027</u>	<u>8,869</u>	<u>51,896</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,949	(59,080)	8,869
TOTAL FUNDS	<u>67,949</u>	<u>(59,080)</u>	<u>8,869</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	43,027	3,044	46,071
TOTAL FUNDS	<u>43,027</u>	<u>3,044</u>	<u>46,071</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,170	(136,126)	3,044
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>139,170</u>	<u>(136,126)</u>	<u>3,044</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

East Kilbride Community Transport Scheme

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
SPT Funding	19,088	15,000
Scottish Government grant	2,767	4,463
South Lanarkshire Council	6,656	5,552
The Co-operative	-	1,288
	<hr/> 28,511	<hr/> 26,303
Other trading activities		
Fundraising events	2,394	-
Bus hire income	40,316	28,646
	<hr/> 42,710	<hr/> 28,646
Other income		
Sundry income	-	13,000
	<hr/> -	<hr/> 13,000
Total incoming resources	<hr/> 71,221	<hr/> 67,949
EXPENDITURE		
Charitable activities		
Wages	34,280	20,733
Pensions	154	380
Insurance	2,346	2,173
Telephone	702	657
Postage and stationery	411	414
Driver costs	12,384	8,373
Sundries	40	644
Donations	100	250
Bus lease	9,246	7,705
Workwear	89	-
Computer equipment	160	-
	<hr/> 59,912	<hr/> 41,329
Other		
Motor expenses	14,718	14,684
Subscriptions	80	171
Computer costs	80	328
Gifts	-	500
	<hr/> 14,878	<hr/> 15,683

This page does not form part of the statutory financial statements

East Kilbride Community Transport Scheme

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
Support costs		
Management		
GCVS charges	1,260	1,096
Governance costs		
Accountancy and legal fees	996	972
Total resources expended	77,046	59,080
Net (expenditure)/income	(5,825)	8,869

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