

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2023  
for  
East Kilbride Community Transport Scheme

Accountants Plus  
Chartered Certified Accountants  
Unit 1 Cadzow Park  
82 Muir Street  
Hamilton  
ML3 6BJ

East Kilbride Community Transport Scheme

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for the Year Ended 31 December 2023

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## East Kilbride Community Transport Scheme

### Report of the Trustees for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Our purpose is to promote the benefit of inhabitants of East Kilbride by providing, in the interests of social welfare and education, transport facilities for use by the handicapped, the elderly and children with the object of improving the conditions of life for said inhabitants.

##### **Significant activities**

East Kilbride Community Transport is a non-profit making charity with two 17-seater minibuses.

We supply transport to people who are disabled or unable to travel on public transport. We do not charge individuals but invoice the groups that use us.

We have three paid drivers and one secretary/administrator, a chairperson, vice chairperson, a treasurer and now we have six other committee members.

We supply transport for various groups. Vision Impaired group, Stroke Club, Arthritis Care, British Legion, and various pensioners clubs.

We collect people from individual homes and take them to Church and then return them.

Primary schools use us to take children to various sports centres, or other schools and return.

We collect children from different primary schools and take them to After School Care every week day.

We supply transport for various care homes within East Kilbride and walking groups normally connected to churches.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

At the year end that charity had unrestricted reserves of £51,896 (2022 £43,027)

The Trustees consider the general fund to be sufficient to enable us to continue to provide transport facilities for the forthcoming year.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

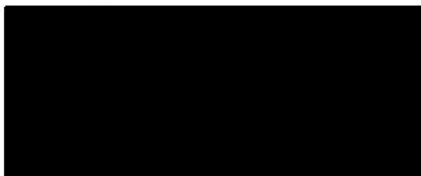
##### **Governing document**

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

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

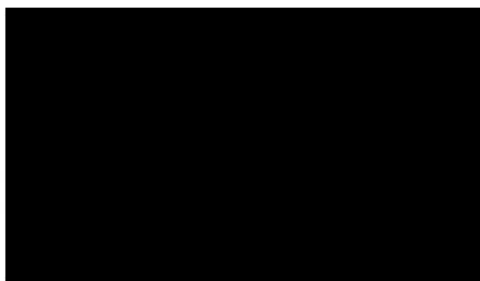
##### **Registered Charity number**

SC005899



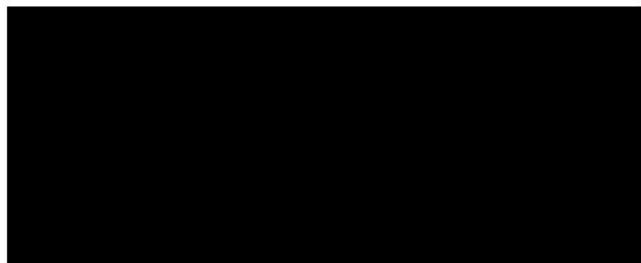
East Kilbride Community Transport Scheme

Report of the Trustees  
for the Year Ended 31 December 2023



**Independent Examiner**  
Accountants Plus  
Chartered Certified Accountants  
Unit 1 Cadzow Park  
82 Muir Street  
Hamilton  
ML3 6BJ

Approved by order of the board of trustees on .....*28/6/2024*..... and signed on its behalf by:



Independent Examiner's Report to the Trustees of  
East Kilbride Community Transport Scheme

**Independent examiner's report to the trustees of East Kilbride Community Transport Scheme**

I report to the charity trustees on my examination of the accounts of East Kilbride Community Transport Scheme (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Accountants Plus  
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Date: 2nd July 2024

East Kilbride Community Transport Scheme

Statement of Financial Activities  
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		26,303	-	26,303	49,945
Other trading activities	2	28,646	-	28,646	24,174
Other income		13,000	-	13,000	-
<b>Total</b>		<u>67,949</u>	<u>-</u>	<u>67,949</u>	<u>74,119</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable Activities		43,397	-	43,397	47,762
Other		15,683	-	15,683	16,189
<b>Total</b>		<u>59,080</u>	<u>-</u>	<u>59,080</u>	<u>63,951</u>
<b>NET INCOME</b>		8,869	-	8,869	10,168
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		43,027	-	43,027	32,859
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>51,896</u></u>	<u><u>-</u></u>	<u><u>51,896</u></u>	<u><u>43,027</u></u>

The notes form part of these financial statements

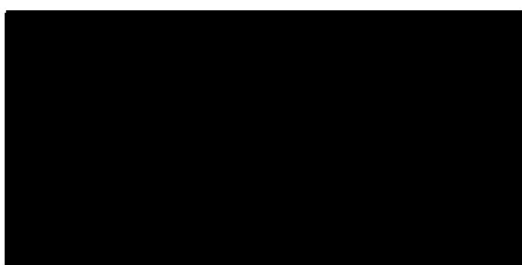
# East Kilbride Community Transport Scheme

## Balance Sheet

31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	210	-	210	-
<b>CURRENT ASSETS</b>					
Debtors	6	39,166	-	39,166	22,493
Cash at bank and in hand		13,432	-	13,432	21,254
		<u>52,598</u>	<u>-</u>	<u>52,598</u>	<u>43,747</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(912)	-	(912)	(720)
<b>NET CURRENT ASSETS</b>		<u>51,686</u>	<u>-</u>	<u>51,686</u>	<u>43,027</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>51,896</u>	<u>-</u>	<u>51,896</u>	<u>43,027</u>
<b>NET ASSETS</b>		<u>51,896</u>	<u>-</u>	<u>51,896</u>	<u>43,027</u>
<b>FUNDS</b>	8				
Unrestricted funds				<u>51,896</u>	<u>43,027</u>
<b>TOTAL FUNDS</b>				<u>51,896</u>	<u>43,027</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....28/6/2024..... and were signed on its behalf by:



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 Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

**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.

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.

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

**Pension costs and other post-retirement benefits**

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



East Kilbride Community Transport Scheme

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**2. OTHER TRADING ACTIVITIES**

	31.12.23	31.12.22
	£	£
Bus hire income	<u>28,646</u>	<u>24,174</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	39,945	10,000	49,945
Other trading activities	<u>24,174</u>	<u>-</u>	<u>24,174</u>
<b>Total</b>	<u>64,119</u>	<u>10,000</u>	<u>74,119</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities	37,762	10,000	47,762
Other	<u>16,189</u>	<u>-</u>	<u>16,189</u>
<b>Total</b>	<u>53,951</u>	<u>10,000</u>	<u>63,951</u>
 <b>NET INCOME</b>	10,168	-	10,168
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>32,859</u>	<u>-</u>	<u>32,859</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u>43,027</u>	<u>-</u>	<u>43,027</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

5. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
Additions	210
<b>NET BOOK VALUE</b>	
At 31 December 2023	210
At 31 December 2022	-

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Trade debtors	4,460	2,578
Other debtors	33,473	18,682
Prepayments	1,233	1,233
	<u>39,166</u>	<u>22,493</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Other creditors	<u>912</u>	<u>720</u>

8. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	43,027	8,869	51,896
<b>TOTAL FUNDS</b>	<u>43,027</u>	<u>8,869</u>	<u>51,896</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	67,949	(59,080)	8,869
<b>TOTAL FUNDS</b>	<u>67,949</u>	<u>(59,080)</u>	<u>8,869</u>

East Kilbride Community Transport Scheme

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	32,859	10,168	43,027
<b>TOTAL FUNDS</b>	<u>32,859</u>	<u>10,168</u>	<u>43,027</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	64,119	(53,951)	10,168
<b>Restricted funds</b>			
Lottery Community Fund	10,000	(10,000)	-
<b>TOTAL FUNDS</b>	<u>74,119</u>	<u>(63,951)</u>	<u>10,168</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	32,859	19,037	51,896
<b>TOTAL FUNDS</b>	<u>32,859</u>	<u>19,037</u>	<u>51,896</u>

East Kilbride Community Transport Scheme

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	132,068	(113,031)	19,037
<b>Restricted funds</b>			
Lottery Community Fund	10,000	(10,000)	-
<b>TOTAL FUNDS</b>	<u>142,068</u>	<u>(123,031)</u>	<u>19,037</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

East Kilbride Community Transport Scheme

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
SPT Funding	15,000	15,002
NHS Transport	-	14,625
Scottish Government grant	4,463	4,766
Lottery Community Fund	-	10,000
South Lanarkshire Council	5,552	5,552
The Co-operative	1,288	-
	<hr/> 26,303	<hr/> 49,945
<b>Other trading activities</b>		
Bus hire income	28,646	24,174
<b>Other income</b>		
Sundry income	13,000	-
	<hr/> 67,949	<hr/> 74,119
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	20,733	37,721
Social security	-	2,454
Pensions	380	1,155
Insurance	2,173	1,828
Telephone	657	350
Postage and stationery	414	975
Driver costs	8,373	895
Sundries	644	334
Donations	250	-
Bus lease	7,705	-
	<hr/> 41,329	<hr/> 45,712
<b>Other</b>		
Motor expenses	14,684	16,044
Subscriptions	171	50
Computer costs	328	95
Gifts	500	-
	<hr/> 15,683	<hr/> 16,189

This page does not form part of the statutory financial statements

East Kilbride Community Transport Scheme

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
<b>Support costs</b>		
<b>Management</b>		
GCVS charges	1,096	1,150
<b>Governance costs</b>		
Accountancy and legal fees	972	900
Total resources expended	59,080	63,951
Net income	8,869	10,168

This page does not form part of the statutory financial statements