


# MUTHILL COMMUNITY TRANSPORT GROUP SCIO

## RECEIPTS AND PAYMENTS ACCOUNTS

## Year ended 30th April 2026

## Charity No: SC053338

# Muthill Community Transport Group
# Reference and Administrative Information

| | |
|---|---|
| Charity Name: | Muthill Community Transport Group SCIO |
| Charity Registration Number: | SC053338 |

| | |
|---|---|
| Contact Address: | Mr Joseph Knowles<br>Barbreck<br>Station Road<br>Muthill<br>CRIEFF<br>PH5 2AR |

## Trustees

Mr William R Bell (Chairperson, Mr Adrian F Davidson, Mr Michael J Dove (Secretary), Mr Joseph Knowles (Treasurer), Mrs Maureen Thompson (Bookings Secretary), Mrs Elspeth Burrows (Membership), Mrs Carolyn Napier (Communications), Mrs Susan Crawford.

## Resignations of Trustees

Mr Stuart W Campbell, Mr Alexander H Hutchison (Minute Secretary)

| | |
|---|---|
| Chairperson: | Mr William R Bell |
| Secretary: | Mr Michael J Dove |
| Treasurer: | Mr Joseph Knowles |

| | |
|---|---|
| **Independent Examiner** | Ian A Wilcock MBA<br>4 Braco Road, Comrie<br>Crieff, PH6 2HP |

| | |
|---|---|
| **Bankers** | Bank of Scotland |

# Muthill Community Transport Group

# Trustees' Annual Report

# Year ended 30th April 2026

# Structure, Governance and Management

## Governing Document

The Constitution of Muthill Community Transport Group SCIO is based on the SCVO Model SCIO Constitution (single-tier). MCTG is a membership organisation with no restrictions on membership

## Recruitment and Appointment of Trustees

The Trustees of MCTG are elected by the Members at the Annual General Meeting of the Group which is held in September on the anniversary of the commencement of our services. In accordance with the Constitution, all Trustees are required to resign in advance of the AGM. They may seek to be re-elected by the Members attending at the AGM, and any roll not filled will be elected from the Membership by those present at the AGM.

## Organisational Structure

The Trustees Committee, led by the Chairperson, meets once each month to review and direct all functions necessary for the operation and development of the Group's services.

## Objectives and Activities

To provide a community transport service filling gaps left by traditional providers including time and cost-efficient travel to medical and other appointments, door-to-door services for less mobile community members and travel to destinations not easily accessible by other means.
To help address community issues such as social isolation and cost of living pressures on low-income households,
To reduce CO2 emissions by providing an alternative to car use for local journeys – this can only be achieved by carrying more passengers and encouraging drivers to use our services.
Provide our services to the whole community – not just the aged and infirm.
Develop a frequent and convenient transport offering which benefits a wide section of our community.

## Additional Service

To cope with increasing demand, particularly for medical appointments, a parallel Volunteer Driver Hospital Car Scheme was trialled through the second half of the year and has been formalised on 1st May 2026. Drivers use their own cars and are reimbursed on the agreed HMRC basis for such schemes. From 1st May, a fare structure has been introduced to help cover the cost of providing the service.

# Muthill Community Transport Group

# Trustees' Annual Report

# Year ended 30th April 2026

## Achievements and Performance

Muthill Community Transport Group SCIO has continued to grow through it's first full year of operation. Membership now exceeds 200 and both the number of journeys and miles covered continue to increase. During the year it was also became apparent that a single vehicle was insufficient to cover all demands for our services so it was decided to supplement the service with a Hospital Car Scheme with volunteer drivers using their own cars and being reimbursed for miles driven at the HMRC recommended rate.

## Financial Review

The results for the year ended 30th April 2026 are shown in the Receipts and Payments Accounts on Page 7 and the Statement of Balances is set out on Page 8. These should be read in conjunction with the Notes to the Accounts on Pages 9-13.

Total receipts amounted to £5,794.81 and total payments £2,529.17. During the year, £5,000 of the previous year's surplus was transferred to a savings account as a reserve fund to support longer term needs.
This gave rise to a surplus for the year of £3,265.64.

The principal sources of income in our second year remained grants from Transport Scotland Network Support Grant and a small contribution from Perth & Kinross Council to support our Hospital Car Scheme. All other income is derived from the members of the group through Membership Fees and Donations. Due to the healthy state of finances the annual membership fee was foregone for existing members.

The Trustees regard the overall financial position of the charity to be satisfactory

## Surplus and Reserves Policy

The MCTG Trustees have established a reserve fund from a portion of our first year surplus and will propose to add to this from the current surplus, though it is anticipated that our costs will rise significantly in future years but we anticipate the amount will continue to match or exceed the depreciation cost of our existing loaned vehicle. Also, with membership almost doubling and public service provision reducing, it may possibly require us to acquire a second vehicle to meet demand.

# Muthill Community Transport Group

## Trustees' Annual Report

## Year ended 30th April 2026

## Statement of Trustees' Responsibilities

The Trustees of Muthill Community Transport Group have responsibility for the operation and development of community transport services for Muthill and the surrounding area which is broadly described as within a 4 mile radius of the village which includes Crieff and Gilmerton, with a total population of almost 8,000. The transport service focuses on ensuring members are able to keep medical appointments in the regional health area and beyond, and in parallel to provide a general service to supplement transport services to destinations generally within Perth and Kinross or within a nominal 50 mile radius of the village. Membership of the group is open to all residents of the said area and the group endeavours to increase their services to all age groups and organisations in the area.
The Trustees aim to provide their services free to all members and will continue to be funded by nominal membership fees, donations, grants and fundraising events. The Hospital Car Scheme is operated on a different cost basis and we aim to recover approximately 50% of our costs by applying a fixed charge to those able to pay for journeys to health appointments outside our 4 mile members radius.

W. R. Bell

**Mr William R Bell**

**Chairperson**

**Date:** 5-8-26

# Muthill Community Transport Group SCIO

## Charity Number: SC053338

## Report of the Independent Examiner

### Respective responsibilities of the trustees and examiner

The charity trustees consider that an independent examination is needed under section 44(1)(c)of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also incliudes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would normally be required in an audit, and consequemtly I do not express an audit opinion of the accounts.

### Independent examiner's statement

In the course of my examination of the statement of account for the year ended 30 April 2025, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect:
   a) accounting records have not been kept in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulation 2006.
   b) the accounts do not accord with those records.
   c) the statement of account do not comply with any of the requirements of Regulation 9 of the Charities Accounts (Scotland) Regulations 2006.
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Ian A. Wilcock MBA
4 Braco Road
Comrie
Crieff
PH6 2HP

Date: 25/8/2025

# Muthill Community Transport Group
# Receipts and Payments Account/Statement of Balances
# Year ended 30 April 2026

| | Note | Unrestricted Funds 2026 | Restricted Funds 2026 | Total 2026 | Total 2025 |
|---|---|---|---|---|---|
| **Receipts** | | £ | £ | £ | £ |
| Membership Fees | | 470 | 0 | 470 | 655 |
| Donations | | 2,209 | 0 | 2,209 | 1,378 |
| Hospital Car Donations | | 210 | 0 | 210 | 0 |
| Grants | | 2,958 | 0 | 2,958 | 6,610 |
| Fund Raising | | 0 | 0 | 0 | 0 |
| Other | | 0 | 0 | 0 | 35 |
| **Total Receipts** | | **5,847** | **0** | **5,847** | **8,678** |
| | | | | | |
| **Payments** | | | | | |
| Capital Cost | | 87 | 0 | 87 | 1,129 |
| *Operating Cost* | | *267* | *0* | *267* | *202* |
| Hospital Car Expenses | | 1,065 | 0 | 1,065 | 0 |
| Overheads | | 512 | 0 | 512 | 180 |
| Training | | 599 | 0 | 599 | 680 |
| **Total Payments** | | **2,529** | **0** | **2,529** | **2,191** |
| **Excess of Receipts over Payments** | | **3,318** | **0** | **3,318** | **6,486** |
| | | | | | |
| **Reserves (Savings Account)** | | | | | |
| Opening Transfer | | 5,000 | | 5,000 | 1,486 |
| Interest Received | | 4 | | | |
| Reserve Account Total | | 5,004 | | | |
| General Account Balance | | 4,804 | | | |
| **Total Available Funds** | | **9,808 0** | **0 0** | **3,318** | **6,486** |

The accounts were approved by the Trustees on: 5th August 2026
For and on behalf of the MCTG Trustees

**William R Bell** W.R.Bell **Chairperson**

**Joseph Knowles** **Treasurer**

# Muthill Community Transport Group
# Statement of Balances
# Notes to the Accounts

**1 Trustee Remuneration and Related Party Transactions**

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

**2 Movements in Balances**

| | At 1 May 2025 | Receipts | Payments | Transfers | At 30 April 2026 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Unrestricted Funds** | 6,486 | 5,847 | 2,529 | 5,000 | 4,804 |
| **Restricted Funds** | 0 | 0 | 0 | 0 | 0 |
| **Total** | 6,486 | 5,847 | 2,529 | 5,000 | 4,804 |

**3 Analysis of Membership Fees**

| | £ |
|---|---|
| Individual Membership | 470 |
| Group Membership | 0 |
| **Total** | **470** |

Individual Membership @ £5 per Annum, Local Groups/Charities @ £20 per Annum.

**4 Analysis of Donations**

| | |
|---|---|
| Passenger Journeys | 2,209 |
| Hospital Car Donations | 210 |
| **Total** | **2,419** |

From 1 May 2026 a Fare Structure for Hospital Car Journeys has been introduced.

**5 Analysis of Grants**

| | |
|---|---|
| Network Support Grant | 2,021 |
| Perth & Kinross Community Transport Fund | 937 |
| **Total** | **2,958** |

# Muthill Community Transport Group
# Statement of Balances
# Notes to the Accounts (continued)

## 6 Analysis of Payments

### Capital Costs

| | | | |
|---|---|---|---|
| Communications & IT Equipment | | £ | 10 |
| Safety Equipment | | £ | 77 |
| | **TOTAL** | £ | 87 |

### Operating Costs

| | | | |
|---|---|---|---|
| Vehicle/Driver Services | | £ | 128 |
| Communications | | £ | 119 |
| | **TOTAL** | £ | 247 |

### Overheads

| | | | |
|---|---|---|---|
| Insurances | | £ | 123 |
| Room Hire | | £ | 80 |
| Printing & Stationery | | £ | 220 |
| Trustees & Drivers Event | | £ | 89 |
| | **TOTAL** | £ | 512 |

### Training

| | | | |
|---|---|---|---|
| MiDAS Driver Training | | £ | 599 |