

Minginish Community Minibus Group

Scotland · Charity number SC026825

Details

Status Active

Legal form SCIO (Scottish Charitable Incorporated Organisation)

Registered 1997-06-12

Register [View on the OSCR register](#)

Contact

Address 1 Fernilea
Carbost
Isle of Skye
IV47 8SJ

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: Provide a community minibus which can be hired by community members in order to provide transport in a rural area.

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems'

Objectives: To operate and maintain a wheelchair accessible minibus as a resource for the benefit of the Minginish community with the aims of relieving the social isolation caused by our geographical remoteness and advancing the welfare of the more vulnerable sections of the community: young people, older people and people with disabilities

Geography

- **Main operating location:** Highland
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£4,373	£6,779	-	0
2024-09-30	£5,112	£7,512	-	0
2023-09-30	£6,474	£6,032	-	0
2022-09-30	£3,388	£5,789	-	0
2021-09-30	£942	£5,762	-	0
2020-09-30	£6,852	£6,875	-	0

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2025
for
Minginish Community Minibus Group SCIO

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. 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

To operate and maintain a wheelchair accessible minibus as a resource for the benefit of the Minginish community, with the aims of relieving the social isolation caused by our geographical remoteness, and advancing the education and welfare of the more vulnerable sections of the community: young people, older people and people with disabilities. (b) To extend the availability of the bus to the wider community whenever possible. (c) To fundraise in order to replace the minibus as required.

ACHIEVEMENTS AND PERFORMANCE

We continue to provide much needed transport for groups in our remote community. Our local primary school continue to use the bus on a regular basis for sports and educational events. The bus is also used by other local groups and families for social events.

FINANCIAL REVIEW

Reserves policy

The Trustees consider the general fund of £24,176 will enable the continuation of the Groups activities for the year ahead.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and as a result of a change to SCIO on 30 June 2016 now constitutes an incorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC002825

Principal address

1 Fernilea
Carbost
Isle of Skye
IV47 8SJ

Trustees

D MacKay (resigned 9.4.26)
N MacKay (resigned 9.4.26)
K J Gillies (resigned 9.4.26)
B Green (resigned 9.4.26)
D J MacKay (resigned 9.4.26)
Ms S Curry (resigned 9.4.26)
L Lankston (appointed 9.4.26)
M Kahlil (appointed 9.4.26)
M MacLeod (appointed 9.4.26)

Independent Examiner

Fiona Maclean FCCA
Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Minginish Community Minibus Group SCIO

Report of the Trustees
for the Year Ended 30 September 2025

Approved by order of the board of trustees on 28 June 2026 and signed on its behalf by:

L Lankston - Trustee

Minginish Community Minibus Group SCIO

Statement of Financial Activities
for the Year Ended 30 September 2025

	Notes	30.9.25 Unrestricted fund £	30.9.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		132	267
Other trading activities	2	4,241	4,845
Total		<u>4,373</u>	<u>5,112</u>
 EXPENDITURE ON			
Charitable activities			
Community Bus Service		<u>6,779</u>	<u>7,512</u>
 NET INCOME/(EXPENDITURE)		(2,406)	(2,400)
 RECONCILIATION OF FUNDS			
Total funds brought forward		26,582	28,982
 TOTAL FUNDS CARRIED FORWARD		<u><u>24,176</u></u>	<u><u>26,582</u></u>

The notes form part of these financial statements

Minginish Community Minibus Group SCIO

Balance Sheet

30 September 2025

		30.9.25 Unrestricted fund £	30.9.24 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	13,561	15,954
CURRENT ASSETS			
Debtors	6	2,046	1,605
Cash at bank and in hand		9,091	9,349
		11,137	10,954
CREDITORS			
Amounts falling due within one year	7	(522)	(326)
NET CURRENT ASSETS		10,615	10,628
TOTAL ASSETS LESS CURRENT LIABILITIES		24,176	26,582
NET ASSETS		24,176	26,582
FUNDS	8		
Unrestricted funds		24,176	26,582
TOTAL FUNDS		24,176	26,582

The financial statements were approved by the Board of Trustees and authorised for issue on 28 June 2026 and were signed on its behalf by:

L Lankston - Trustee

The notes form part of these financial statements

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 and Trustee Investment (Scotland) Act 2005. 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.

Plant and machinery	- 15% on reducing balance
Minibus	- 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.

2. OTHER TRADING ACTIVITIES

	30.9.25	30.9.24
	£	£
Hire of minibus	4,241	4,845
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	267
Other trading activities	4,845
Total	<u>5,112</u>
EXPENDITURE ON	
Charitable activities	
Community Bus Service	<u>7,512</u>
NET INCOME/(EXPENDITURE)	(2,400)
RECONCILIATION OF FUNDS	
Total funds brought forward	28,982
TOTAL FUNDS CARRIED FORWARD	<u><u>26,582</u></u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Minibus £	Totals £
COST			
At 1 October 2024 and 30 September 2025	<u>2,640</u>	<u>34,335</u>	<u>36,975</u>
DEPRECIATION			
At 1 October 2024	1,921	19,100	21,021
Charge for year	<u>108</u>	<u>2,285</u>	<u>2,393</u>
At 30 September 2025	<u>2,029</u>	<u>21,385</u>	<u>23,414</u>
NET BOOK VALUE			
At 30 September 2025	<u>611</u>	<u>12,950</u>	<u>13,561</u>
At 30 September 2024	<u>719</u>	<u>15,235</u>	<u>15,954</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.25	30.9.24
	£	£
Trade debtors	1,179	1,246
Other debtors	-	140
VAT	867	219
	<u>2,046</u>	<u>1,605</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.25	30.9.24
	£	£
Trade creditors	147	-
Other creditors	375	326
	<u>522</u>	<u>326</u>

8. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	26,582	(2,406)	24,176
	<u>26,582</u>	<u>(2,406)</u>	<u>24,176</u>
TOTAL FUNDS	<u>26,582</u>	<u>(2,406)</u>	<u>24,176</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,373	(6,779)	(2,406)
	<u>4,373</u>	<u>(6,779)</u>	<u>(2,406)</u>
TOTAL FUNDS	<u>4,373</u>	<u>(6,779)</u>	<u>(2,406)</u>

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	28,982	(2,400)	26,582
	<u>28,982</u>	<u>(2,400)</u>	<u>26,582</u>
TOTAL FUNDS	<u>28,982</u>	<u>(2,400)</u>	<u>26,582</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,112	(7,512)	(2,400)
TOTAL FUNDS	<u>5,112</u>	<u>(7,512)</u>	<u>(2,400)</u>

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

	At 1.10.23 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	28,982	(4,806)	24,176
TOTAL FUNDS	<u>28,982</u>	<u>(4,806)</u>	<u>24,176</u>

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	9,485	(14,291)	(4,806)
TOTAL FUNDS	<u>9,485</u>	<u>(14,291)</u>	<u>(4,806)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

Detailed Statement of Financial Activities
for the Year Ended 30 September 2025

	30.9.25 £	30.9.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	132	260
Bus Operator grant	-	7
	132	267
Other trading activities		
Hire of minibus	4,241	4,845
	4,373	5,112
Total incoming resources		
EXPENDITURE		
Charitable activities		
Insurance	834	769
Postage and stationery	28	11
Sundries	63	-
Fuel	684	818
Repairs & renewals	2,092	2,538
Road tax & licences	171	165
Cleaning	92	32
Administration	12	18
Depn of plant & equipment	108	127
Depn of minibus	2,285	2,689
	6,369	7,167
Support costs		
Governance costs		
Accountancy fees	410	345
	6,779	7,512
Total resources expended		
Net expenditure	(2,406)	(2,400)

Independent Examiner's Report to the Trustees of
Minginish Community Minibus Group SCIO

I report on the accounts for the year ended 30 September 2025 set out on pages four to nine.

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 (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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (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 seeking explanations from you as 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 connection with 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 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts 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.

Fiona Maclean FCCA
The Association of Chartered Certified Accountants

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

29 June 2026

Contents of the Financial Statements
for the Year Ended 30 September 2025

	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 9
Detailed Statement of Financial Activities	10

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2024
for
Minginish Community Minibus Group SCIO

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
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IV51 9ER

Contents of the Financial Statements
for the Year Ended 30 September 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 9
Detailed Statement of Financial Activities	10

Minginish Community Minibus Group SCIO

Report of the Trustees for the Year Ended 30 September 2024

The trustees present their report with the financial statements of the charity for the year ended 30 September 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

To operate and maintain a wheelchair accessible minibus as a resource for the benefit of the Minginish community, with the aims of relieving the social isolation caused by our geographical remoteness, and advancing the education and welfare of the more vulnerable sections of the community: young people, older people and people with disabilities. (b) To extend the availability of the bus to the wider community whenever possible. (c) To fundraise in order to replace the minibus as required.

ACHIEVEMENTS AND PERFORMANCE

We continue to provide much needed transport for groups in our remote community. Our local primary school continue to use the bus on a regular basis for sports and educational events. The bus is also used by other local groups and families for social events.

FINANCIAL REVIEW

Reserves policy

The Trustees consider the general fund of £26,582 will enable the continuation of the Groups activities for the year ahead.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and as a result of a change to SCIO on 30 June 2016 now constitutes an incorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

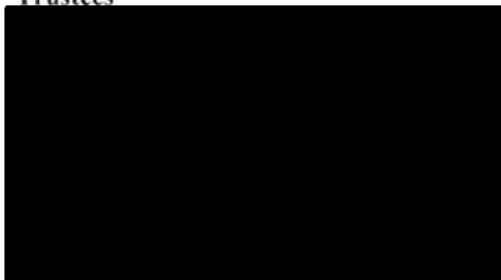
Registered Charity number

SC002825

Principal address

23 Portnalong
CARBOST
Isle of Skye
IV47 8SL

Trustees



Independent Examiner



Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Minginish Community Minibus Group SCIO

Report of the Trustees
for the Year Ended 30 September 2024

Approved by order of the board of trustees on 30/6/25 and signed on its behalf by:

A large black rectangular box redacting the signature of the trustee.

Trustee

Independent Examiner's Report to the Trustees of
Minginish Community Minibus Group SCIO

I report on the accounts for the year ended 30 September 2024 set out on pages four to nine.

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 (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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (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 seeking explanations from you as 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.

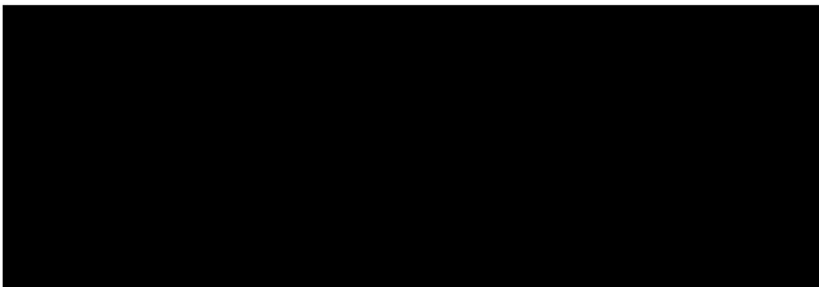
Independent examiner's statement

In connection with 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 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.



The Association of Chartered Certified Accountants

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Date: 30/6/25

Minginish Community Minibus Group SCIO

Statement of Financial Activities
for the Year Ended 30 September 2024

	Notes	30.9.24 Unrestricted fund £	30.9.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		267	53
Other trading activities	2	4,845	6,421
Total		<u>5,112</u>	<u>6,474</u>
EXPENDITURE ON			
Charitable activities			
Community Bus Service		<u>7,512</u>	<u>6,032</u>
NET INCOME/(EXPENDITURE)		(2,400)	442
RECONCILIATION OF FUNDS			
Total funds brought forward		28,982	28,540
TOTAL FUNDS CARRIED FORWARD		<u><u>26,582</u></u>	<u><u>28,982</u></u>

Minginish Community Minibus Group SCIO

Balance Sheet
30 September 2024

		30.9.24 Unrestricted fund £	30.9.23 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	15,954	18,770
CURRENT ASSETS			
Debtors	6	1,605	1,566
Cash at bank and in hand		9,349	9,925
		10,954	11,491
CREDITORS			
Amounts falling due within one year	7	(326)	(1,279)
NET CURRENT ASSETS		10,628	10,212
TOTAL ASSETS LESS CURRENT LIABILITIES		26,582	28,982
NET ASSETS		26,582	28,982
FUNDS	8		
Unrestricted funds		26,582	28,982
TOTAL FUNDS		26,582	28,982

The financial statements were approved by the Board of Trustees and authorised for issue on
..... and were signed on its behalf by:

Notes to the Financial Statements
for the Year Ended 30 September 2024

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 and Trustee Investment (Scotland) Act 2005. 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.

Plant and machinery	- 15% on reducing balance
Minibus	- 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.

2. OTHER TRADING ACTIVITIES

	30.9.24	30.9.23
	£	£
Hire of minibus	4,845	6,421
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	53
Other trading activities	6,421
Total	<u>6,474</u>
EXPENDITURE ON	
Charitable activities	
Community Bus Service	6,032
NET INCOME	<u>442</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	28,540
TOTAL FUNDS CARRIED FORWARD	<u><u>28,982</u></u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Minibus £	Totals £
COST			
At 1 October 2023 and 30 September 2024	<u>2,640</u>	<u>34,335</u>	<u>36,975</u>
DEPRECIATION			
At 1 October 2023	1,794	16,411	18,205
Charge for year	<u>127</u>	<u>2,689</u>	<u>2,816</u>
At 30 September 2024	<u>1,921</u>	<u>19,100</u>	<u>21,021</u>
NET BOOK VALUE			
At 30 September 2024	<u>719</u>	<u>15,235</u>	<u>15,954</u>
At 30 September 2023	<u>846</u>	<u>17,924</u>	<u>18,770</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24	30.9.23
	£	£
Trade debtors	1,246	1,566
Other debtors	140	-
VAT	219	-
	<u>1,605</u>	<u>1,566</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24	30.9.23
	£	£
Trade creditors	-	191
Taxation and social security	-	764
Other creditors	326	324
	<u>326</u>	<u>1,279</u>

8. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	28,982	(2,400)	26,582
	<u>28,982</u>	<u>(2,400)</u>	<u>26,582</u>
TOTAL FUNDS	<u>28,982</u>	<u>(2,400)</u>	<u>26,582</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,112	(7,512)	(2,400)
	<u>5,112</u>	<u>(7,512)</u>	<u>(2,400)</u>
TOTAL FUNDS	<u>5,112</u>	<u>(7,512)</u>	<u>(2,400)</u>

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	28,540	442	28,982
	<u>28,540</u>	<u>442</u>	<u>28,982</u>
TOTAL FUNDS	<u>28,540</u>	<u>442</u>	<u>28,982</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,474	(6,032)	442
TOTAL FUNDS	<u>6,474</u>	<u>(6,032)</u>	<u>442</u>

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

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	28,540	(1,958)	26,582
TOTAL FUNDS	<u>28,540</u>	<u>(1,958)</u>	<u>26,582</u>

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	11,586	(13,544)	(1,958)
TOTAL FUNDS	<u>11,586</u>	<u>(13,544)</u>	<u>(1,958)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

Minginish Community Minibus Group SCIO

Detailed Statement of Financial Activities
for the Year Ended 30 September 2024

	30.9.24 £	30.9.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	260	40
Bus Operator grant	7	13
	267	53
Other trading activities		
Hire of minibus	4,845	6,421
	4,845	6,421
Total incoming resources	5,112	6,474
EXPENDITURE		
Charitable activities		
Insurance	769	769
Postage and stationery	11	-
Fuel	818	487
Repairs & renewals	2,538	970
Road tax & licences	165	165
Cleaning	32	-
Administration	18	-
Depn of plant & equipment	127	149
Depn of minibus	2,689	3,162
	7,167	5,702
Support costs		
Governance costs		
Accountancy fees	345	330
	345	330
Total resources expended	7,512	6,032
	7,512	6,032
Net (expenditure)/income	(2,400)	442
	(2,400)	442

Minginish Community Minibus Group SCIO

Balance Sheet

30 September 2024

	Notes	30.9.24 Unrestricted fund £	30.9.23 Total funds £
FIXED ASSETS			
Tangible assets	5	15,954	18,770
CURRENT ASSETS			
Debtors	6	1,605	1,566
Cash at bank and in hand		9,349	9,925
		10,954	11,491
CREDITORS			
Amounts falling due within one year	7	(326)	(1,279)
NET CURRENT ASSETS		10,628	10,212
TOTAL ASSETS LESS CURRENT LIABILITIES		26,582	28,982
NET ASSETS		26,582	28,982
FUNDS	8		
Unrestricted funds		26,582	28,982
TOTAL FUNDS		26,582	28,982

The financial statements were approved by the Board of Trustees and authorised for issue on
26.7.25 and were signed on its behalf by:


Trustee