

# APPENDIX 3



Only complete if the examiner needs to highlight material problems

Give here brief details of any items that the examiners

Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed\*\*:

Name:

Relevant professional qualification(s) or body (if any):

Address:

## Independent examiner's report on the accounts

V2

Charity name

Mearns Minibus Link

SC 049513

Period start date

Day Month Year  
01 08 2024<sup>to</sup>

Period end date

Day Month Year  
31 07 2025

(remember to include the page numbers of additional sheets)

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.

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.

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page\*]

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 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

3rd October 2025

Retired Government officer (Scottish Executive)

\*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.



**Mearns Minibus Link**

**Scottish Charity No. SC049513**

**Annual Report and Financial Statements**

**for the year ended 31 July 2025**

# **Trustees' Annual Report**

## **For the year ended 31 July 2025**

The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31 July 2025.

### **Reference and Administrative Information**

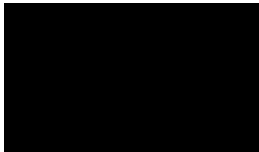
**Charity name**

Mearns Minibus Link

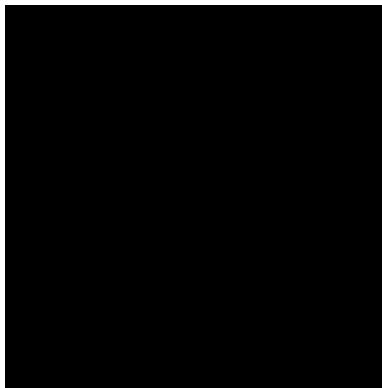
**Charity no.**

SC049513

**Address**



**Current Trustees**



Secretary/Treasurer

Chair

# **Structure, Governance and Management**

## **Constitution**

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 01 August 2019. It has a single tier structure and as such the Trustees are the Members of the charity.

## **Appointment of Trustees**

The activities of the organisation are controlled by the Management Committee that meets on a regular basis. Members of the Management Committee are referred to as the charity's Trustees. Membership of the Management Committee is open to anyone over the age of eighteen years, irrespective of gender, race or creed, living or working in the Mearns area. Each member can serve for no more than three years before offering themselves for re-election. There must be a minimum of five and a maximum of ten trustees.

## **Objectives and Activities**

### **Charitable purposes**

Firstly, to provide a recreational facility, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. This will be achieved by the provision and maintenance of a reliable community minibus which will counter the disadvantages of rural isolation in the Mearns area.

Secondly, to advance the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage by providing them with the means to access a range of facilities and opportunities that would otherwise be inaccessible to them.

## Activities

The community minibus continues to be well used within the area. Groups such as the local 50+ Walking Group, the Pensioners' Lunch Club, and the Senior Citizens' Club are regular hirers while many groups make use of the minibus as and when required (eg. the Scouts, the local Heritage Group, Mearns & Coastal Healthy Living Network).

In August 2024, we again provided a day-long shuttle service for people attending the Johnshaven Fish Festival and, as well as providing a much-needed service on the day, it also gave us the opportunity to show off the minibus to local individuals and groups based on the coast.

We have also transported several wheelchair-using clients to and from medical appointments or between care homes. We continue to have a good working relationship with Mearns & Coastal Healthy Living Network and if they are unable to respond to a transport request due to client mobility issues, we are able to assist with our wheelchair-accessible vehicle.



We finished our series of Mystery Tours with trips to Milton of Crathes and Gourdon. The funding received from the NHS Grampian Community Fund was well spent and greatly appreciated by the elderly people who took part.

## Achievements and Performance

Our original aim was to provide and operate a reliable community minibus service, as all the Trustees believe that such a vehicle is vital in local communities, especially those located in rural areas. We have been heartened by the positive comments from local people and community groups to the effect that having access to a reliable community vehicle has made a big, positive difference to their lives.

As well as hiring the minibus out to community groups, we have been able to reach people who would otherwise be unable to get out and about and those who live alone and are lacking any social interaction.

Following on from the two accidents last year, the minibus was involved in yet another incident in March this year that resulted in damage to the vehicle bodywork and windows. As per our Conditions of Hire which state that an insurance excess is recoverable if damage is caused to the vehicle whilst out on hire, the party involved has accepted responsibility and is due to pay the excess to cover the cost of repairs.

## **Financial review**

As can be seen from the financial statements below, we have generated income of £6,696 from hires and MiDAS training and £847 in donations. All of the MiDAS theory training is now done online and the only income we receive from now on will be for carrying out driver assessments. Our reserve account now stands at £22,500 (as £2,200 had to be transferred to the day-to-day account to help cover the costs of vehicle repairs) with an annual deficit this year of £2,733.

We currently have £2,023 of restricted funding which is specifically to go towards a new minibus, when the time comes. We continue to use the ordinary community business account for day-to-day running expenses.

The income from hires is, however, higher than last year, and we hope this trend will continue in the ensuing years.

## **Reserves policy**

The Trustees of Mearns Minibus Link are keen to ensure that the current community minibus is replaced when it becomes uneconomical to run. We currently have £22,500 in a separate account and, while these are not restricted funds, we intend that it will go towards the cost of a vehicle upgrade when the time comes.

## **Plans for future**

We are hopeful that usage of our community minibus will continue to increase as time goes on and as more and more local people become aware of the services we have to offer.

We are continually on the look-out for additional volunteer drivers and have successfully recruited two new volunteers this year. We continue to offer MiDAS assessments (Minibus Driver Awareness Scheme) as our Chair is a qualified MiDAS Assessor but, as explained above, the theory part of the qualification is now done online.

We are still available to the local medical practice for transporting patients with mobility issues but the practice has been unable to organise these appointments on a regular weekly basis.

Approved by the Trustees on 17 September 2025 and signed on their behalf by:

A solid black rectangular box used to redact the signature of the trustee.

Trustee - signed

Trustee - printed

## Statement of Receipts and Payments for the year ended 31 July 2025

	Unrestricted Funds £	Restricted Funds £	Year ended 31.07.25 £	Year ended 31.07.24 £
<u>Receipts</u>				
Hires	6,096	-	6,096	5,023
Grants	-	-	-	-
Donations	847	-	847	318
Insurance Excess	500	-	500	500
MiDAS Training	600	-	600	1,165
<b>Total Receipts</b>	<b>8,043</b>	<b>-</b>	<b>8,043</b>	<b>7,006</b>
<u>Payments</u>				
<u>Charitable activities costs</u>				
Staffing	1,830	-	1,830	1,810
Permits/licences (ICO)	47	-	47	35
Laptop expenses	39	-	39	150
Volunteer expenses	-	-	-	-
Advertising (banner/gala)	256	-	256	220
Stationery	79	-	79	48
Petty cash	-	-	-	-
Misc.	68	-	68	45
Mystery Tour expend.	-	279	279	1,110
MiDAS Training costs	620	-	620	1,044
<u>Vehicle running costs</u>				
Insurance	2,100	-	2,100	1,324
Diesel	1,427	-	1,427	1,440
Road tax	345	-	345	325
Repairs/new battery	2,891	-	2,891	519
Maintenance/MOT/Service	795	-	795	1,587
		-		
<b>Total Payments</b>	<b>10,497</b>	<b>279</b>	<b>10,776</b>	<b>9,657</b>
<b>Surplus/(Deficit) for the year</b>	<b>(2,454)</b>	<b>(279)</b>	<b>(2,733)</b>	<b>(2,651)</b>

## Statement of Balances - as at 31 July 2025

	Unrestricted Funds £	Restricted Funds £	Year ended 31.07.25 £	Year ended 31.07.24 £
Opening cash at bank and in hand	23,925	2,302	26,227	28,878
Surplus/(Deficit) for the year	(2,454)	(279)	(2,733)	(2,651)
Closing cash at bank and in hand	21,471	2,023	23,494	26,227
Bank and Cash Balances RBS Charity Accounts (2)	21,471	2,023	23,494	26,227
	<u>21,471</u>	<u>2,023</u>	<u><b>23,494</b></u>	<u>26,227</u>

Type text here

Approved by the Trustees on 17 September 2025 and signed on their behalf by:



Trustee - signed

Trustee - printed



## Notes to the Accounts - for the year ended 31 July 2025

### 1. Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### 2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the charity.

Restricted funds may only be used for specific purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year, the Charity received donations amounting to £847. (£500 from Mearns Vintage Vehicle Club, £250 from Laurencekirk & District Rotary Club, and £97 from the public.)

### 3. Trustees' remuneration, expenses and benefits

Year ended 31 July 2025 Nil

Year ended 31 July 2024 Nil

### 4. Transactions with Trustees and connected persons

Year ended 31 July 2025 Nil

Year ended 31 July 2024 Nil

### 5. Grants received

Unrestricted Funds	Restricted Funds	Year ended 31.07.25	Year ended 31.07.24
£	£	£	£
-	-	-	-

### 6. Donations

Unrestricted Funds	Restricted Funds	Year ended 31.07.25	Year ended 31.07.24
£	£	£	£
847	-	847	318
<b>Total</b>	<b>847</b>	<b>847</b>	<b>318</b>