REGISTERED CHARITY NUMBER: SC032515

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

FOR

COALFIELD COMMUNITY TRANSPORT SCIO

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

CONTENTS OF THE FINANCIAL STATEMENTS 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).

CHAIRPERSON'S STATEMENT

The 2024/25 financial year recorded a 15% increase in passenger usage across all services, reflecting continued demand and community reliance on our provision.

Ten new groups joined during the year, bringing total membership usage to 100. Over the coming year, the Executive Manager will continue to strengthen relationships with member groups, encourage new membership and foster greater cohesion within the community sector.

Partnership working with local authorities also expanded, with increased support for children and adults with additional needs to access education and training opportunities. This collaborative work not only benefits the wider community but also enhances utilisation of our existing fleet.

The organisation was successful in securing £450,000 over three years to deliver a new Day Hopper Programme. This funding includes the employment of two drivers, the purchase of two new accessible vehicles and the creation of a Development Officer post. This programme is transformative and is expected to create significant new opportunities for the organisation in areas such as funding, service development and employability.

During the year, CCT took delivery of new electric vehicles, funded through a range of initiatives and external funding streams. A new charging point was installed within the workshop to support this development. These successful funding bids enable to progress its commitment to reducing local carbon emissions. The Executive Manager will continue to pursue funding opportunities for fleet replacement and new projects in the year ahead.

Trustees are currently developing a business plan to support the organisation's future growth and strategic direction. The Executive Manager is leading several projects to support this work, including a trustee development day.

Trustees will continue to work closely with management to explore additional income streams and strengthen partnership working with the local authority, the NHS and other stakeholders to support a more integrated and collaborative approach to service delivery.

OBJECTIVES AND ACTIVITIES
Objectives and aims
Principal Aims
The charity's objectives are to provide community transport services within the East Ayrshire and environs, who have need because of age, disability or poverty, and in particular but not so as to limit the generality of the foregoing to:
- Provide and maintain non-profit community transport services.
- Assist the charitable work of organisations and bodies engaged in promoting the relief of such persons through the provision of appropriate services.

The organisation's overarching aim is to deliver. promote and support high quality accessible passenger transport services in East Ayrshire.

Objectives for the year:
- Continue to increase membership of group transport users in East Ayrshire
- Continue to increase membership of the Dayhopper Club
- Recruit more volunteer drivers
- Continue to seek opportunities to replace minibuses
- Reduce carbon emissions
- Continue to develop D1 & Midas training
- Seek out opportunities for alternative funding schemes
- Seek guidance on operating licence and our trading arm to continue operating under the S19 permit system due to Department of Transport announcement of a change in regulation.

ACHIEVEMENTS AND PERFORMANCE
Charitable activities
Achievements this year include acquiring additional vehicles to support fleet replacement and new projects.

An additional dual 22Kw charge point was installed in the workshop enabling better use of EVs on longer routes reducing the cost of public charging.

The organisation experienced a notable increase in passenger numbers. We have covered 352K miles in the year to 100 groups and 320 members supporting a considerable number social service and member users.

FINANCIAL REVIEW
Financial position
The excess of expenditure over income for the year was £109,477 (2024: surplus £417,365). The overall result for 2024/25 is after the impact of depreciation totalling £105,016. The total funds carried forward at 31 March 2025 were £871,201 (2024: £980,678).

Principal funding sources
Principal funders during the year were East Ayrshire Council, Strathclyde Partnership for Transport and Energy Savings Trust.

Reserves policy
At the balance sheet date, the overall unrestricted funds were £871,201. However, this includes a designated capital fund of £551,917 which represents the book value of fixed assets and not actual cash funds. The designated fund includes funds for vehicle replacement of £56,971, a property fund balance of £2,851, a designated training fund of £1,570 and a designated contingency fund of £200,000. This reserve was set at a level that the Board considers appropriate for the charity's current activities and future plans and represents approximately 3 months running costs excluding fixed asset depreciation. In addition, there are unrestricted general funds of £57,896 representing the charity's working capital. The overall unrestricted free cash reserves (excluding the designated capital fund) totalled £319,288 at the balance sheet date.

FINANCIAL REVIEW

Going concern

Taking into consideration current economic uncertainty, existing and planned property, vehicle and staff commitments, increased fuel and other running costs, the trustees consider that adequate resources continue to be available to fund activities for the foreseeable future and are of the view that the charity continues to be a going concern.

FUTURE PLANS

Continuation of training of D1, Drive CPC, Midas and Passenger Assistant training will be priorities in the coming year for the transport manager and trainer to be able to train our own staff and offer this to outside organisations and as an additional funding stream.

The organisation will continue to seek opportunities of subsidised scheduled services through SPT. The project will continue to seek capital replacement of minibuses and garage equipment. The project will continue to make applications to charitable bodies.

The project is looking at widening the support to the community by working in partnership with other public and third sector bodies in the East Ayrshire area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

This is carried out in conjunction with the constitution - the existing trustees may at any point anyone to be a trustee up to a maximum of 10.

Organisational structure

The Board of Trustees is responsible for policy decisions and ensuring that the charity operates within its constitution. Regular board meetings are held to effect policy decisions.

The charity operates a hierarchical management structure in line with Board policy requirements.

The key management personnel during the financial year and preceding financial year were:

Executive Manager - Susan Dever
Transport Manager - Robert Wallace

Induction and training of new trustees

The charity is developing a more formal trustees' induction pack, to be presented to each new trustee. This will identify the role and responsibilities of the trustee; copies of previous minutes and reports for information; a copy of the most recent business plan and a summary of the charity's activities.

Key management remuneration

The pay of senior staff is reviewed annually by the Board with reference to pay scales for similar organisations within the sector.

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.

Health and safety policies and risk assessments are accessible online and available on request. All issues. industry changes and information are held in the organisations online account and updated as and when required.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC032515

Principal address
Block 4,
Unit 1 Caponacre Ind Estate
Cumnock
Ayrshire
KA18 1SH

Trustees
W Crawford
J D Smith
E Ross
N McGhee
R McCulloch
E Dinwoodie (appointed 29/4/25)
G Dunn (resigned 3/3/25)

The trustees are also the only members of the SCIO in accordance with the constitution.

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 11 September 2026 and signed on its behalf by:

N McGhee - Trustee

Opinion
We have audited the financial statements of Coalfield Community Transport Scio (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.

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 charity and the industry in which it operates and considered the risk of acts by the charity 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 Charities and Trustees Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. 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 trustees 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.

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

14 September 2026

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					
Charitable activities	3				
Capital grants		-	2,666	2,666	431,848
Revenue grants		180,269	352,126	532,395	508,717
Community transport income		314,454	33,260	347,714	307,064
Investment income	2	1,882	-	1,882	951
Total		496,605	388,052	884,657	1,248,580
EXPENDITURE ON					
Charitable activities	4				
Costs directly allocated to activities		335,313	393,476	728,789	584,194
Support costs		258,845	-	258,845	242,021
Governance costs		6,500	-	6,500	5,000
Total		600,658	393,476	994,134	831,215
NET INCOME/(EXPENDITURE)		(104,053)	(5,424)	(109,477)	417,365
Transfers between funds	15	(3,424)	3,424	-	-
Net movement in funds		(107,477)	(2,000)	(109,477)	417,365
RECONCILIATION OF FUNDS					
Total funds brought forward		978,678	2,000	980,678	563,313
TOTAL FUNDS CARRIED FORWARD		871,201	-	871,201	980,678

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
FIXED ASSETS					
Tangible assets	10	551,912	-	551,912	574,849
Investments	11	1	-	1	1
		551,913	-	551,913	574,850
CURRENT ASSETS					
Debtors	12	116,449	-	116,449	206,640
Cash at bank and in hand		313,237	-	313,237	257,435
		429,686	-	429,686	464,075
CREDITORS					
Amounts falling due within one year	13	(110,398)	-	(110,398)	(58,247)
NET CURRENT ASSETS		319,288	-	319,288	405,828
TOTAL ASSETS LESS CURRENT LIABILITIES		871,201	-	871,201	980,678
NET ASSETS		871,201	-	871,201	980,678
FUNDS	15				
Unrestricted funds				871,201	978,678
Restricted funds				-	2,000
TOTAL FUNDS				871,201	980,678

The financial statements were approved by the Board of Trustees and authorised for issue on 11 September 2026 and were signed on its behalf by:

N McGhee - Trustee

The notes form part of these financial statements

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	135,249	411,299
Net cash provided by operating activities		135,249	411,299
Cash flows from investing activities			
Purchase of tangible fixed assets		(82,079)	(364,798)
Sale of tangible fixed assets		750	-
Interest received		1,882	951
Net cash used in investing activities		(79,447)	(363,847)
Change in cash and cash equivalents in the reporting period		55,802	47,452
Cash and cash equivalents at the beginning of the reporting period		257,435	209,983
Cash and cash equivalents at the end of the reporting period		313,237	257,435

The notes form part of these financial statements

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/25	31/3/24
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(109,477)	417,365
Adjustments for:		
Depreciation charges	105,016	60,818
Profit on disposal of fixed assets	(750)	-
Interest received	(1,882)	(951)
Decrease/(increase) in debtors	90,191	(103,736)
Increase in creditors	52,151	37,803
Net cash provided by operations	135,249	411,299

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	257,435	55,802	313,237
	257,435	55,802	313,237
Total	257,435	55,802	313,237

The notes form part of these financial statements

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 2019)', 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, with the exception of investments which are included at market value.

Going Concern
The financial statements have been prepared on a going concern basis which assumes that the charity will continue to operate for a period of 12 months from the date of approval by the Board. The charity is reliant on external grant funding and, while the trustees have no reason to believe that such funding will not continue, the charity's ability to continue in business is dependent on being successful in attracting such funding. The trustees' report contains details of the charity's reserves policy, which considers both the impact of current general economic uncertainty and the charity's own circumstances.

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. The following specific policies are applied to particular categories of income:
Grants are recognised when the charity becomes unconditionally entitled to the grant and where entitlement is not conditional on the delivery of a special performance by the charity. Income from grants where related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance.
Investment income is included when received.

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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on cost

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Motor vehicles	- at varying rates on cost
Computer equipment	- 25% on cost

Individual assets costing £500 or more are capitalised.

A review of impairment is carried out at each reporting date. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.
Designated funds are unrestricted funds which have been set aside at the discretion of the trustees for specific purposes.
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.
Transfers between funds are made at the discretion of the trustees taking into consideration any restrictions imposed on funds.

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

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

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.

Cash and Bank
Cash in bank and in hand includes cash and short term highly liquid investments with a short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors
Trade and other debtors are recognised at the settlement amount due.

Deferred Income
Grants received in advance of the associated work being carried out are deferred only when the donor has imposed preconditions on the expenditure of resources.

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.

continued...

1. ACCOUNTING POLICIES - continued

Employee Benefits
When employees have rendered service to the company, short term benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. Principally this includes the holiday pay accrual calculated at 31 March 2025.

2. INVESTMENT INCOME

	31/3/25	31/3/24
	£	£
Deposit account interest	1,882	951

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/25 £	31/3/24 £
Grants	Capital grants	2,666	431,848
Grants	Revenue grants	532,395	508,717
SPT- Cumnock Connector	Community transport income	33,260	32,291
Other income	Community transport income	13,902	10,117
ASN Schools	Community transport income	154,907	114,816
Group transport	Community transport income	104,519	64,295
Dayhopper/Awayhopper fees	Community transport income	32,056	29,962
East Ayrshire Council-facilities recharge	Community transport income	9,070	55,583
		882,775	1,247,629

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

	31/3/25	31/3/24
	£	£
East Ayrshire Council - Early Years	38,240	38,240
East Ayrshire Council - Social Care	308,886	294,177
Strathclyde Partnership for Transport	51,500	125,000
The Robertson Trust	-	10,000
Energy Savings Trust	2,666	346,848
Foundation for Integrated Transport	-	2,000
East Ayrshire Council Core Funding	56,728	54,412
Network Support Grant	72,041	69,888
Paths for All	5,000	-
	535,061	940,565

continued...

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Costs directly allocated to activities	728,789	-	728,789
Support costs	-	258,845	258,845
Governance costs	-	6,500	6,500
	728,789	265,345	994,134

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Support costs	237,985	726	20,134	258,845
Governance costs	-	-	6,500	6,500
	237,985	726	26,634	265,345

6. AUDITORS' REMUNERATION

	31/3/25 £	31/3/24 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	6,500	5,000
Auditors' remuneration for non audit work	4,820	3,675
Total fees payable	11,320	8,675

7. 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 (other than at note 16) paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

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8. STAFF COSTS

	31/3/25	31/3/24
	£	£
Wages and salaries	568,628	489,043
Social security costs	37,851	29,665
Other pension costs	6,017	3,664
	612,496	522,372

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

	31/3/25	31/3/24
Staff	41	34

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

The charity's key management and personnel are its Executive Manager and Transport Manager. Their total employee benefits were £79,572 (2024: £74,689).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Capital grants	-	431,848	431,848
Revenue grants	174,300	334,417	508,717
Community transport income	274,773	32,291	307,064
Investment income	951	-	951
Total	450,024	798,556	1,248,580
EXPENDITURE ON			
Charitable activities			
Costs directly allocated to activities	255,463	328,731	584,194
Support costs	199,225	42,796	242,021
Governance costs	5,000	-	5,000
Total	459,688	371,527	831,215
NET INCOME/(EXPENDITURE)	(9,664)	427,029	417,365
Transfers between funds	437,354	(437,354)	-
Net movement in funds	427,690	(10,325)	417,365
RECONCILIATION OF FUNDS			
Total funds brought forward	550,988	12,325	563,313
TOTAL FUNDS CARRIED FORWARD	978,678	2,000	980,678

continued...

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2024	52,304	815,404	31,822	899,530
Additions	-	82,079	-	82,079
Disposals	-	(9,495)	-	(9,495)
At 31 March 2025	52,304	887,988	31,822	972,114
DEPRECIATION				
At 1 April 2024	37,491	257,600	29,590	324,681
Charge for year	3,704	100,324	988	105,016
Eliminated on disposal	-	(9,495)	-	(9,495)
At 31 March 2025	41,195	348,429	30,578	420,202
NET BOOK VALUE				
At 31 March 2025	11,109	539,559	1,244	551,912
At 31 March 2024	14,813	557,804	2,232	574,849

11. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST LESS IMPAIRMENT	
At 1 April 2024 and 31 March 2025	1
NET BOOK VALUE	
At 31 March 2025	1
At 31 March 2024	1

There were no investment assets outside the UK.

The net assets of Thistle Transport (Scotland) Ltd at 31/03/2025 are £1

continued...

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25	31/3/24
	£	£
Trade debtors	3,496	47,355
Other debtors	64,970	94,998
VAT	4,008	41,078
Prepayments	43,975	23,209
	116,449	206,640

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25	31/3/24
	£	£
Trade creditors	54,684	20,490
Taxation and social security	8,999	25,275
Other creditors	46,715	12,482
	110,398	58,247

Included in Other Creditors is Deferred Income of £31,955. The Deferred Income relates to a grant towards the purchase of a new vehicle which was not completed until the 2025/26 financial year.

14. LEASING AGREEMENTS

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

	31/3/25	31/3/24
	£	£
Within one year	30,000	30,000
Between one and five years	90,000	120,000
	120,000	150,000

15. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	Transfers between funds	At 31/3/25
	£	£	£	£
Unrestricted funds				
General fund	58,059	3,261	(3,424)	57,896
Designated Fund	920,619	(107,314)	-	813,305
	978,678	(104,053)	(3,424)	871,201
Restricted funds				
Early Years Project	-	(953)	953	-
Social Care Project	-	(2,471)	2,471	-
Other Restricted Funds	2,000	(2,000)	-	-
	2,000	(5,424)	3,424	-
TOTAL FUNDS	980,678	(109,477)	-	871,201

continued...

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	496,605	(493,344)	3,261
Designated Fund	-	(107,314)	(107,314)
	496,605	(600,658)	(104,053)
Restricted funds			
Early Years Project	38,240	(39,193)	(953)
Social Care Project	308,886	(311,357)	(2,471)
Other Restricted Funds	7,666	(9,666)	(2,000)
Cumnock Connector	33,260	(33,260)	-
	388,052	(393,476)	(5,424)
TOTAL FUNDS	884,657	(994,134)	(109,477)

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds	550,988	(9,664)	437,354	978,678
Restricted funds				
Early Years Project	-	(6,819)	6,819	-
Other Restricted Funds	12,325	433,848	(444,173)	2,000
	12,325	427,029	(437,354)	2,000
TOTAL FUNDS	563,313	417,365	-	980,678

continued...

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	450,024	(459,688)	(9,664)
Restricted funds			
Early Years Project	38,240	(45,059)	(6,819)
Social Care Project	294,177	(294,177)	-
Other Restricted Funds	433,848	-	433,848
Cumnock Connector	32,291	(32,291)	-
	798,556	(371,527)	427,029
TOTAL FUNDS	1,248,580	(831,215)	417,365

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	550,988	(113,717)	433,930	871,201
Restricted funds				
Early Years Project	-	(7,772)	7,772	-
Social Care Project	-	(2,471)	2,471	-
Other Restricted Funds	12,325	431,848	(444,173)	-
	12,325	421,605	(433,930)	-
TOTAL FUNDS	563,313	307,888	-	871,201

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	946,629	(1,060,346)	(113,717)
Restricted funds			
Early Years Project	76,480	(84,252)	(7,772)
Social Care Project	603,063	(605,534)	(2,471)
Other Restricted Funds	441,514	(9,666)	431,848
Cumnock Connector	65,551	(65,551)	-
	1,186,608	(765,003)	421,605
TOTAL FUNDS	2,133,237	(1,825,349)	307,888

continued...

15. MOVEMENT IN FUNDS - continued

Restricted funds

Early Years Project
This fund represents specific transport activity involving 2 staff posts and use of 1 vehicle on average. In addition, there is an allocation of training, development, management and administration in relation to the direct activity costs plus specific overheads.

Social Care Project
This fund represents specific transport activity involving 12 staff posts and use of 9 vehicles on average. In addition, there is an allocation of training, development, management and administration in relation to the direct activity costs plus specific overheads.

Cumnock Connector
Funded by SPT, this is a free connection service from outlying villages and towns to the services provided in the local area such as doctor appointments, train connections, local hospital appointments, shopping, visiting friends or relatives and respite at local care homes.

Unrestricted General Funds
Core funding from our principal funders is regarded by the trustees as unrestricted income, funding the service generally and not specific projects or activities. This also included other income derived from direct charitable activities.

Designated Funds
Designated capital fund - this represents the value of fixed asset which have been separated to distinguish these from actual cash funds.

Other Designated Funds
The trustees have set aside funds to cover future vehicle replacement, property commitments and general contingencies. Other reserves are considered to be appropriate in relation to the charity's activities.

16. RELATED PARTY DISCLOSURES

Mr J Dever, spouse of Mrs DS Dever, co-ordinator, and Mrs P Wallace, spouse of Mr R Wallace, transport manager, were employed by the charity during the year and received emoluments of £24,304 and £22,111 respectively.

Mr G Dunn (Trustee) received £8,000 of consultancy fee from the Charity.