

REGISTERED CHARITY NUMBER: S046212

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
SOUTH AYRSHIRE COMMUNITY TRANSPORT**

SOUTH AYRSHIRE COMMUNITY TRANSPORT

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SOUTH AYRSHIRE COMMUNITY TRANSPORT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

Objectives and aims

The objectives of the charity are as follows:

to provide relief to people resident in the South Ayrshire area who are in need because of age, mental or physical disability, illness or poverty, and in particular to provide and assist in the provision of not-for-profit community transport services serving the needs of such people;

to advance education and in particular to provide training and information for community transport within the South Ayrshire area;

to advance citizenship and community development and in particular to develop a volunteer scheme which supports all community transport provision within the area;

to advance and promote other similar charitable purposes.

SOUTH AYRSHIRE COMMUNITY TRANSPORT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

South Ayrshire Community Transport (SACT) aims to Connect People and Places to enhance Social Inclusion through the provision of Community Transport and Active Travel provision.

- There were: 34,615 passenger journeys compared to 29,120 in 2023/24
- SACT minibus covered 179,612 miles compared to 144,871 miles in 2023/24
- New Provision; SACT worked with Six Community Groups in the Stinchar Valley area to establish Stinchar Connection services to meet some of the local transport requirements in the area. Provision is provided on Six days a week, which enables young people to access Afterschool Activities as well as enabling residents to access services such as Pharmacists services.
- End of Provision: Due to the extensive increase in the overall costs of the Fleet Insurance, the decision was taken to stop the Carclub provision in February. The cars were sold at the end of March.
- Continuation of Service Provision on behalf of Strathclyde Partnership for Transport (SPT). CB8 Service between Girvan and Barr which runs 4 days a week and the delivery of the MyBus Rural 700 service which operates 6 days a week.
- The ongoing delivery and development of the Travel to Train provision for South Ayrshire Education Services that enabled 54 pupils with Additional Support Needs to access School Provision.
- The continued delivery of the Out and About provision, which provides a door-to-door service to support for mainly older people with mobility issues to access various activities. Due to the increase in the overall service delivery, this provision was moved from Friday's (where it has operated since 2013) to Saturday provision. Despite this change demand keeps growing for the provision (there was 849 passenger journey's) and on many cases more than one bus is required for this service.
- Partnership Working with local communities as well as local, regional, and national agencies is a core principle of SACT. SACT are members of the Aging Well Oversight Group, South Ayrshire Access Panel and the West of Scotland Community Transport Forum. SACT worked with COMOUK and the Carrick Centre regarding the establishment of a Community Mobility Hub at the Centre in Maybole.

██████████ has taken on the role of Chairperson, ██████████ is the Vice-Chairperson and ██████████ is the Treasurer.

SACT would not be able to function without the members of the Board giving up their time to support the development of SACT as well as the hard work of all the staff team.

SACT played an active role in a number of groups including, South Ayrshire Social Enterprise Network, Third Sector Providers Forum, Social Isolation Implementation Group, South Ayrshire Social Enterprise Network, Aging Well Board and the Community Transport Member Association.

SACT are grateful for the support provided by South Ayrshire Council's Community Wealth Building Team and Educational Services Team.

SACT will continue to work with partners to continue to develop both Community Transport and Active Travel provision as well as working with Local Communities to develop transport solutions to meet their requirements.

FINANCIAL REVIEW

Principal funding sources

SACT are very grateful to funders that have supported the delivery of our services throughout the year. This includes Strathclyde Passenger Transport (CB8 Barr-Girvan Service, My Bus 700 Service and Core Funding), Transport Scotland (Bus Operators Grant), Carrick Futures and the Barr Community Fund (Barr-Girvan Service) and North Carrick Community Benefit Company (North Carrick E Bike Project and Carrick Lunch Club Provision).

SOUTH AYRSHIRE COMMUNITY TRANSPORT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Investment policy and objectives

The Trustees have the power to invest in such assets as they see fit.

Reserves policy

As at 31 March 2025, unrestricted funds amounted to £202,668 of which £137,287 is regarded as free reserves after allowing for funds tied up in tangible assets. The charity aims to maintain reserves sufficient to cover four months running costs.

FUTURE PLANS

SACT will continue to work with key partners and community groups to combat social isolation and continue the development of community transport services in South Ayrshire and further afield.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

South Ayrshire Community Transport is a Scottish Charitable Incorporated Organisation. It is governed by its constitution which was adopted on 16 December 2015 and commenced trading on 27 April 2016.

Recruitment and appointment of new trustees

The structure of the charity consists of the members and the board of trustees.

Membership of the charity is open to individuals over the age of 16 years, group members who subscribe to the objectives of the organisation and have complied with the procedure of application and associate members who have an interest in the organisation. Although associate members are entitled to attend and speak at meetings they are unable to vote.

The charity is managed by the board of trustees which consists of up to six trustees from the membership, specifically the group members who are community transport organisations; up to two additional trustees chosen from the individual and associate membership and up to four co-opted trustees. All trustees must retire from office at each AGM and may stand for re-election.

Organisational structure

The trustees meet regularly to administer the charity. The day to day operations of the charity are managed by the project manager, [REDACTED]

Induction and training of new trustees

New trustees undergo an appropriate induction programme to brief them on their obligations under charity law and the financial performance of the company.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

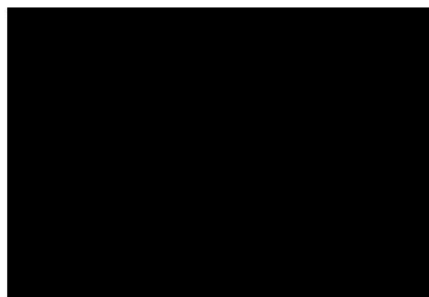
S046212

Principal address

[REDACTED]

SOUTH AYRSHIRE COMMUNITY TRANSPORT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025



Auditors

Galbraith Pritchards
Chartered Accountants & Statutory Auditor
20 Barns Street
Ayr
Ayrshire
KA7 1XA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

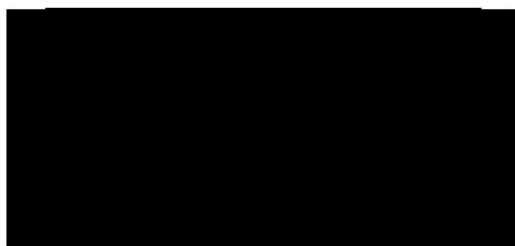
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 4/12/2025 and signed on its behalf by:



REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SOUTH AYRSHIRE COMMUNITY TRANSPORT

Opinion

We have audited the financial statements of South Ayrshire Community Transport (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SOUTH AYRSHIRE COMMUNITY TRANSPORT

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

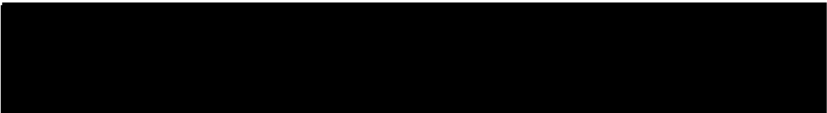
We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and, enquiries with management. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
SOUTH AYRSHIRE COMMUNITY TRANSPORT**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Galbraith Pritchards
Chartered Accountants & Statutory Auditor
20 Barns Street
Ayr
Ayrshire
KA7 1XA

Date: 5 December 2025

SOUTH AYRSHIRE COMMUNITY TRANSPORT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	88	-	88	510
Charitable activities					
Revenue grants	3	64,249	80,440	144,689	156,560
Community Transport Scheme Income		275,568	114,442	390,010	274,466
Capital grants		-	-	-	58,229
Total		<u>339,905</u>	<u>194,882</u>	<u>534,787</u>	<u>489,765</u>
EXPENDITURE ON					
Charitable activities	4				
Community Transport Scheme		<u>374,188</u>	<u>229,175</u>	<u>603,363</u>	<u>524,703</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	(34,283)	(34,293)	(68,576)	(34,938)
		<u>9,833</u>	<u>(9,833)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(24,450)</u>	<u>(44,126)</u>	<u>(68,576)</u>	<u>(34,938)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>227,117</u>	<u>212,459</u>	<u>439,576</u>	<u>474,514</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>202,667</u></u>	<u><u>168,333</u></u>	<u><u>371,000</u></u>	<u><u>439,576</u></u>

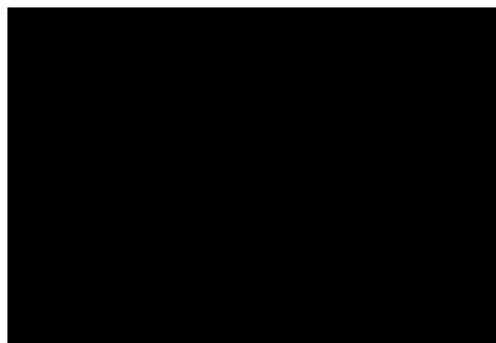
The notes form part of these financial statements

SOUTH AYRSHIRE COMMUNITY TRANSPORT

BALANCE SHEET 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
FIXED ASSETS					
Tangible assets	11	65,381	155,867	221,248	241,138
CURRENT ASSETS					
Debtors	12	71,201	12,465	83,666	57,139
Cash at bank and in hand		121,583	-	121,583	178,436
		<u>192,784</u>	<u>12,465</u>	<u>205,249</u>	<u>235,575</u>
CREDITORS					
Amounts falling due within one year	13	(55,497)	-	(55,497)	(37,137)
NET CURRENT ASSETS		<u>137,287</u>	<u>12,465</u>	<u>149,752</u>	<u>198,438</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>202,668</u>	<u>168,332</u>	<u>371,000</u>	<u>439,576</u>
NET ASSETS		<u>202,668</u>	<u>168,332</u>	<u>371,000</u>	<u>439,576</u>
FUNDS	15				
Unrestricted funds				202,668	227,117
Restricted funds				168,332	212,459
TOTAL FUNDS				<u>371,000</u>	<u>439,576</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 04/2/2025 and were signed on its behalf by:



The notes form part of these financial statements

SOUTH AYRSHIRE COMMUNITY TRANSPORT

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

	Notes	31/3/25 £	31/3/24 £
Cash flows from operating activities			
Cash generated from operations	1	(26,406)	83,739
Net cash (used in)/provided by operating activities		<u>(26,406)</u>	<u>83,739</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(41,490)	(71,029)
Sale of tangible fixed assets		11,043	-
Net cash used in investing activities		<u>(30,447)</u>	<u>(71,029)</u>
Cash flows from financing activities			
Loan repayments in year		-	(2,500)
Net cash provided by/(used in) financing activities		<u>-</u>	<u>(2,500)</u>
Change in cash and cash equivalents in the reporting period		<u>(56,853)</u>	<u>10,210</u>
Cash and cash equivalents at the beginning of the reporting period		<u>178,436</u>	<u>168,226</u>
Cash and cash equivalents at the end of the reporting period		<u><u>121,583</u></u>	<u><u>178,436</u></u>

The notes form part of these financial statements

SOUTH AYRSHIRE COMMUNITY TRANSPORT

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/25 £	31/3/24 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(68,576)	(34,938)
Adjustments for:		
Depreciation charges	46,899	85,647
Loss on disposal of fixed assets	3,438	1,000
(Increase)/decrease in debtors	(26,527)	9,256
Increase in creditors	18,360	22,774
Net cash (used in)/provided by operations	(26,406)	83,739

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank and in hand	178,436	(56,853)	121,583
	<u>178,436</u>	<u>(56,853)</u>	<u>121,583</u>
Total	<u>178,436</u>	<u>(56,853)</u>	<u>121,583</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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 2015)', 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.

The trustees consider that there are no material uncertainties about the charity's abilities to continue as a going concern.

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

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	- At variable rates
Motor vehicles	- 25% on reducing balance

A review of impairment is carried out at each reporting date. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

TAXATION

The charity is exempt from tax on its charitable activities. It is vat registered.

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.

SOUTH AYRSHIRE COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

DONATED GOODS

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably.

FINANCIAL INSTRUMENTS

The organisation 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 measured at their settlement value.

PROVISIONS

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

2. DONATIONS AND LEGACIES

	31/3/25	31/3/24
	£	£
Donations	88	510

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/25	31/3/24
		£	£
Grants	Revenue grants	144,689	156,560
Grants	Community Transport Scheme Income	12,465	-
Community Transport income	Community Transport Scheme Income	375,770	274,466
Other income	Community Transport Scheme Income	1,775	-
Grants	Capital grants	-	58,229
		<u>534,699</u>	<u>489,255</u>

Grants received, included in the above, are as follows:

	31/3/25	31/3/24
	£	£
Strathclyde Passenger Transport	109,480	106,625
Scottish Government - Bus Service Operator Grants	21,686	8,681
South Ayrshire Council	2,250	-
Falck Renewables Assel Valley Community Fund (Barr Community Fund & Carrick Futures)	-	18,750
Paths for All	4,627	8,551
Ayrshire Roads Alliance	4,111	13,953
	<u>142,154</u>	<u>156,560</u>
Carried forward		

SOUTH AYRSHIRE COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

3. INCOME FROM CHARITABLE ACTIVITIES - continued

	31/3/25	31/3/24
	£	£
Brought forward	142,154	156,560
Energy Savings Trust	-	58,229
Foundation Scotland	15,000	-
	<u>157,154</u>	<u>214,789</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Community Transport Scheme	<u>590,376</u>	<u>12,987</u>	<u>603,363</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/25	31/3/24
	£	£
Staff costs	369,457	296,001
Vehicle expenses	142,323	99,165
Insurance	1,020	-
Telephone	1,940	-
Postage and stationery	639	497
Advertising	724	134
Sundries	1,936	1,510
Staff training and recruitment	4,815	2,372
Rent and rates	9,460	10,250
Repairs and renewals	5,852	14,569
Management and administration fees	-	4,550
Bad debts	1,372	1,268
Grant repayment	500	-
Depreciation	46,900	85,647
Loss on sale of assets	3,438	1,000
	<u>590,376</u>	<u>516,963</u>

SOUTH AYRSHIRE COMMUNITY TRANSPORT**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025****6. SUPPORT COSTS**

	Governance costs £
Community Transport Scheme	12,987

7. AUDITORS' REMUNERATION

	31/3/25	31/3/24
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	7,200	7,000
Auditors' remuneration for non audit work	905	740

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. STAFF COSTS

	31/3/25	31/3/24
	£	£
Wages and salaries	356,189	285,423
Social security costs	8,894	7,625
Other pension costs	4,374	2,953
	369,457	296,001

The average monthly number of employees during the year was as follows:

	31/3/25	31/3/24
Transport and administration staff	33	35

No employees received emoluments in excess of £60,000.

The company considers its key management personnel comprise the trustees and the project manager. The total employment benefits including employer pension contributions of the key management personnel were £38,294 (2024: £36,579).

SOUTH AYRSHIRE COMMUNITY TRANSPORT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	510	-	510
Charitable activities			
Revenue grants	35,100	121,460	156,560
Community Transport Scheme Income	265,983	8,483	274,466
Capital grants	-	58,229	58,229
Total	<u>301,593</u>	<u>188,172</u>	<u>489,765</u>
EXPENDITURE ON			
Charitable activities			
Community Transport Scheme	<u>298,038</u>	<u>226,665</u>	<u>524,703</u>
NET INCOME/(EXPENDITURE)	3,555	(38,493)	(34,938)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>223,565</u>	<u>250,949</u>	<u>474,514</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>227,120</u></u>	<u><u>212,456</u></u>	<u><u>439,576</u></u>

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 April 2024	32,714	605,779	638,493
Additions	-	41,490	41,490
Disposals	-	(61,019)	(61,019)
At 31 March 2025	<u>32,714</u>	<u>586,250</u>	<u>618,964</u>
DEPRECIATION			
At 1 April 2024	27,341	370,014	397,355
Charge for year	2,524	44,375	46,899
Eliminated on disposal	-	(46,538)	(46,538)
At 31 March 2025	<u>29,865</u>	<u>367,851</u>	<u>397,716</u>
NET BOOK VALUE			
At 31 March 2025	<u><u>2,849</u></u>	<u><u>218,399</u></u>	<u><u>221,248</u></u>
At 31 March 2024	<u><u>5,373</u></u>	<u><u>235,765</u></u>	<u><u>241,138</u></u>

All assets costing more than £1,000 are capitalised.

SOUTH AYRSHIRE COMMUNITY TRANSPORT**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025****12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/25	31/3/24
	£	£
Trade debtors	79,605	54,926
VAT	-	2,213
Prepayments	4,061	-
	<u>83,666</u>	<u>57,139</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25	31/3/24
	£	£
Trade creditors	3,335	8,011
Social security and other taxes	5,698	3,735
VAT	1,949	-
Accrued expenses	44,515	25,391
	<u>55,497</u>	<u>37,137</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/25	31/3/24
	£	£
Within one year	18,636	18,636
Between one and five years	33,126	34,882
	<u>51,762</u>	<u>53,518</u>

SOUTH AYRSHIRE COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2025**

15. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	227,117	(34,282)	9,833	202,668
Restricted funds				
Strathclyde Partnership for Transport	92,247	(5,103)	-	87,144
North Carrick Community Benefit Company	14,494	(7,722)	-	6,772
Firstport -Launch Me	3,251	(752)	-	2,499
SAC Leader	3,251	(751)	-	2,500
Barr Community Fund (Falck & SSE) and Carrick Futures: Barr-Girvan Service	-	2,214	-	2,214
Car Club	12,015	(2,182)	(9,833)	-
Energy Savings Trust E-bikes	224	(224)	-	-
Energy Saving Trust Plugged In Communities	86,977	(19,774)	-	67,203
	<u>212,459</u>	<u>(34,294)</u>	<u>(9,833)</u>	<u>168,332</u>
TOTAL FUNDS	<u>439,576</u>	<u>(68,576)</u>	<u>-</u>	<u>371,000</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	339,907	(374,189)	(34,282)
Restricted funds			
Strathclyde Partnership for Transport	69,826	(74,929)	(5,103)
North Carrick Community Benefit Company	428	(8,150)	(7,722)
Firstport -Launch Me	(2)	(750)	(752)
SAC Leader	90,799	(91,550)	(751)
Barr Community Fund (Falck & SSE) and Carrick Futures: Barr-Girvan Service	18,746	(16,532)	2,214
Car Club	4,686	(6,868)	(2,182)
Ayrshire Roads Alliance	4,111	(4,111)	-
Energy Savings Trust E-bikes	6,286	(6,510)	(224)
Energy Saving Trust Plugged In Communities	-	(19,774)	(19,774)
	<u>194,880</u>	<u>(229,174)</u>	<u>(34,294)</u>
TOTAL FUNDS	<u>534,787</u>	<u>(603,363)</u>	<u>(68,576)</u>

SOUTH AYRSHIRE COMMUNITY TRANSPORT**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025****15. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	223,565	3,552	227,117
Restricted funds			
Strathclyde Partnership for Transport	136,608	(44,361)	92,247
North Carrick Community Benefit Company	16,657	(2,163)	14,494
Firstport -Launch Me	4,334	(1,083)	3,251
SAC Leader	4,334	(1,083)	3,251
Car Club	16,602	(4,587)	12,015
Energy Savings Trust E-bikes	4,901	(4,677)	224
Energy Saving Trust Plugged In Communities	58,431	28,546	86,977
North Carrick Community Benefit Company - E Bikes Project	9,082	(9,082)	-
	<u>250,949</u>	<u>(38,490)</u>	<u>212,459</u>
TOTAL FUNDS	<u>474,514</u>	<u>(34,938)</u>	<u>439,576</u>

SOUTH AYRSHIRE COMMUNITY TRANSPORT**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025****15. 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	301,593	(298,041)	3,552
Restricted funds			
Strathclyde Partnership for Transport	82,845	(127,206)	(44,361)
North Carrick Community Benefit Company	8,551	(10,714)	(2,163)
Firstport -Launch Me	-	(1,083)	(1,083)
SAC Leader	-	(1,083)	(1,083)
Barr Community Fund (Falck & SSE) and Carrick Futures: Barr-Girvan Service	18,750	(18,750)	-
Car Club	4,664	(9,251)	(4,587)
Ayrshire Roads Alliance	13,953	(13,953)	-
Energy Savings Trust E-bikes	1,180	(5,857)	(4,677)
Energy Saving Trust Plugged In Communities	58,229	(29,683)	28,546
North Carrick Community Benefit Company - E Bikes Project	-	(9,082)	(9,082)
	<u>188,172</u>	<u>(226,662)</u>	<u>(38,490)</u>
TOTAL FUNDS	<u>489,765</u>	<u>(524,703)</u>	<u>(34,938)</u>

SOUTH AYRSHIRE COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

15. MOVEMENT IN FUNDS - continued

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

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	223,565	(30,730)	9,833	202,668
Restricted funds				
Strathclyde Partnership for Transport	136,608	(49,464)	-	87,144
North Carrick Community Benefit Company	16,657	(9,885)	-	6,772
Firstport -Launch Me	4,334	(1,835)	-	2,499
SAC Leader	4,334	(1,834)	-	2,500
Barr Community Fund (Falck & SSE) and Carrick Futures: Barr-Girvan Service	-	2,214	-	2,214
Car Club	16,602	(6,769)	(9,833)	-
Energy Savings Trust E-bikes	4,901	(4,901)	-	-
Energy Saving Trust Plugged In Communities	58,431	8,772	-	67,203
North Carrick Community Benefit Company - E Bikes Project	9,082	(9,082)	-	-
	<u>250,949</u>	<u>(72,784)</u>	<u>(9,833)</u>	<u>168,332</u>
TOTAL FUNDS	<u>474,514</u>	<u>(103,514)</u>	<u>-</u>	<u>371,000</u>

SOUTH AYRSHIRE COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

15. MOVEMENT IN FUNDS - continued

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	641,500	(672,230)	(30,730)
Restricted funds			
Strathclyde Partnership for Transport	152,671	(202,135)	(49,464)
North Carrick Community Benefit Company	8,979	(18,864)	(9,885)
Firstport -Launch Me	(2)	(1,833)	(1,835)
SAC Leader	90,799	(92,633)	(1,834)
Barr Community Fund (Falck & SSE) and Carrick Futures: Barr-Girvan Service	37,496	(35,282)	2,214
Car Club	9,350	(16,119)	(6,769)
Ayrshire Roads Alliance	18,064	(18,064)	-
Energy Savings Trust E-bikes	7,466	(12,367)	(4,901)
Energy Saving Trust Plugged In Communities	58,229	(49,457)	8,772
North Carrick Community Benefit Company - E Bikes Project	-	(9,082)	(9,082)
	<u>383,052</u>	<u>(455,836)</u>	<u>(72,784)</u>
TOTAL FUNDS	<u>1,024,552</u>	<u>(1,128,066)</u>	<u>(103,514)</u>

Certain funds from Strathclyde Partnership for Transport and Energy Savings Trust, Plugged in Community Fund are to fund the purchase of buses.

Funds were received from Barr Community Fund (Falck & SSE) and Carrick Futures, Strathclyde Partnership for Transport and South Ayrshire Council for the operation of a bus service between Barr and Girvan.

Grants were received from the Energy Savings Trust and North Carrick Benefit Company for the purchase of E Bikes. This project has now ended.

TRANSFERS BETWEEN FUNDS

Due to low income and high running costs, the car club was wound up in March 2025 and the remaining funds of £9,833 were transferred to unrestricted funds.

SOUTH AYRSHIRE COMMUNITY TRANSPORT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

17. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

18. ULTIMATE CONTROLLING PARTY

In the opinion of the trustees there is no ultimate controlling party.