

CHARITY REGISTRATION NUMBER: SC049872

Climate Action Strathaven
Financial Statements
For the year ended
31 December 2025

I.A. STEWART & CO LIMITED

Chartered accountants & statutory auditor
The Mechanics Workshop
New Lanark
ML11 9DB

Climate Action Strathaven

Financial Statements

Year ended 31 December 2025

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Climate Action Strathaven

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the financial statements of the charity for the year ended 31 December 2025.

Chair's report

Climate change remains a challenge with little evidence of Government's commitment to net zero. With increasing changes to weather patterns and evidence of more extreme weather causing wildfires and other weather emergencies there is a greater requirement to raise awareness of the need for action.

At Climate Action Strathaven, we are focused on raising awareness, but also in enabling people to understand how they can contribute to mitigating the impact of climate change through delivering projects and initiatives that make a difference. It is important to get the message across that small changes can make a big difference.

In 2025 we took a new look at our Manifesto which was created in 2019. We reviewed our goals then, and what we'd achieved. Our goals remain the same which is to **make Strathaven a leader in Environmental Sustainability!**

Over the last six years, our charity has created an award-winning, highly successful and sustainable express bus service, the 3C, which remains our jewel in the crown. The effort taken to grow this not-for-profit business has been significant, especially while at the same time introducing and maintaining our other projects. Our charity would not be where it is without the dedication, commitment and generosity of our management team, project workers, volunteers and trustees, past and present.

Our Manifesto was refreshed to look forward to 2026 and beyond, introducing some changes and focus areas. In 2025 we took a conscious decision to consolidate on the projects that were already in place and specifically projects that were a success. We held a strategy meeting in July 2025 and summarised the projects that would be our priority. Our projects are making a difference, whether that is reducing the number of non EV cars on the road, reducing car journeys, increasing the use of EVs, increasing awareness of the benefits of cycling, reducing food waste going to landfill, improving recycling rates for difficult items such as spectacles, ink cartridges and blister packs, and increasing the rates of reusing containers for household goods. The 3C is actively contributing to reducing the number of car journeys from Strathaven and Stonehouse, which was the main aim in starting the service in the first place.

We listen to our community and try to deliver projects that the community can and will support. We also strengthened our relationships with other organisations and charities across Lanarkshire and beyond, encouraging other communities to look at our successful projects and adopt them locally in their own way.

Many challenges remain, both in terms of the need for action on climate change, but also the threat of bus franchising across the SPT area. This could have a major impact on the 3C service. There have also been challenges due to the level of roadworks on the A71 (for a variety of different reasons) throughout 2025 causing delays to service timings, with a resulting impact on passenger numbers. Roadworks on the A71 have continued into 2026, and the impact of increases in fuel and energy costs plus the increases in minimum/living wages are factors we will continue to manage in the coming year.

Climate Action Strathaven

Trustees' Annual Report

Year ended 31 December 2025

Climate Action Strathaven is now one of the biggest employers in the Strathaven area, contributing to the economy of the community as well as raising awareness of climate change and running initiatives and projects to help tackle climate change.

3C Bus Service

Strathaven to Glasgow

During 2025 we strengthened our bus fleet. We upgraded one of our 59 seater coaches and added to our fleet to be more resilient by bringing in a 22 seater minibus to ensure that all 3C services could operate effectively and on schedule.

- **63% of tickets issued were via a concession fare - enabling passengers young, old and disabled to travel free on the 3C**
- **It is estimated, we removed around 2 million car miles from the roads by having the 3C service running**

Bus franchising remains on the table following a review and consultation process. With Andy Burnham now Prime Minister at Westminster, there is the potential for a drive to bring in the Manchester model earlier than anticipated.

Plastic Recycling Projects

During the year we also launched more plastic recycling projects, allowing us to engage with more people within our community: We introduced collection points for medication blister packs, used ink cartridges and spectacles.

- **73.5kg of blister packs were collected and recycled in 2025.**
- **10.4kg of ink cartridges recycled in 2025**
- **9.5kg of spectacles were recycled in 2025**

Our spectacle recycling saw us working in collaboration with our local opticians John Coll.

Schools Liaison

Liaising with local schools is a priority for Climate Action Strathaven. Each school has an eco committee and it is important to CAS that we contribute to the climate agenda within our schools. Climate Action Strathaven had a presence at the Academy when Keep Scotland Beautiful presented a climate award in 2025. We also had a presence at the annual Green event in Strathaven Academy. Our staff and volunteers also carried out several environmental school talks, including sustainable transport talks at Wester Overton and Kirklandpark. Our project worker attended the Strathaven Academy Young Enterprise class.

We held a drawing competition and engaged with primary schools in Strathaven and surrounding villages. This competition had well over a hundred entries to mark World Dolphin Day 2025.

Climate Action Strathaven

Trustees' Annual Report

Year ended 31 December 2025

Local initiatives

In 2025 CAS supported a few local initiatives, including two run by the Rotary Club of Strathaven. For the Rotary 'Empty Shelves Mean Empty Stomachs' campaign supporting Strathaven Foodbank and Loaves and Fishes. We were also a collection point for the 2025 Rotary Wrap Up Lanarkshire winter jackets campaign.

We further developed our relationships with other charities and organisations across Lanarkshire and worked closely with South Lanarkshire Council on a number of projects and initiatives, including assessing traffic and transport issues and priorities within Strathaven Town Centre.

Car Hire

We took the decision to make our car hire fleet fully electric, meaning we now only have Electric Vehicles for hire.

- **535 days of car hire in 2025**

Retrofit

Retrofit was a success with 36 homes completed by February 2025. A decision was taken to focus on other projects and to pause retrofit to assess options for taking it forward with a different model. We continue to highlight energy efficiency on our social media and in our Eco Hub.

Our Hub

Our upper hub saw community groups using our space for Fairtrade group meetings, language classes, art classes as well as hosting a high school class of budding reporters that came and interviewed CAS on everything environmental that was happening within our community. CAS opened its door to over 10 third sector charities who wanted to come and visit our Eco and Upper Hub. We are proud to have an open door policy within CAS and hub visits and walkthroughs enable us to showcase what we have achieved. Sharing good practice or indeed sharing the challenges we faced in 2025 enables us to continue to get the message across.

Events

We attended The Gathering at the EICC in February 2025, an event where various organisations presented on a number of climate related topics. We presented to over 100 delegates.

We were invited to the Scottish Parliament with the Community Transport Association and attend an event in October 2025. The event also offered CTA members the opportunity to promote their work in the very heart of Scotland's democracy and engage with senior elected representatives on the issues which matter most to them. We were delighted to be joined by Jim Fairlie MSP, Minister for Agriculture and Connectivity, who has responsibility for Community Transport within the Scottish Government. During the event we had the opportunity to discuss various issues and concerns with the minister.

CAS was nominated for a VASLan award in November 2025. We were a finalist in the Enterprise and Sustainability Award at the ceremony in the Holiday Inn in East Kilbride. This was another example of CAS being recognised for what it does and how it promotes the need for awareness of climate change.

Climate Action Strathaven

Trustees' Annual Report

Year ended 31 December 2025

Trustees

As well as the Manifesto update, our Trustee team at CAS saw some changes where we said goodbye to our founding Trustees Tom Barbour our former Chair, and Alastair Brown who was our Secretary. These two powerhouses were part of a team who led the 3C vision and saw it successfully delivered. CAS will remain forever grateful for their commitment and dedication. As Tom and Alistair stepped down in 2025, I was delighted to take over as Chair of Climate Action Strathaven. I will be bringing to CAS my personal and professional organisational network as well as media and presentation experience. We also welcomed Iain McSeveny as a new trustee bringing to the CAS board table deep expertise from other charities including Greenpeace, which is focused on the environment and climate change. Both our new Chair and Trustee will help us deliver one of our key goals which is to establish new strategic partnerships and collaborations going forward. I would like to thank Tom and Alastair for their enormous contributions to our charity and to helping raise awareness of climate change and its impact and I wish them well for the future.

Community Fridge

Our Community Fridge project continues to go from strength to strength supported by our project worker and a team of dedicated volunteers. Collections are made from local supermarkets with the goods then made available to members of the public. The main objective is to increase sustainability and to reduce food waste going to landfill. All remaining food is supplied for animal feed.

- **11,708kg of food collected in 2025**
- **10,464kg of food distributed via the Community Fridge**
- **1,244kg used for animal feed**

Bike Repair/Sales/Hire

During 2025 we increased the staffing for our bike repair service by adding a new part time bike mechanic. This enabled us to increase the service we could offer, and meant that we were able to provide local access to bikes for sale for our community, all at an economic and affordable price. We continue to provide a bike repair service as well as bike sales, and our e-bike hire remains popular.

Over 160 donated bikes were refurbished and sold, with over 300 bikes donated in total and saved from landfill. Some of the bikes were used for spare parts for other bikes.

- **Over 380 bikes were repaired or serviced in 2025.**
- **1,260 days of e-bike hire in 2025!**

Other Services

We continued to work with South Lanarkshire Council and remained a pick-up point in 2025 for the **period positive scheme**. Free period and sanitary products are on display and accessible 6 days a week in our Eco Hub.

Strathaven Refill: This enables customers to reuse bottles and to buy household goods economically and also reducing plastic waste.

Tool Shed: Tools are available for customers to borrow to carry out household tasks.

Climate Action Strathaven

Trustees' Annual Report

Year ended 31 December 2025

Little Book Shop: Customers can take a book and leave one for others to read.

The **Monday Movers walking club** was run by CAS from March - October 2025

CAS provided a **free Saturday shuttle bus service**, fully funded by CAS for 12 weeks

CAS delivered the **Cycling Sisters service** during 2025.

CAS also managed the **planting of over 600 trees** during 2025.

Other activities

BBC Scotland was filming in Sandford, with some of the CAS team acting as extras riding bikes in a scene. As part of the filming, BBC Scotland bought seven recycled bikes from our bike shop that were featured throughout filming. BBC then donated the bikes back to CAS. The BBC also featured the 3C bus service on BBC1 in January 2025.

Volunteers

We have a dedicated team of programme manager, project workers, support staff, bus drivers and bike mechanics. In addition, we could not continue to operate without our volunteers who collect food from supermarkets, run the community fridge, take part in tree planting and litter picks. Volunteers also help serve in our Eco Hub. We are grateful to all our volunteers for all they contribute to the success of Climate Action Strathaven.

Social media and promotion

The website was completely redeveloped during 2025 providing us with a better platform for promoting our activities and projects.

CAS branding of 'Let's Cool It' was fully launched by the start of 2025 and we continued to work on our branding. Our social media presence excelled in 2025. Our Facebook, Instagram and TikTok platforms have seen an increase in followers.

Future

As we speed through 2026, the future looks positive for CAS both as an organisation and as a reference point within the community. Thank you for your ongoing support.

Climate Action Strathaven

Trustees' Annual Report

Year ended 31 December 2025

Reference and administrative details

Registered charity name	Climate Action Strathaven
Charity registration number	SC049872
Principal office	5 Green Street Strathaven South Lanarkshire ML10 6LT

The trustees

Mr Lewis Brown	
Mr Iain McSeveny	(Appointed 31 August 2025)
Mr Tom Barbour	(Resigned 31 August 2025)
Mr Alastair Brown	(Resigned 31 August 2025)
Ms Rachael Wakefield	
Mr Ian Harley (Treasurer)	
Mr Les Hoggan (Chair)	

Auditor	I.A. Stewart & Co Limited Chartered accountants & statutory auditor The Mechanics Workshop New Lanark ML11 9DB
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Structure, governance and management

CAS was first registered with the Office of the Scottish Charity Regulator (OSCR) on 20 January 2020, reference SC049872. Our registered office is 5 Green Street, Strathaven, South Lanarkshire, ML10 6LT.

Objectives and activities

The charity's objectives are to carry on for the advancement of citizenship, community development and environmental protection and improvement.

Achievements and performance

During the year the charity continued its success in environmental protection and community development in Strathaven and the surrounding areas.

Climate Action Strathaven

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Financial review

Financial review

During the year total income amounted to £972,255 (2024: £1,000,346), whilst expenditure amounted to £955,576 (2024: £794,393). This resulted in a net surplus of £16,679 (2024: £205,953).

Reserve statement

Total reserves at 31 December amounted to £426,439 (2024: £409,760). These were unrestricted general funds £421,744 (2024: £400,914) the balance is available and considered sufficient to support the day to day running of the charity. Restricted funds of £4,695 (2024: £8,846) to be used for specific projects.

Plans for future periods

CAS will aim to continue the positive impact it has had in the community and the environment.

Trustees' responsibilities statement

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

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustees Investments (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, and the provisions of the Trust Deed. 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.

Climate Action Strathaven

Trustees' Annual Report

Year ended 31 December 2025

The trustees' annual report was approved on 21 August 2026 and signed on behalf of the board of trustees by:



Les Hoggan
Chair - Climate Action Strathaven
5 Green Street
Strathaven
ML10 6LT

Climate Action Strathaven

Independent Auditor's Report to the Members of Climate Action Strathaven

Year ended 31 December 2025

Opinion

We have audited the financial statements of Climate Action Strathaven (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, 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, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 (as amended).

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 auditor's 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.

Climate Action Strathaven

Independent Auditor's Report to the Members of Climate Action Strathaven (continued)

Year ended 31 December 2025

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate 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 trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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.

Climate Action Strathaven

Independent Auditor's Report to the Members of Climate Action Strathaven (continued)

Year ended 31 December 2025

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, included, but were not limited to the following:

- Ensuring that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- Understanding and evaluating the design and implementation of management's controls in place to prevent and detect irregularities.
- Challenging assumptions and judgements made by management in their significant accounting estimates, in particular in relation to accruals and deferred income, and assessing whether they were indicative of potential bias.
- Assessing the extent of compliance with laws and regulations through making enquiries of management, reading minutes of meetings of those charged with governance and inspection of legal correspondence.
- Testing journal entries to identify unusual transactions and investigation of the rationale behind significant or unusual transactions to address the risk of fraud through management bias and override of controls.

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. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
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Climate Action Strathaven

Independent Auditor's Report to the Members of Climate Action Strathaven (continued)

Year ended 31 December 2025

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, 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 members those matters we are required to state to them in an auditor's 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Alan Kerr

Alan Kerr (Senior Statutory Auditor)

For and on behalf of
I.A. Stewart & Co Limited
Chartered accountants & statutory auditor
The Mechanics Workshop
New Lanark
ML11 9DB

21 August 2026

Climate Action Strathaven

Statement of Financial Activities

Year ended 31 December 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	8,735	100,056	108,791	208,540
Charitable activities	5	849,514	—	849,514	780,032
Other trading activities	6	3,075	—	3,075	3,581
Investment income	7	2,552	—	2,552	3,780
Other income	8	8,323	—	8,323	4,413
Total income		<u>872,199</u>	<u>100,056</u>	<u>972,255</u>	<u>1,000,346</u>
Expenditure					
Expenditure on charitable activities	9,10	851,369	104,207	955,576	794,393
Total expenditure		<u>851,369</u>	<u>104,207</u>	<u>955,576</u>	<u>794,393</u>
Net income and net movement in funds		<u>20,830</u>	<u>(4,151)</u>	<u>16,679</u>	<u>205,953</u>
Reconciliation of funds					
Total funds brought forward		400,914	8,846	409,760	203,808
Total funds carried forward		<u>421,744</u>	<u>4,695</u>	<u>426,439</u>	<u>409,760</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 25 form part of these financial statements.

Climate Action Strathaven

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	15	50,139	70,241
Current assets			
Debtors	16	60,802	147,883
Cash at bank and in hand		369,047	248,034
		<u>429,849</u>	<u>395,917</u>
Creditors: amounts falling due within one year	17	<u>53,549</u>	<u>56,397</u>
Net current assets		<u>376,300</u>	<u>339,520</u>
Total assets less current liabilities		<u>426,439</u>	<u>409,761</u>
Net assets		<u>426,439</u>	<u>409,761</u>
Funds of the charity			
Restricted funds		4,695	8,846
Unrestricted funds		<u>421,744</u>	<u>400,914</u>
Total charity funds	20	<u>426,439</u>	<u>409,760</u>

These financial statements were approved by the board of trustees and authorised for issue on 21 August 2026, and are signed on behalf of the board by:



Mr Les Hoggan (Chair)
Trustee

The notes on pages 16 to 25 form part of these financial statements.

Climate Action Strathaven

Statement of Cash Flows

Year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	16,679	205,951
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	24,379	30,880
Other interest receivable and similar income	(2,552)	(3,780)
<i>Changes in:</i>		
Trade and other debtors	87,081	(59,022)
Trade and other creditors	(2,849)	(26,432)
Cash generated from operations	122,738	147,597
Interest received	2,552	3,780
Net cash from operating activities	<u>125,290</u>	<u>151,377</u>
Cash flows from investing activities		
Purchase of tangible assets	(9,500)	(73,504)
Proceeds from sale of tangible assets	5,223	414
Net cash used in investing activities	<u>(4,277)</u>	<u>(73,090)</u>
Net increase in cash and cash equivalents	121,013	78,287
Cash and cash equivalents at beginning of year	248,034	169,747
Cash and cash equivalents at end of year	<u>369,047</u>	<u>248,034</u>

The notes on pages 16 to 25 form part of these financial statements.

Climate Action Strathaven

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 5 Green Street, Strathaven, South Lanarkshire, ML10 6LT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees have considered the funds available for the charity's activities, the budget and cashflow for the year ahead, and are of the opinion that there are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The trustees are of the opinion that there are no matters of significant judgements, estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the next financial year.

Taxation

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

Climate Action Strathaven

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Income received by way of donations, grants and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated facilities and services are recognised in the accounts when received, on the basis of the value of the gift to the charity and if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, is accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Climate Action Strathaven

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	33% straight line
Fixtures and fittings	-	20% straight line
Motor vehicles	-	25% straight line
Equipment	-	33.33% to 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. 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.

Financial instruments

The charity only has financial assets and financial 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.

Defined contribution pension plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
General donations	6,425	—	6,425
Grants			
Grants receivable	2,310	100,056	102,366
Grants released for fixed asset	—	—	—
	<u>8,735</u>	<u>100,056</u>	<u>108,791</u>

Climate Action Strathaven

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
General donations	7,233	–	7,233
Grants			
Grants receivable	5,104	184,092	189,196
Grants released for fixed asset	–	12,111	12,111
	<u>12,337</u>	<u>196,203</u>	<u>208,540</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Ecohub	4,039	4,039	3,476	3,476
Bus	754,085	754,085	668,302	668,302
Bicycle repair shop	23,262	23,262	15,499	15,499
Car Club	7,707	7,707	7,642	7,642
Retrofit Strathaven	1,749	1,749	46,974	46,974
eBike rental	1,498	1,498	3,118	3,118
Bus grants	57,174	57,174	35,021	35,021
	<u>849,514</u>	<u>849,514</u>	<u>780,032</u>	<u>780,032</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Room Rental	3,075	3,075	3,581	3,581

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	2,547	2,547	2,126	2,126
Other interest receivable	5	5	1,654	1,654
	<u>2,552</u>	<u>2,552</u>	<u>3,780</u>	<u>3,780</u>

Climate Action Strathaven

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

8. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Gain on disposal of tangible fixed assets held for charity's own use	861	861	1,086	1,086
Other income	7,462	7,462	3,327	3,327
	<u>8,323</u>	<u>8,323</u>	<u>4,413</u>	<u>4,413</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable activities	847,867	104,207	952,074
Support costs	3,502	–	3,502
	<u>851,369</u>	<u>104,207</u>	<u>955,576</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	413,521	377,374	790,895
Support costs	3,499	–	3,498
	<u>417,020</u>	<u>377,374</u>	<u>794,393</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	952,074	–	952,074	790,895
Governance costs	–	3,502	3,502	3,498
	<u>952,074</u>	<u>3,502</u>	<u>955,576</u>	<u>794,393</u>

11. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	24,379	30,880
Gains on disposal of tangible fixed assets	<u>(861)</u>	<u>(1,086)</u>

Climate Action Strathaven

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

12. Auditors remuneration

	2025	2024
	£	£
Fees payable for the audit of the financial statements	<u>3,500</u>	<u>3,500</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	363,071	337,809
Social security costs	29,478	23,077
Employer contributions to pension plans	<u>6,861</u>	<u>6,572</u>
	<u>399,410</u>	<u>367,458</u>

The average head count of employees during the year was 17 (2024: 21).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £35,091 (2024:£33,930).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

Climate Action Strathaven

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

15. Tangible fixed assets

	Cycles £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 January 2025	40,026	800	89,443	22,119	152,388
Additions	–	–	–	9,500	9,500
Disposals	(6,080)	–	(9,000)	–	(15,080)
At 31 December 2025	<u>33,946</u>	<u>800</u>	<u>80,443</u>	<u>31,619</u>	<u>146,808</u>
Depreciation					
At 1 January 2025	33,522	240	39,492	8,893	82,147
Charge for the year	3,239	160	15,666	5,314	24,379
Disposals	(5,357)	–	(4,500)	–	(9,857)
At 31 December 2025	<u>31,404</u>	<u>400</u>	<u>50,658</u>	<u>14,207</u>	<u>96,669</u>
Carrying amount					
At 31 December 2025	<u>2,542</u>	<u>400</u>	<u>29,785</u>	<u>17,412</u>	<u>50,139</u>
At 31 December 2024	<u>6,504</u>	<u>560</u>	<u>49,951</u>	<u>13,226</u>	<u>70,241</u>

16. Debtors

	2025 £	2024 £
Trade debtors	934	5,014
Prepayments and accrued income	32,146	27,206
Other debtors	27,722	115,663
	<u>60,802</u>	<u>147,883</u>

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	11,405	12,592
Accruals and deferred income	33,628	36,331
Social security and other taxes	8,516	7,474
	<u>53,549</u>	<u>56,397</u>

18. Deferred income

	2025 £	2024 £
At 1 January 2025	8,846	68,659
Amount released to income	(8,846)	(63,623)
Amount deferred in year	4,695	3,810
At 31 December 2025	<u>4,695</u>	<u>8,846</u>

Climate Action Strathaven

Notes to the Financial Statements (continued)

Year ended 31 December 2025

18. Deferred income (continued)

These sums have been received by the charity with performance related conditions specified by the funder. Income is only recognised to the extent that the charity has provided the service, as entitlement to the grant only occurs when the performance related conditions are met.

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,861 (2024: £6,572).

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Contributions of £1,620 (2024: £503) were outstanding and due to the scheme at the balance sheet date.

20. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	At 31 December 2025
	£	£	£	£
General funds	<u>400,914</u>	<u>872,199</u>	<u>(851,369)</u>	<u>421,744</u>

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	<u>13,791</u>	<u>804,143</u>	<u>(417,020)</u>	<u>400,914</u>

The general funds are available to the charity for it's day to day activities.

Restricted funds

	At 1 January 2025	Income	Expenditure	At 31 December 2025
	£	£	£	£
Restricted Funds	<u>8,846</u>	<u>100,056</u>	<u>(104,207)</u>	<u>4,695</u>

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
Restricted Funds	<u>190,017</u>	<u>196,203</u>	<u>(377,374)</u>	<u>8,846</u>

Climate Action Strathaven

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

20. Analysis of charitable funds *(continued)*

Restricted funds reflect the balance of grant monies received but remaining unspent at the year end. The grants have been received for specific projects, some of them over multiple financial periods resulting in funds carried forward into future periods.

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	50,139	–	50,139
Current assets	429,849	–	429,849
Creditors less than 1 year	(48,854)	(4,695)	(53,549)
Net assets	<u>431,134</u>	<u>(4,695)</u>	<u>426,439</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	70,241	–	70,241
Current assets	395,917	–	395,917
Creditors less than 1 year	(47,551)	(8,846)	(56,397)
Net assets	<u>418,607</u>	<u>(8,846)</u>	<u>409,761</u>

22. Contributions made by volunteers

Climate Action Strathaven benefits greatly from the involvement and enthusiastic support of its volunteers who give their time and talents willingly for the benefit of the Charity. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

23. Analysis of changes in net debt

	At 1 Jan 2025 £	Cash flows £	At 31 Dec 2025 £
Cash at bank and in hand	<u>248,034</u>	<u>121,013</u>	<u>369,047</u>

24. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Not later than 1 year	191,421	124,103
Later than 1 year and not later than 5 years	<u>22,500</u>	<u>27,000</u>
	<u>213,921</u>	<u>151,103</u>

Climate Action Strathaven

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

25. Related parties

Processes are in place for the trustees and key management personnel to report conflicts of interest in any transactions. There are no related party transactions to report in the financial year.

Climate Action Strathaven

Management Information

Year ended 31 December 2025

The following pages do not form part of the financial statements.

Climate Action Strathaven

Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
General donations	6,425	7,233
Grants receivable	102,366	189,196
Grants released for fixed asset	—	12,111
	<u>108,791</u>	<u>208,540</u>
Charitable activities		
Ecohub	4,039	3,476
Bus	754,085	668,302
Bicycle repair shop	23,262	15,499
Car Club	7,707	7,642
Retrofit Strathaven	1,749	46,974
eBike rental	1,498	3,118
Bus grants	57,174	35,021
	<u>849,514</u>	<u>780,032</u>
Other trading activities		
Room Rental	<u>3,075</u>	<u>3,581</u>
Investment income		
Bank interest receivable	2,547	2,126
Other interest receivable	5	1,654
	<u>2,552</u>	<u>3,780</u>
Other income		
Gain on disposal of tangible fixed assets held for charity's own use	861	1,086
Other income	<u>7,462</u>	<u>3,327</u>
	<u>8,323</u>	<u>4,413</u>
Total income	<u><u>972,255</u></u>	<u><u>1,000,346</u></u>

Climate Action Strathaven

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2025

	2025 £	2024 £
Expenditure		
Expenditure on charitable activities		
Purchases	7,221	18,435
Wages and salaries	363,071	337,809
Employer's NIC	29,478	23,077
Pension costs	6,861	6,572
Rent	18,000	18,001
Rates and water	210	303
Light and heat	6,239	4,812
Repairs and maintenance	3,130	2,522
Insurance	48,493	35,569
Other establishment	10,603	10,075
Motor vehicle expenses	73,850	51,653
Vehicle leasing/hire	187,800	122,303
Other motor/travel costs	134,741	101,577
Legal and professional fees	7,929	7,199
Telephone	1,518	1,196
Other office costs	1,650	1,155
Depreciation	24,379	30,880
Advertising	1,385	3,600
Staff training	2,587	2,165
Travel and other expenses	10,932	7,886
Sundry expenses	4,542	4,067
Subscriptions and donations	10,957	1,849
Staff clothing	—	1,688
	<u>955,576</u>	<u>794,393</u>
Total expenditure	<u>955,576</u>	<u>794,393</u>
Net income	<u>16,679</u>	<u>205,953</u>

Climate Action Strathaven

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Expenditure on charitable activities		
<i>Activities undertaken directly</i>		
Purchases	7,221	18,435
Wages and salaries	363,071	337,809
Employer's NIC	29,478	23,077
Pension costs	6,861	6,572
Rent	18,000	18,001
Rates & water	210	303
Light & heat	6,239	4,812
Repairs & maintenance	3,130	2,522
Insurance	48,493	35,569
Accountancy fees	10,603	10,075
Motor vehicle expenses	73,850	51,653
Vehicle leasing	187,800	122,303
Fuel	134,741	101,577
Bike servicing and repairs	4,427	3,701
Telephone	1,518	1,196
Legal and professional fees	1,650	1,155
Depreciation	24,379	30,880
Advertising	1,385	3,600
Staff training	2,587	2,165
Travel and other expenses	10,932	7,886
Sundry expenses	4,542	4,067
Subscriptions and donations	10,957	1,849
Staff clothing	—	1,688
	<u>952,074</u>	<u>790,895</u>
Governance costs		
Governance costs - audit fees	<u>3,502</u>	<u>3,498</u>
	<u>955,576</u>	<u>794,393</u>
Expenditure on charitable activities		