

NAIRN COMMUNITY TRANSPORT SCIO
TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

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NAIRN COMMUNITY TRANSPORT SCIO

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are pleased to present their report together with the financial statements of the Charity for the year ended 31 March 2025.

Reference and Administrative Details

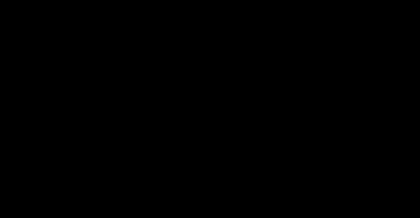
Nairn Community Transport SCIO

Scottish Charity No. SC036650

Principal and Registered Office

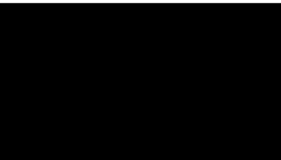
Nairn Community & Arts Centre
King Street
Nairn
IV12 4BQ

Trustees and Office Bearers



73 High street
Nairn
IV12 4BS

Independent Examiner



Status of Charity and Governing Document

Nairn Community Transport SCIO, (NCTS) is a registered Scottish charity (Number SC036650), governed by its constitution. It was formerly a charitable company limited by guarantee (Number SC281636) that was converted to a SCIO on 20 January 2016.

NAIRN COMMUNITY TRANSPORT SCIO

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025 (continued)

Trustees and Office Bearers

The Trustees of the charity, as disclosed on page 1, also form the Board of the charity. The Board is made up of not less than three members. The Trustees must elect a Chair, Treasurer and a Secretary. Responsibility for the charity's day-to-day management is delegated via a Service Level Agreement to the manager of Nairn Community & Arts Centre.

New Trustees can be appointed at any time by way of a resolution passed by majority vote at a Board meeting. One third of the charity Trustees shall retire from office at each Annual General Meeting by rotation and can offer themselves for re-election. They should be made conversant with the values and aims of the charity and be conversant with the day to day running of the charity. Their induction programme needs to be reviewed and, at a minimum, should include an understanding of the statutory obligation of Trustees.

Other Trustees Serving During Period



Aims and Affiliation

The principal objective of the charity is to provide not-for-profit transport services to local community groups. Services are provided to a wide range of people including senior citizens and lunch clubs, care homes, disabled groups, churches and church groups, schools, youth groups and youth sports teams.

Achievements and Performance

Business Operations

In the past year NCTS has experienced a downturn in usage. With over 70 varied organisations being affiliated management are confident that spare capacity can be utilised though a more intensive marketing strategy emphasising the service provided by NCTS.

Over the past year NCTS has purchased a brand new vehicle. This was made possible through insurance settlement on bus write off, Government grant funding from the Community Regeneration Fund, administered by Highland Council and sale of the older bus MX17BKL. The fleet of 3 buses is deemed adequate for the service provided by NCTS.

Vehicles

The West End Garage, Nairn continues to offer a good service to NCTS which enables the buses to keep running and who make every effort to limit off-road time. Each bus is deep cleaned every month to ensure customer satisfaction and additional cleaning is performed if required.

We currently have no major technical or other issues with any of our 3 buses. With our new bus in place we expect not only reduced ongoing maintenance cost but also a more modern and comfortable vehicle for hire to our association members.

NAIRN COMMUNITY TRANSPORT SCIO

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025 (continued)

Staff and Volunteers

The Trustees are grateful to all the volunteer drivers who give up their time to drive for users unable to supply drivers. This service is greatly appreciated by these user groups. To improve relationship with volunteer drivers the Board has a designated member responsible for this role.

NCTS are grateful for the continued support of Nairn Community & Arts Centre staff for their fulfilment of the Service Level Agreement requirements.

Driver Qualifications

Nairn Community Transport SCIO is responsible for ensuring the competency of all volunteer drivers with respect to driving ability, vehicle and safety awareness and where applicable, passenger accessibility. To achieve this NCTS work closely with Nairn Community and Arts Centre who offer both MiDAS and driver competency certification courses.

Financial Review

Principal Sources of Funding

NCTS has experienced a downturn in usage which is currently being addressed through an increased marketing strategy. The main sources of income are the hire charges paid by user groups, and the grant funding from Highland Council for the provision of agreed and designated services. NCTS recognises that there is spare capacity within the fleet and is working with the Service Level Provider to address this issue. The main expenditures are the running costs: maintenance, servicing, insurance and inspection of the vehicles together with the overheads for administration and support. Due to the ever increasing costs of administration, particularly insurance provider requirements, and the consequential increase of Nairn Community & Arts Centre staff time, the administration support fee has been maintained at £25,000 for the current and subsequent financial years. The Trustees are grateful for the support of Highland Council and others for donations received and the many user groups who hired our vehicles.

NCTS maintained the hire rate over the past year despite escalating insurance and other costs. It is proposed to keep the basic hire rate at £1 per kilometer with enhanced rates for longer hires. This strategy, along with increased marketing will hopefully encourage more use of our vehicles. By keeping our rates as competitive as possible we hope to provide as much benefit as possible to our users.

The Trustees are acutely aware of the need to maintain income and to minimise costs in order to continue to provide the same levels of service.

NAIRN COMMUNITY TRANSPORT SCIO

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025 (continued)

Results for the Year

The financial statements for the year are set out on pages 5 to 9. The Receipts and Payments Account page 5 reflects a deficit for the year of £11,820 (2024 - surplus £4,996). This, when added to the funds brought forward of £49,433, gives rise to a total of unrestricted general funds carried forward of £37,613. In 2023 the Trustees took the decision to set up a designated fund as part of unrestricted funds of £25,000. The insurance settlement of £38,000 for minibus MX17BKL received in 2024 and sale of bus DX13 for £5,000 increased the designated fund to £68,000 to allow the purchase of future buses for the continued running of NCTS services. During the year this fund was utilised to purchase a new bus and subsequently reduced to £15,000.

Reserves

The Board considers that there is sufficient level of funding available in order to meet the short term needs of the charity. General funds have been kept in the form of bank deposits and represents over 1 year of operating costs.

Regular costing reviews will result in appropriate and justifiable pricing. This will help maintain NCTS for the longer term.

Significant Events During The Year

The charity submitted a grant application in January 2024 to Highland Council who administer the Community Regeneration Programme on behalf of the Scottish and UK Governments. The project was for the purchase of a new minibus. The application was successful and was awarded a total of £44,500. This funding together with reserves allowed the purchase of a new bus which significantly enhances the fleet.

Future Plans

NCTS have investigated the purchase of an electric powered bus to make use of the charging facilities recently built at Nairn Community & Arts Centre which would contribute to the green expectations of future generations. At this juncture however the requirements of NCTS cannot be fully met by the purchase of an electric powered vehicle. This situation will be reviewed on a regular basis.

Approved by the Trustees and signed on their behalf on 16 June 2025



NAIRN COMMUNITY TRANSPORT SCIO

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Designated Funds</u> £	<u>2025 Total</u> £	<u>2024 Total</u> £
Receipts					
Donations	2	57	-	57	101
Grants	3	5,413	44,500	49,913	7,335
Gross Trading Receipts	4	19,329	-	19,329	32,579
Insurance Settlement - Vehicle Sale	5	-	5,000	5,000	38,000
Total Receipts		24,799	49,500	74,299	78,015
Payments					
Gross Trading Payments	6	21,729	64,390	86,119	73,019
Governance Costs	7	-	-	-	-
Total Payments		21,729	64,390	86,119	73,019
Net Receipts / (Payments) for Year		3,070	(14,890)	(11,820)	4,996
Transfers to / (from) Funds		33,110	(33,110)	-	-
Surplus / (Deficit) for Year		36,180	(48,000)	(11,820)	4,996

NAIRN COMMUNITY TRANSPORT SCIO

STATEMENT OF BALANCES

FOR THE YEAR ENDED 31 MARCH 2025

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Designated Funds</u> £	<u>2025 Total</u> £	<u>2024 Total</u> £
Cash Funds					
Cash and Bank Balances at 1 April 2024		(13,567)	63,000	49,433	44,437
Surplus / (Deficit) Shown on Receipts and Payments Account		36,180	(48,000)	(11,820)	4,996
Cash and Bank Balances at 31 March 2025		<u>22,613</u>	<u>15,000</u>	<u>37,613</u>	<u>49,433</u>
Reserves					
Unrestricted Funds	11	<u>22,613</u>	<u>15,000</u>	<u>37,613</u>	<u>49,433</u>

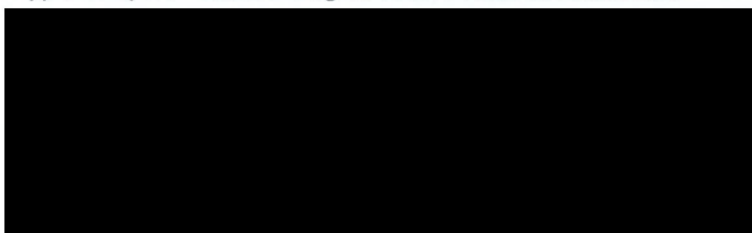
Statement of Assets at 31 March 2025

		2025	2024
The Charity currently owns 3 motor vehicles used to deliver the services.	WP17	8,700	15,000
The vehicles were valued by GM Minibus Co. Newton Abbot in 2024	WA66	8,202	14,500
and in 2025 by reference to Parkers Used Van Guide.	MF74	41,652	-
1 vehicle was disposed of during the year.	DX13	-	8,000
		<u>58,554</u>	<u>37,500</u>
Debtors due		7,418	7,300
Support Costs paid in advance for 2024/25		-	25,000
		<u>7,418</u>	<u>32,300</u>

Statement of Liabilities at 31 March 2025

Invoices due for payment	<u>285</u>	<u>1,090</u>
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Approved by the Trustees and signed on their behalf on 16 June 2025



NAIRN COMMUNITY TRANSPORT SCIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of Financial Statements

The financial statements have been prepared on a receipts and payments basis for this year.

Taxation

The charity is exempt from tax on its charitable activities.

Receipts and Payments Account

For the purpose of the Receipts and Payments Account as shown on page 6, funds are defined as follows:

Unrestricted funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds

Designated funds have been set aside out of unrestricted funds by the Trustees for particular purposes.

2. Donations

	Unrestricted Funds £	Designated Funds £	2025 Total £	2024 Total £
Community Donations	57	-	57	101

Income received from donations in the previous year was unrestricted.

3. Grants

	Unrestricted Funds £	Designated Funds £	2025 Total £	2024 Total £
SG/UK Govt. Community Regeneration Fund	-	44,500	44,500	-
Highland Council	5,413	-	5,413	7,335
	5,413	44,500	49,913	7,335

Community Regeneration Funding is an umbrella term to cover multiple community-led funding programmes, administered by the Highland Council. The funding source for the full grant award is from the UK Shared Prosperity Fund.

Income received from grants in the previous year was unrestricted.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025 (continued)

4. Gross Trading Receipts

	Unrestricted <u>Funds</u>	Designated <u>Funds</u>	2025 <u>Total</u>	2024 <u>Total</u>
	£	£	£	£
Bus Hires	19,329	-	19,329	32,579

Income received from gross trading receipts in the previous year was unrestricted.

5. Insurance Settlement - Vehicle Sale

	Unrestricted <u>Funds</u>	Designated <u>Funds</u>	2025 <u>Total</u>	2024 <u>Total</u>
	£	£	£	£
MX17 BKL Bus Written Off	-	-	-	38,000
DX13 BKL Bus Sold	-	5,000	5,000	-
	-	5,000	5,000	38,000

Income received from gross trading receipts in the previous year was unrestricted.

6. Gross Trading Payments

	Unrestricted <u>Funds</u>	Designated <u>Funds</u>	2025 <u>Total</u>	2024 <u>Total</u>
	£	£	£	£
New Bus Purchase	-	64,390	64,390	-
Fuel	3,967	-	3,967	6,427
Repairs and Maintenance	4,059	-	4,059	8,857
Insurance	10,972	-	10,972	4,309
Road Tax	584	-	584	736
MOT	-	-	-	-
Lift Inspection	780	-	780	432
Training	60	-	60	703
Cleaning	425	-	425	625
Support Costs 2023/24	-	-	-	25,000
Support Costs 2024/25	-	-	-	25,000
Volunteer Driver Expenses	178	-	178	130
Administration	591	-	591	520
Sundry Expenses	113	-	113	280
	21,729	64,390	86,119	73,019

Expenditure on gross trading payments in the previous year was unrestricted.

7. Governance Costs

	Unrestricted <u>Funds</u>	Designated <u>Funds</u>	2025 <u>Total</u>	2024 <u>Total</u>
	£	£	£	£
Independent Examination Fee	-	-	-	-

Expenditure on governance costs in the previous year was unrestricted.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025 (continued)

8. Trustees Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charity was paid or repayable for the period to any Trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

9. Staff Costs and Numbers

The charity has no employees (2024 - nil) but pays a fee to Nairn Community & Arts Centre for the provision of support services.

10. Donated Services

The charity uses volunteer drivers to provide the service that they offer. The Trustees have not quantified the value of this donated service.

11. Reserves

	Unrestricted Funds	Designated Funds	Total
	£	£	£
Funds at 1 April 2024	(13,567)	63,000	49,433
Receipts	24,799	49,500	74,299
Payments	(21,729)	(64,390)	(86,119)
Transfers	33,110	(33,110)	-
Funds at 31 March 2025	22,613	15,000	37,613

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Designated funds have been set aside out of unrestricted funds by the Trustees to allow the purchase of future buses for the continued running of NCTS services.

NAIRN COMMUNITY TRANSPORT SCIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 5 to 9.

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 trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 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 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) (a) 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.

Date : 23/06/25