

**WESTHILL & DISTRICT COMMUNITY MINIBUS (SCIO)**

SCO43773

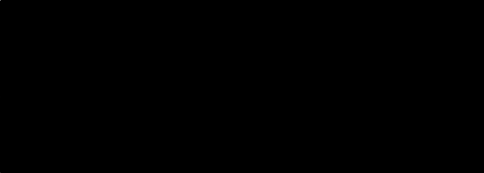
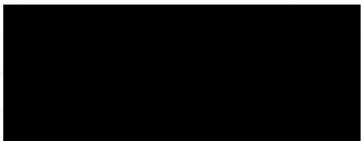
**INCOME and EXPENDITURE ACCOUNT for January to December 2024**

	2024	2023
	£	£
Funds in Bank Account at 1/01/24	8,259.86	25813
<u>Income</u>		
Minibus hires	65,249.23	37870
<u>Expenditure</u>		
Fuel costs	15085.90	10635
Minibuses servicing & repairs	11266.45	8624
Minibuses Insurance	4388.58	2945
Sundry costs	881.00	477
Co-ordinator admin fee	9787.38	6387
Rental of co-ordinator two drives for parking minibuses	600.00	600
Hiring of Boys Brigade Minibus	965.00	675
Purchase Ford Transit Minibus from Boys Brigade	3000.00	25080
Total Expenditure in year	45974.31	55,423
Surplus for 2024	19,274.92	-17,553
Funds in Bank Account at 31/12/24	27,534.78	8,260

Prepared from records of the Westhill & District Community Minibus  
and certified to be in accordance therewith

# OSCr

Office of the Scottish Charity Regulator

		<b>Independent examiner's report on the accounts</b> v2							
<b>Report to the trustees/members of</b>	<b>Charity name</b>	WESTHILL & DISTRICT COMMUNITY MINIBUS (SCIO)							
<b>Registered charity number</b>		SC043773							
<b>On the accounts of the charity for the period</b>	<b>Period start date</b>	<b>Day</b>	<b>Month</b>	<b>Year</b>	<b>to</b>	<b>Period end date</b>	<b>Day</b>	<b>Month</b>	<b>Year</b>
		1	January	2024			31	December	2024
<b>Set out on pages</b>							(remember to include the page numbers of additional sheets)		
<b>Respective responsibilities of trustees and examiner</b>	<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. 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>								
<b>Basis of independent examiner's statement</b>	<p>My examination is 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 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 accounts.</p>								
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention:-</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met</li> </ul> </li> </ol>								
<b>Signed:</b>							<b>Date:</b>		
<b>Name:</b>							24 Sept 2025		
<b>Relevant professional qualification(s) or body (if any):</b>									
<b>Address:</b>									

\*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.

## 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	8,260				8,260	25,813
	Surplus / (deficit) shown on receipts and payments account	19,275				19,275	(17,553)
						-	
						-	
	Cash and bank balances at end of year	27,535	-	-	-	27,535	8,260
	(Agree balances with receipts and payments account(s))						

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

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	15 seat Transit Minibus B07 XES	Main Unrestricted fund	3,000	2,500	
	17 seat Transit Minibus YP64 HTJ	Main Unrestricted fund	13,678	6,000	8,000
	15 seat Citroen Minibus BX67 DXK	Main Unrestricted fund	25,080	15,000	20,000
		Total	41,758	23,500	28,000

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

Categories	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  
approval

			27/9/25

**APPENDIX 1**

**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)	<div></div>	
Full name(s)	<div></div>	
Position (e.g. Chair)	Chair	
Date	27/9/25	

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	January	2024	To	31	December	2024

Reference and administration details

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

WESTHILL & DISTRICT COMMUNITY MINIBUS (SCIO)
SC043773

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)
	Chairperson		
	Secretary		
	Treasurer		
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

## Structure, governance and management

### Type of governing document

The Charity is a Scottish Charitable Incorporated Organisation. It is governed by its constitution adopted in December 2012. The group was granted charitable status by OSCR on 8<sup>th</sup> February 2013.

The charity is affiliated to the Community Transport Association

### Trustee recruitment and appointment

The management committee are the charity trustees and office-bearers. Membership of the management committee is open to all members

## Objectives and activities

### Charitable purposes

To provide an affordable minibus hire service to schools, clubs and other not-for-profit clubs or organisations in the Westhill area

### Summary of the main activities in relation to these objects

The two minibuses were used by the regular groups, mostly on a self-drive basis.  
There was 378 rentals during the year at an average charge of £173 (including fuel).

## APPENDIX 1

### Achievements and performance

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

We provided transport for the regular user groups at a cost which in most cases was significantly cheaper than if they had either hired a self-drive minibus or a bus with driver from a commercial operator

### Financial review

**Brief statement of the charity's policy on reserves**

Any surplus generated is retained to be used for funding cost of replacing a minibus at a future point

**Details of any deficit**

**Donated facilities and services (if any)**

**APPENDIX 1**

**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)		
Full name(s)		
Position (e.g. Chair)	Chair	
Date	27/9/25	



**WESTHILL & DISTRICT COMMUNITY MINIBUS (SCIO)****SC043773****Receipts and payments accounts**

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	January	2024		31	December	2024

**Section A Statement of receipts and payments**

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations					-	
Legacies					-	
Grants	-				-	
Receipts from fundraising activities					-	
Gross trading receipts	65,249				65,249	37,870
Income from investments other than land and buildings	-				-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>65,249</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,249</b>	<b>37,870</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	100				100	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>-</b>
<b>Total receipts</b>	<b>65,349</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,349</b>	<b>37,870</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments	43,044				43,044	30,318
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	30				30	25
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
	-				-	
<b>A3 Sub total</b>	<b>43,074</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,074</b>	<b>30,343</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	3,000				3,000	25,080
Purchase of investments					-	
<b>A4 Sub total</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>25,080</b>
<b>Total payments</b>	<b>46,074</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,074</b>	<b>55,423</b>
<b>Net receipts / (payments)</b>	<b>19,275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,275</b>	<b>(17,553)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>19,275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,275</b>	<b>(17,553)</b>

## 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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	8,260				8,260	25,813
	Surplus / (deficit) shown on receipts and payments account	19,275				19,275	(17,553)
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>27,535</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,535</b>	<b>8,260</b>
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

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

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
<b>B3 Other assets</b>	15 seat Transit Minibus B07 XES	Main Unrestricted fund	3,000	2,500	
	17 seat Transit Minibus YP64 HTJ	Main Unrestricted fund	13,678	6,000	8,000
	15 seat Citroen Minibus BX67 DXK	Main Unrestricted fund	25,080	15,000	20,000
		<b>Total</b>	<b>41,758</b>	<b>23,500</b>	<b>28,000</b>

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

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

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

Signature

Print Name

Date of  
approval


## Section C Notes to the Accounts

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

The trustees maintain a single unrestricted fund for all income and expenditure.

### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
-			
Total			-

### C3a Trustee remuneration

	-	
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### C3b Trustee remuneration - details

Authority under which paid	£
The chairperson, David Ritchie, is also administrator and co-ordinator for all activities connected with running the minibuses. He received 15% of the minibus hire income. This is permitted per the constitution.	9,787
two minibuses are kept on drives at chairperson's house and he charges a rental of £50 per month to the charity for this.	600

### C4a Trustee expenses

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

	Number of trustees	£

### C5 Transactions with trustees and connected persons

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

### C6 Other information

All the trading receipts are from the rental of our three minibuses to community groups and charitable organisations. There was 378 rentals during the year at an average charge of £173 (including fuel).

## WESTHILL &amp; DISTRICT COMMUNITY MINIBUS (SCIO)

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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 £
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	-
	-	-	-	-	-	-

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
<b>Total</b>	-	-			-	-
	-	-			-	-

**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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	-
	-	-	-	-	-	-

**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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	-
	-	-	-	-	-	-

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## Additional analysis (2)

### 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below <b>Bank account</b>	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	<b>Total unrestricted funds</b>	<b>Total unrestricted funds last period</b>
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	65,249				65,249	37,870
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>65,249</b>	-	-	-	<b>65,249</b>	<b>37,870</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	100				100	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>100</b>	-	-	-	<b>100</b>	-
<b>Total receipts</b>	<b>65,349</b>	-	-	-	<b>65,349</b>	<b>37,870</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments	43,044				43,044	30,343
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	30				30	25
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	<b>43,074</b>	-	-	-	<b>43,074</b>	<b>30,368</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	3,000				3,000	25,080
Purchase of investments					-	
<b>Sub total</b>	<b>3,000</b>	-	-	-	<b>3,000</b>	<b>25,080</b>
<b>Total payments</b>	<b>46,074</b>	-	-	-	<b>46,074</b>	<b>55,448</b>
<b>Net receipts / (payments)</b>	<b>19,275</b>	-	-	-	<b>19,275</b>	<b>(17,578)</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>19,275</b>	-	-	-	<b>19,275</b>	<b>(17,578)</b>

#### Nature and purpose of funds

## WESTHILL &amp; DISTRICT COMMUNITY MINIBUS (SCIO)

SC043773

**Additional analysis (3)****6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
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					-	
<b>Sub total</b>	-	-	-	-	-	
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	
<b>Total receipts</b>	-	-	-	-	-	
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
<b>Sub total</b>	-	-	-	-	-	
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	
<b>Total payments</b>	-	-	-	-	-	
<b>Net receipts / (payments)</b>	-	-	-	-	-	
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	

**Nature and purpose of funds**

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