

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1	June	2024		31	May	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Ross of Mull and Iona Community Transport Scheme

RoMICTS

SC43302

Lee Cottage, 1 Lee

Bunessan

Isle of Mull

Postcode PA67 6DN

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Convenor	From 27 June 2024	
2		Secretary		
3		Treasurer	From 26 February 2025	
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
	Resigned 27 June 2024

Structure, governance and management

Type of governing document

The organisation was registered as a SCIO on 18th July 2012. It is governed under a Constitution which was adopted on 31 August 2022.

Trustee recruitment and appointment

Under its Constitution, the Trustees are also the sole members of the charity. Trustees are appointed for terms of 3 years, which can be renewed at the AGM. There must be a minimum of 3 and a maximum of 8 trustees, including 3 who act in the roles of Convenor, Secretary and Treasurer.

Trustees are sought who can provide the skills necessary to run the organisation, and who are representative of the community served in the Ross of Mull and Iona.

Objectives and activities

Charitable purposes

To promote a transport service that seeks to reduce its greenhouse gas emissions whilst meeting the transport needs of the people of the Ross of Mull and Iona.

To promote the participation of residents in activities and events where transport would normally be a barrier, thereby reducing social isolation and exclusion in vulnerable groups. To advance the ability of residents to access medical appointments where transport would normally be a barrier.

To allow community groups access to an affordable vehicle.

Summary of the main activities in relation to these objects

We serve a dispersed rural population in South West Mull and Iona where there is limited public transport, no private taxi service, and limited patient transport. We coordinate the provision of transport services by volunteers and our employed coordinator using a mix of volunteers' own vehicles and our electric Mercedes bus to provide free transport.

Key activities include: transport to medical appointments, social events (including those aimed at the elderly or children), shops and ferries; delivery of shopping or prescriptions to the housebound; and provision of the 7 seater electric vehicle for use by residents and community groups.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

During the year RoMICTS undertook more than 600 trips for residents and visitors to south-west Mull and Iona. The key reasons for these journeys (more than 100 trips each) were:

- Attending medical appointments (including to hospitals at Craignure, Oban and Glasgow) and delivery of NHS prescriptions
- Attending social events, including the Library, Book Bugs, Older people's lunch, ceilidhs, and community events
- Shopping trips or delivering shopping to the housebound
- Getting to work, school, or accessing ferries or other public transport

We were also used by a smaller number of tourists and visitors to our area.

Our electric bus has been used by residents to transport their own groups, including children attending music or sports events, people attending church services or other events or transporting family and visitors.

RoMICTS had previously run a monthly community café on the Ross, which was much appreciated as a social event for residents and acted as a fundraising event for our work. Unfortunately, we were unable to find a new volunteer willing to take on organising these, and so these came to an end. Our fundraising has instead successfully concentrated on applying for grants to fund the shortfall not covered by user and community donations.

As part of our commitment to reducing greenhouse gas emissions, we were able to get funding for an electric vehicle charger to be installed at Creich Community Hall. This has made charging our own EV easier, whilst increasing the availability of public charging spaces for residents and visitors alike. This is also expected to produce a small net income for the charity over the next few years.

Financial review

Brief statement of the charity's policy on reserves

RoMICTS holds reserves to cover the following:

- Restricted funds which are held to be spent according to the restrictions applying to their grant;
- General reserves to cover unexpected costs, such as major repairs to the vehicle, long term sickness requiring cover, or the failure to obtain anticipated grant funding.

Details of any deficit

During this year the charity had a deficit of £8,089. This included the spending of half of a £20,000 restricted grant which had been received shortly before the end of the previous financial year.

Donated facilities and services (if any)

RoMICTS has approximately a dozen active volunteer drivers who undertake trips both in their own and in the charity's vehicle. Volunteer trustees give freely of their time and expertise.

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)
*OSCR will accept
digital or typed
signatures*

Full name(s)

Position (e.g. Chair)

Date

SECRETARY

TREASURER

6/1/26

06/01/26

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	9,516				9,516	7,204
Legacies					-	
Grants	10,000	6,581			16,581	23,000
Receipts from fundraising activities					-	1,144
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	277
A1 Sub total	19,516	6,581	-	-	26,097	31,625
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	4,500
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	4,500
Total receipts	19,516	6,581	-	-	26,097	36,125
A3 Payments						
Expenses for fundraising activities	1,066				1,066	484
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	15,366	10,345			25,711	21,941
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	99				99	600
Legal costs					-	
Other	120				120	65
Ovberpayments - debts	701				701	
A3 Sub total	17,352	10,345	-	-	27,697	23,090
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	908	5,581			6,489	
Purchase of investments					-	
A4 Sub total	908	5,581	-	-	6,489	-
Total payments	18,260	15,926	-	-	34,186	23,090
Net receipts / (payments)	1,256	(9,345)	-	-	(8,089)	13,035
A5 Transfers to / (from) funds						
	1,440	(1,440)			-	
Surplus / (deficit) for year	2,696	(10,785)	-	-	(8,089)	13,035

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	7,834	21,061			28,895	
	Surplus / (deficit) shown on receipts and payments account	2,696	(10,785)			(8,089)	
						-	
						-	
	Cash and bank balances at end of year	10,530	10,276	-	-	20,806	-
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Mercedes Bus (EV)	Unrestricted	70,115	34,090	55,000
	Charging station at Creich (50%)	Unrestricted	6,489	6,489	
	Debts	Unrestricted	701	701	
		Total	77,305	41,280	55,000

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval6/1/26
6.1.26

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Unrestricted	Bank of Scotland	1	10,000
Transport to community events / warm spaces	Argyll & Bute	1	1,000
Charging station at Creich Hall	Waterfall Fund	1	5,000
Charging station at Creich Hall	Creich Hall	1	581
Total			16,581

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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Authority under which paid

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£
Volunteers mileage expense	2	225

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Mull Rally Fundraising	1,500				1,500	
Inverlussa Shellfish	500				500	
MESS	500				500	
Users and Community groups	7,016				7,016	7,204
Total	9,516	-	-	-	9,516	7,204

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Bank of Scotland Foundation	10,000		10,000	
Argyll & Bute		1,000	1,000	2,500
Waterfall Fund		5,000	5,000	
National Lottery				20,000
Creich Hall		581	581	
Total	10,000	6,581	16,581	22,500

- - - reference

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Cash float balance brought forward	277				277	
					-	
					-	
					-	
					-	
					-	
					-	
Total	277	-	-	-	277	-

reference error

reference error

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Employment	3,843	10,000			13,843	11,940
Charging costs / fuel / mileage claims	5,370				5,370	4,181
Maintenance	2,276				2,276	2,222
Insurance	2,860				2,860	2,774
Volunteers	225				225	101
Employee expenses	85				85	29
Advertising	56				56	35
Telephone	215				215	300
Warm spaces, Library etc		345			345	179
Ferries, bus	436				436	180
Other					-	
Total	15,366	10,345	-	-	25,711	21,941

reference error

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Additional analysis (2)

5 Breakdown of unrestricted funds

	General Fund	Bank of Scotland Foundation	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	9,516				9,516	7,204
Legacies					-	
Grants		10,000			10,000	500
Receipts from fundraising activities					-	1,144
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	9,516	10,000	-	-	19,516	9,125
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	9,516	10,000	-	-	19,516	9,125
Payments						
Expenses for fundraising activities	1,066				1,066	484
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,366	10,000			15,366	21,762
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	99				99	600
Legal costs					-	
Other	120				120	65
Overpayments to be reclaimed	701				701	
Sub total	7,352	10,000	-	-	17,352	22,911
Payments relating to asset and investment movements						
Purchases of fixed assets	908				908	
Purchase of investments					-	
Sub total	908	-	-	-	908	-
Total payments	8,260	10,000	-	-	18,260	22,911
Net receipts / (payments)	1,256	-	-	-	1,256	(13,786)
Transfers to / (from) funds	1,440				1,440	1,260
Surplus / (deficit) for year	2,696	-	-	-	2,696	(12,526)

Nature and purpose of funds

The general funds are used for the provision of transport services to the charity's service users. Community members requiring a lift can book through the coordinator and be matched with a volunteer, who may use the charity's Mercedes bus EV or their own vehicle. In addition, services are provided delivering shopping and prescriptions to community members who are housebound. Costs of providing the service include the cost of the coordinator, maintaining and insuring the vehicle. The grant from the Bank of Scotland Foundation was unrestricted

Additional analysis (3)

6 Breakdown of restricted funds

	National Lottery	Argyll & Bute	Waterfall re- Creich EV charger	Creich Hall re- EV Charger	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants		1,000	5,000	581	6,581	22,500
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	1,000	5,000	581	6,581	22,500
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	1,000	5,000	581	6,581	22,500
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	10,000	345			10,345	179
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	10,000	345	-	-	10,345	179
Payments relating to asset and investment movements						
Purchases of fixed assets			5,000	581	5,581	
Purchase of investments					-	
Sub total	-	-	5,000	581	5,581	-
Total payments	10,000	345	5,000	581	15,926	179
Net receipts / (payments)	(10,000)	655	-	-	(9,345)	22,321
Transfers to / (from) funds		(1,440)			(1,440)	(1,260)
Surplus / (deficit) for year	(10,000)	(785)	-	-	(10,785)	21,061

Nature and purpose of funds

The National Lottery award was received at the end of the previous financial year and is designed to support the employment of a coordinator and the use of volunteer drivers. The grant was £20,000 to cover 2 years, with half of the grant being utilised in this financial year for employee costs and the remaining half being carried forward.

The Argyll & Bute award was to enable transport and other support for community events, such as Remembering the Ross, Library, Book Bugs and social events. A notional charge of £30 for each event is transferred to the general fund in respect of transport provision.

The Waterfall Fund grant was obtained to support the provision of an electric vehicle charger at Creich Community Hall, to which the Hall also contributed £581. The charger was installed during the year, commencing use right at the end of the year. This provides a useful second public charger for the Western Ross, and has produced much greater reliability for charging our own vehicle. It is expected to produce a small net income for the charity over the next few years.

APPENDIX 3



		Independent examiner's report on the accounts v2								
Report to the trustees/members of		Ross of Mull and Iona Community Transport Scheme								
Registered charity number		SC43302								
On the accounts of the charity for the period		Period start date					Period end date			
		Day	Month	Year		Day	Month	Year		
		01	June	2024	to	31	May	2025		
Set out on pages		1 - 6						(remember to include the page numbers of additional sheets)		
Respective responsibilities of trustees and examiner		<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.</p>								
Basis of independent examiner's statement		<p>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.</p>								
Independent examiner's statement		<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached 								
Signed**:										
Name:										
Relevant professional qualification(s) or body (if any):										
Address:										

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures