

**Local Energy Action Plan**  
**Annual Report and Financial Statements**  
**For the Year Ended**  
**31 March 2024**

**Scottish Charity Reference**  
**SC 044019**

## **Local Energy Action Plan**

### **Annual Report and Financial Statements For the Year Ended 31 March 2024**

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## Local Energy Action Plan

### Reference & Administrative Information

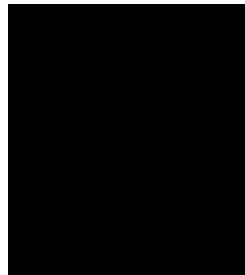
***Registered office:***

39 High Street  
Lochwinnoch  
Renfrewshire  
PA12 4AB

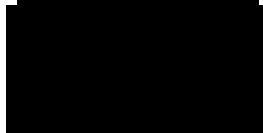
**Scottish Charity Number:**

SC044019

**Trustees**



***Independent examiner:***



## **Local Energy Action Plan**

### **Report of the Trustees**

The trustees are pleased to present their annual report and the financial statements for the year ended 31 March 2024.

#### ***Structure, Governance and Management***

##### **Constitution**

Application for incorporation as a Scottish Charitable Incorporated Organisation (SCIO) was successfully approved by the Office of the Scottish Charity Regulator (OSCR) on 21st May 2013. OSCR were satisfied that the organisation met the charity test and the legal requirements for being a SCIO, and entered it in the Scottish Charity Register. It is now an incorporated body having charitable status under the Charities and Trustee Investment (Scotland) Act 2005.

##### ***Objectives,***

The objectives of the charity are:

1. To advance environmental protection and improvement by
  - supporting individual homes, organisations, charities and businesses to reduce carbon emissions and improve energy efficiency,
  - facilitating and encouraging the adoption of efficient and low carbon means of transport, and
  - promoting waste reduction and sustainable living programmes.
2. To advance education by raising awareness and motivating those in the community to adopt sustainable environmentally friendly practices.
3. To encourage community participation in contributing to environmental improvement by being an integral, respected and trusted part of the local community providing services which meet the needs of the community and develop new skills and perspectives.

The area within which the organisation shall operate (in our constitution referred to as the 'Area of Benefit') shall be Renfrewshire and, where geographically consistent with the aims of the organisation, beyond.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

LEAP's charitable objectives during this period were mainly delivered through the activities of the Car Club, the LEAP Together program as well as launching an E-Bike sharing pilot. LEAP also rented premises at 39 High Street, Lochwinnoch as a base of operations, which it also made available as a co-work Space.

#### **Car Club**

The Car Club provides members with access to a selection of five zero-emission vehicles based in Lochwinnoch and Linwood, reducing the need for them to have their own, or a second car. Each LEAP Car Club member pays an annual membership or a monthly subscription. Bookings for car hire are made online - with convenient access to vehicles 24 hours per day. Tariffs are reviewed periodically and these are advertised openly. The charges to the members cover the fuel, vehicle insurance, any road tax, MOT, servicing, maintenance and cleaning costs. Members are billed monthly for 'hire' and 'mileage' fees, which vary depending on the specific vehicle hired. Car Club vehicles made 1,415 journeys over this period.

The Car Club also launched an E-Bike share club in partnership with Linstone Housing in November 2023.

## Local Energy Action Plan

### Report of the Trustees

#### *Activities & Achievements (continued)*

##### LEAP Together

This part of the organisation has had another successful year building on the growth of the staffing Team and improving financial resources. We have worked with a range of funders to deliver across a number of project areas.

##### Lochwinnoch Community Larder

We were able to hire a full-time Service Manager during this year which helped the project to move forward; It has provided extra support for Volunteers and improved the service for members. We grew the membership to more than 1500 individuals during this timeframe and continued to deliver weekly food parcels to the most vulnerable in the community. We grew our Volunteer Team as well - in particular the younger Duke of Edinburgh Volunteers. The introduction of cooking classes were very successful during this time - we ran two courses which were well attended and gave us excellent feedback. The Community Fridge and Freezer have proven to be very successful with the 24/7 access giving us some challenges but in general being useful to the community, and very well used. We delivered a number of fundraising, pop-up events in partnership with other groups. We also established growing spaces in two private gardens locally where we have been growing vegetables to help with provision for the project during this time.

##### Diggin' It

Diggin't It has continued consistently with a successful seed library and growing community. We funded a permaculture course which was well attended and helped establish knowledge locally about sustainable growing methods.

##### Lochwinnoch Feel Good Festival

The Festival has been our biggest growth area and it received civic recognition from Renfrewshire Council for its contribution to the Community. We hosted a Feel Good Fortnight in May which included a community festival day in our local park which was attended by more than 700 people, as well as a Wellbeing Fair in a local community space which was very successful. Reviews of the events told us that the project has exceeded its aims in connecting people with structures of support round wellbeing, as well as to each other, improving mental health and building community.

#### **Funding Sources**

The fees received from Car Club members over the period, including the tenant subsidy from Linstone Housing, largely covered the running costs of the cars (excluding depreciation and staff costs). The Larder receives regular donations from service users. In addition, funding was received from the following sources:

- Energy Savings Trust for upgrade of two Hybrid vehicles to Zero-Emission vehicles.
- Paths For All - 50% of Car Club Staff Costs
- *Funding towards LEAP Together Projects came from* - National Lottery Community Fund, Renfrewshire Council, Robertson Trust, Bank of Scotland Foundation, Garfield Weston, Neighbourly, Foundation Scotland, Hubbub Foundation, Engage Renfrewshire,

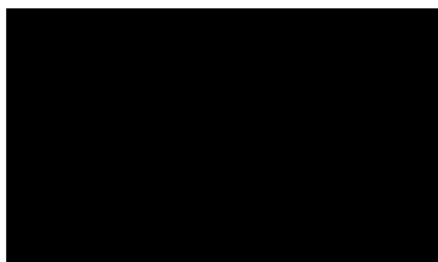
## **Local Energy Action Plan**

### **Report of the Trustees**

#### **Future Plans**

Although LEAP continues to grow as a social enterprise operation, the Car Club requires financial support to cover staff and depreciation costs and applications will be made to a number of sources. We will also be seeking funding to continue and expand on the work of LEAP Together. We are also applying for Scottish Government funding to host Renfrewshire Climate Hub.

**Approved by order of the board of trustees on 26 November 2024 and signed in its behalf by:**



**Date: 26 November 2024**

## **Report of the Independent Examiner To the Trustees of Local Energy Action Plan**

I report on the accounts of Local Energy Action Plan for the year ended 31 March 2024, which are set out on pages 7 to 15.

### **Respective responsibilities of trustees and examiner**

The Management Committee, as trustees of the charity, 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. The charity 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 independent examiner's statement**

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 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:

- 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 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.



**Date: 5 December 2024**

## Local Energy Action Plan

### Statement of Financial Activities For the year ended 31 March 2024

		Unrestricted	Restricted	Total	Total
Income:		Funds	Funds	2024	2023
	Notes	£	£	£	£
Charitable Activities:					
Grants receivable	2	12,700	212,774	<b>225,474</b>	126,501
Donations & fundraising		-	12,554	<b>12,554</b>	13,626
Trading activities	3	-	20,937	<b>20,937</b>	24,441
Other income		-	6,316	<b>6,316</b>	-
<b>Total Income</b>		<u>12,700</u>	<u>252,581</u>	<u><b>265,281</b></u>	<u>164,568</u>
<b>Expenditure:</b>					
Raising funds	4	-	41,656	<b>41,656</b>	33,366
Charitable Activities:	5	<u>10,610</u>	<u>166,443</u>	<u><b>177,053</b></u>	<u>115,830</u>
<b>Total Expenditure</b>		<u>10,610</u>	<u>208,099</u>	<u><b>218,709</b></u>	<u>149,196</u>
<b>Net income</b>		2,090	44,482	<b>46,572</b>	15,372
<b>Transfers</b>		<u>72,352</u>	<u>(72,352)</u>	<u>-</u>	<u>-</u>
<b>Net Movement in Funds</b>		74,442	(27,870)	<b>46,572</b>	15,372
<b>Fund Balances brought forward</b>		<u>962</u>	<u>134,801</u>	<u><b>135,763</b></u>	<u>120,391</u>
<b>Fund Balances carried forward</b>	9	<u><b>75,404</b></u>	<u><b>106,931</b></u>	<u><b>182,335</b></u>	<u>135,763</u>

All income and expenditure is derived from continuing activities. The SCIO has no recognised gains or losses other than those included in the Statement of Financial Activities above.

The comparative figures are analysed by class in note 11 to the financial statements.

The notes on pages 9 to 15 form part of these financial statements.

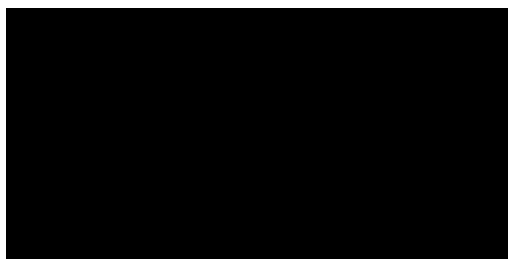
## Local Energy Action Plan

### Balance Sheet

At 31 March 2024

	Notes	2024	2023
<b>Fixed assets:</b>		<b>£</b>	<b>£</b>
Tangible assets	6	<u>72,352</u>	<u>41,885</u>
<b>Current assets</b>			
Debtors	7	6,543	4,488
Cash at bank and in hand		<u>110,280</u>	<u>92,886</u>
		<u>116,823</u>	<u>97,374</u>
<b>Creditors:</b>			
Amounts falling due within one year:	8	<u>6,840</u>	<u>3,496</u>
<b>Net Current Assets</b>		<u>109,983</u>	<u>93,878</u>
<b>Net Assets</b>		<u>182,335</u>	<u>135,763</u>
<b>Funds:</b>			
<i>Unrestricted funds:</i>	9	75,404	962
<i>Restricted funds:</i>	9	<u>106,931</u>	<u>134,801</u>
Total Funds		<u>182,335</u>	<u>135,763</u>

The accounts on pages 7 to 15 were approved by the Board of Trustees on 26 November 2024 and are signed on their behalf by:



The notes on pages 9 to 15 form part of these financial statements.

## **Local Energy Action Plan**

### **Notes to the Financial Statements**

**For the year ended 31 March 2024**

#### **1. Accounting Policies**

##### ***General information and basis of preparation***

The financial statements of the charity, which constitutes a public benefit entity as defined by FRS102, have been prepared on the historical cost basis and in accordance with the requirements of 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 (FRS102) (effective 1 January 2015)' and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity has taken advantage of the exemption permitted for smaller charities not to prepare a Statement of Cash Flows.

The comparative figures for expenditure on charitable activities have been adjusted to correspond with a revised classification of charitable activities in the current year.

##### ***Going Concern Basis***

The financial statements have been prepared on a going concern basis. The Trustees have assessed the charity's ability to continue as a going concern and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

##### ***Income***

Generally income is recognised and included in the accounts when the charity has entitlement to the funds, any performance or other conditions attaching to the income have been met, the income has been received or receipt is considered probable and the amount can be measured reliably.

Income from annual grants is recognised in the period to which the grant relates. Any grants received in advance or arrears are included as deferred or accrued income as relevant. Any grants or donations received for performance or relating to events in a future financial period are also included in deferred income.

Income from other grants and donations is recognised on receipt. Where a grant or donation is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

Income from donations and fund-raising is recognised on receipt - in the case of fund-raising once the charity has control of the funds. Gift aid is recognised once a claim has been made.

Other income from activities is recognised on receipt or once an invoice has been issued where this is relevant.

**(accounting policies continued on next page)**

## **Local Energy Action Plan**

### **Notes to the Financial Statements**

**For the year ended 31 March 2024**

#### **1. Accounting Policies (continued)**

##### ***Expenditure***

All expenditure is accounted for on an accruals basis and when there is a legal or constructive obligation to make a payment to a third party.

##### ***Taxation***

The SCIO is a recognised charitable body and is exempt from corporation tax on its charitable activity. It is not registered for VAT and expenditure includes VAT where appropriate.

##### ***Debtors***

Trade and other debtors are recognised at the settlement amount due less any impairment. Prepayments relate to amounts paid in advance for expenditure attributable to future financial periods. Accrued income relates to income due for the current year, which had not been billed or received at the year-end.

##### ***Creditors***

Creditors are recognised, at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

##### ***Other basic financial instruments***

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently at their settlement value.

##### ***Funds***

*Unrestricted funds* can be used in accordance with any of the charitable objects 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.

##### ***Accounting estimates***

The trustees do not consider that there are any areas of the financial statements where significant judgements are being carried out.

## Local Energy Action Plan

### Notes to the Financial Statements For the year ended 31 March 2024

<b>2. Grants receivable</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
The Robertson Trust	12,000	-	<b>12,000</b>	-
NHS Greater Glasgow and Clyde	450	-	<b>450</b>	-
Affluent Community Fund	250	-	<b>250</b>	600
Lottery Community Fund	-	49,277	<b>49,277</b>	61,785
Energy Saving Trust	-	58,990	<b>58,990</b>	-
Baillie Gifford	-	5,000	<b>5,000</b>	-
B&Q Foundation Grant	-	8,000	<b>8,000</b>	-
RCCommunity Food Fund	-	6,000	<b>6,000</b>	-
Villages Fund FGF	-	25,000	<b>25,000</b>	-
Hubbub skills development	-	6,000	<b>6,000</b>	-
Garfield Weston Grant Income	-	10,000	<b>10,000</b>	-
Engage Comm Mental Health & Wellbeing Fund	-	5,100	<b>5,100</b>	-
RC Local Partnership Fund	-	5,000	<b>5,000</b>	-
BoS Foundation	-	19,000	<b>19,000</b>	-
Paths for All	-	15,407	<b>15,407</b>	14,470
Linstone Housing	-	-	-	15,484
Renfrewshire Council	-	-	-	13,000
The Julia and Hans Rausing Trust	-	-	-	9,280
Lochwinnoch Community Development Trust	-	-	-	6,482
Engage Renfrewshire	-	-	-	5,000
Co-op Community Fund	-	-	-	400
<b>Total grants receivable</b>	<b>12,700</b>	<b>212,774</b>	<b>225,474</b>	<b>126,501</b>

<b>3 Trading activities</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Car club income	-	20,937	<b>20,937</b>	20,867
Premises	-	-	-	2,186
Training	-	-	-	1,133
Craft Fair	-	-	-	210
Energy sales	-	-	-	45
	<b>-</b>	<b>20,937</b>	<b>20,937</b>	<b>24,441</b>

## Local Energy Action Plan

### Notes to the Financial Statements (continued)

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>4 Raising funds</b>				
Car club running costs	-	26,829	<b>26,829</b>	20,044
Car club depreciation	-	14,233	<b>14,233</b>	13,322
Bad debts	-	594	<b>594</b>	-
	<u>-</u>	<u>41,656</u>	<u><b>41,656</b></u>	<u>33,366</u>

<b>5 Charitable activities</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	5,109	66,484	<b>71,593</b>	39,994
Core project delivery	4,976	58,227	<b>63,203</b>	39,284
Community Larder	-	17,931	<b>17,931</b>	26,878
Grow & share project	-	-	-	620
Feel Good Festival	-	15,613	<b>15,613</b>	4,876
Rent & venue	-	6,000	<b>6,000</b>	2,726
Insurance	-	2,123	<b>2,123</b>	437
Book-keeping & payroll	225	-	<b>225</b>	180
Independent examination	300	-	<b>300</b>	300
Misc.	-	65	<b>65</b>	535
	<u>10,610</u>	<u>166,443</u>	<u><b>177,053</b></u>	<u>115,830</u>

#### Staff costs:

	2024 £	2023 £
Gross salaries	<b>70,408</b>	39,377
Employer's NIC	<b>4,730</b>	2,037
Employment Allowance	<b>(4,730)</b>	(2,037)
Employer's pension	<b>1,185</b>	617
Recruitment & PVG	-	-
Total staff costs	<u><b>71,593</b></u>	<u>39,994</u>

The average number of employees on a head count basis

<u><b>4</b></u>	<u>3</u>
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No employee received emoluments of more than £60,000 in the current or previous year.

## Local Energy Action Plan

### Notes to the Financial Statements (continued)

6. Tangible Fixed Assets	Motor Vehicles	Computer Equipment	Portacabin	Total
<b>Cost or Valuation:</b>	<b>£</b>	<b>£</b>		<b>£</b>
At 1 April 2023	95,838	650	2,400	<b>98,888</b>
Additions	58,990	-	-	<b>58,990</b>
Disposals	(25,705)	-	-	<b>(25,705)</b>
<b>At 31 March 2024</b>	<b>129,123</b>	<b>650</b>	<b>2,400</b>	<b>132,173</b>
<b>Depreciation:</b>				
At 1 April 2023	55,873	650	480	<b>57,003</b>
Charge for year	24,739	-	240	<b>24,979</b>
Disposals	(22,161)	-	-	<b>(22,161)</b>
<b>At 31 March 2024</b>	<b>58,451</b>	<b>650</b>	<b>720</b>	<b>59,821</b>
<b>Net Book Value:</b>				
<b>At 31 March 2024</b>	<b>70,672</b>	<b>-</b>	<b>1,680</b>	<b>72,352</b>
At 31 March 2023	39,965	-	1,920	41,885
<b>7. Debtors</b>	<b>2024</b>	<b>2023</b>		
	<b>£</b>	<b>£</b>		
Prepayments	934	1,632		
Other debtors	5,609	2,856		
	<b>6,543</b>	<b>4,488</b>		
<b>8. Creditors</b>	<b>£</b>	<b>£</b>		
<i>Amounts falling due within one year</i>				
Taxation and social security	1,778	-		
Other creditors	5,062	3,496		
	<b>6,840</b>	<b>3,496</b>		

## Local Energy Action Plan

### Notes to the Financial Statements (continued)

9. Movements in Funds	At 1/4/23	Income	Expenditure	Transfers	At 31/3/24
	£	£	£	£	£
<b>Restricted funds:</b>					
Shared Transport project	56,881	95,334	(53,941)	(61,789)	<b>36,485</b>
Community Larder	-	3,280	(1,600)	(1,680)	-
RC Climate Asset Fund	2,473	-	(2,473)	-	-
RC Villages Fund	-	26,390	(1,994)	-	<b>24,396</b>
Cycling Scotland	18,163	-	(18,163)	-	-
Cabin upgrade	10,000	-	(10,000)	-	-
PiHH	28,192	-	(19,309)	(8,883)	-
Lottery Community Fund	7,797	49,277	(44,975)	-	<b>12,099</b>
LEAP Projects	3,936	13,862	(17,798)	-	-
Baillie Gifford funding	-	5,000	(5,000)	-	-
B & Q Foundation	-	8,000	(4,430)	-	<b>3,570</b>
R C Community Food Fund	-	6,000	(5,875)	-	<b>125</b>
Hubbub skills development	-	6,000	-	-	<b>6,000</b>
Garfield Weston funding	-	10,000	-	-	<b>10,000</b>
Engage Mental Health	5,000	5,100	(4,374)	-	<b>5,726</b>
Local Partnership funding	-	5,000	(5,000)	-	-
Bank of Scotland Foundation	-	19,000	(10,470)	-	<b>8,530</b>
Restricted donations for Grow & share	2,359	338	(2,697)	-	-
<b>Total Restricted Funds</b>	<b>134,801</b>	<b>252,581</b>	<b>(208,099)</b>	<b>(72,352)</b>	<b>106,931</b>
<b>Unrestricted funds:</b>					
Fixed asset fund (see note below)	-	-	-	72,352	<b>72,352</b>
Planet Zero	12	-	-	(12)	-
General fund	950	12,700	(10,610)	12	<b>3,052</b>
<b>Total Unrestricted Funds</b>	<b>962</b>	<b>12,700</b>	<b>(10,610)</b>	<b>72,352</b>	<b>75,404</b>
<b>Total Funds</b>	<b>135,763</b>	<b>265,281</b>	<b>(218,709)</b>	<b>-</b>	<b>182,335</b>

#### Fixed asset fund

The fixed asset fund represents the net book value of fixed assets.

At 31 March 2024 the net book value of the fixed assets were transferred from the various restricted funds above into this designated fund.

Depreciation for each period will be charged to the fund and the cost of assets purchased will be transferred in.

## Local Energy Action Plan

### Notes to the Financial Statements (continued)

#### 10 Analysis of Net Assets Representing Funds

<b><i>Fund balances at 31 March 2024 are represented by:</i></b>	<b>Unrestricted</b>			<b>Total Funds</b>
	<b>Restricted Funds</b>	<b>General Fund</b>	<b>Fixed Assets</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	-	72,352	<b>72,352</b>
Debtors	6,543	-	-	<b>6,543</b>
Cash at bank and in hand	107,228	3,052	-	<b>110,280</b>
Creditors due in one year	(6,840)	-	-	<b>(6,840)</b>
<b>Net Assets</b>	<b>106,931</b>	<b>3,052</b>	<b>72,352</b>	<b>182,335</b>

#### 11 Prior Year's Statement of Financial Activities

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>Income:</b>	<b>Funds</b>	<b>Funds</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable Activities:			
Grants receivable	-	126,501	<b>126,501</b>
Donations & fundraising	-	13,626	<b>13,626</b>
Trading activities	45	24,396	<b>24,441</b>
<b>Total Income</b>	<b>45</b>	<b>164,523</b>	<b>164,568</b>
<b>Expenditure:</b>			
Raising funds	-	33,366	<b>33,366</b>
Charitable Activities:	-	115,830	<b>115,830</b>
<b>Total Expenditure</b>	<b>-</b>	<b>149,196</b>	<b>149,196</b>
<b>Net income</b>	<b>45</b>	<b>15,327</b>	<b>15,372</b>
<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Funds</b>	<b>45</b>	<b>15,327</b>	<b>15,372</b>
<b>Fund Balances brought forward</b>	<b>917</b>	<b>119,474</b>	<b>120,391</b>
<b>Fund Balances carried forward</b>	<b>962</b>	<b>134,801</b>	<b>135,763</b>