

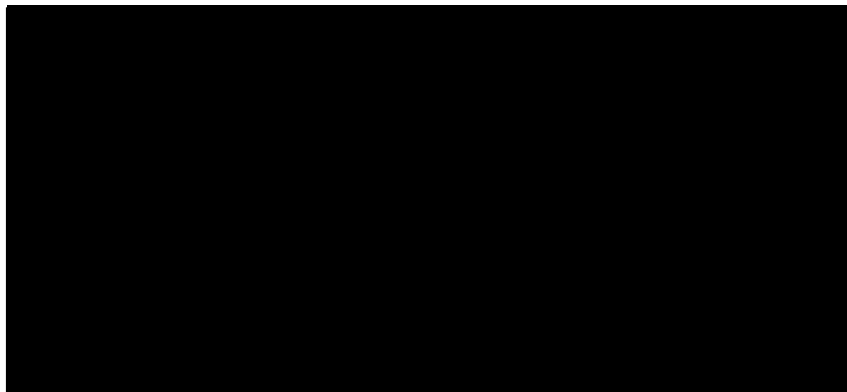
PERTH ACCESS CARS

Scottish Charity No: SC038779

Annual Report & Financial Statements

For the year to

31 December 2024



Perth Access Cars

Annual Report & Statement of Account

Year to 31 December 2024

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Perth Access Cars

Trustees' Annual Report

Year to 31 December 2024

The committee of Perth Access Cars, who are the charity's trustees, present their report together with the financial statements and the Independent Examiner's report for the year ended 31 December 2024.

Reference & Administrative Information

Charity Name: Perth Access Cars

Charity Number: SC038779

Principal Address:

Trustees:

Independent Examiner:

Bankers:

Royal Bank of Scotland
12 Dunkeld Road
Perth
PH1 5RB

Perth Access Cars

Trustees' Annual Report

Year to 31 December 2024

Structure, Governance & Management

Perth Access Cars is an unincorporated association governed by its constitution adopted in June 2007. The association is managed by a committee of at least 5 people with new committee members appointed by the management committee as required to replace resignations. Committee members are normally recruited from the pool of drivers. In appointing them the committee take account of their knowledge of the sphere of work in which Access Cars is involved and their ability to empathise with those who use the service provided by the charity.

Objectives & Activities

Perth Access Cars was established in the 1970s to provide a bespoke flexible door-to-door transport service to further the welfare of people with disabilities. We cover the Perth & Kinross area for people who have difficulty getting around on their own or who are unable to use public transport. This can be through ill health due to poor mobility or if they are confined to a wheelchair. Most of our service users often do not have any other contact with other people so in fact we also provide social contact. We also have regular runs for Care Homes and other organizations for social outings and events otherwise these people would not be able to attend. We have many regular service users who rely on our service as the only means to attend regular medical appointments (Oncology etc.). Another service we provide is to Perth Royal Infirmary various departments, especially Tayward (Occupational Therapy) for home assessments on a regular basis. Cornhill McMillan is another organization we provide a service for as all our vehicles are wheelchair accessible.

Achievements & Performance

Although we do not have many drivers now, we have seen a steady increase in our workload (since Covid). We are receiving more telephone enquiries regarding our work and hopefully we will increase our pool of drivers shortly. The referrals come from a variety of different locations, so we believe there is a need for our service. All our drivers have Disclosure Scotland Certificates and believe in going the extra mile with the aim of making sure the service user has a pleasant safe trip to wherever they require them to go. We have a good relationship with Perth Royal Infirmary – Stroke Unit regarding home assessments and it is always nice to see people recovering and returning to their homes. We also collaborate with Social Workers and Care Homes. Cornhill McMillan is another of our regular journeys. During the year we decided to produce a survey to see how the service was achieving its aims. The outcome was very favorable and we received very good feedback from our service users.

Perth Access Cars

Trustees' Annual Report

Year to 31 December 2024

Financial Review

The day-to-day work of the charity is self-financing from the proceeds of the charges made for journeys. Any excess is treated as a reserve and eventually used towards the purchase of a new vehicle. Vehicles are never renewed until enough funds are available to buy them outright. The policy is to renew a vehicle on a regular basis so that none of the vehicles are more than 5 years old (if possible). Perth & Kinross Council provide a small grant to us which we are grateful for, and we find they are the major user of the service. We are lucky to have a small base in Perth Royal Infirmary which again we are very lucky to have.

With income of £29,561 and expenditure of £43,509, which included the purchase of 2 new vehicles, the charity recorded a deficit for the year of £13,948. The deficit was funded from reserves brought forward from the previous year so that at the 31 December 2024 the charity held total funds of £8,711, all of which were unrestricted. These funds are the free reserves of the charity which are held to ensure there are sufficient funds to settle liabilities as they fall due, to fund the maintenance and repair of existing vehicles and purchase new vehicles.

Donated Goods and Services

The charity has been provided with a free space in Perth Royal Infirmary. Perth & Kinross Council cover the cost of Public Liability Insurance, and without this arrangement we would find it difficult to continue.

All who are involved with Perth Access Cars give their time freely and gladly, which we are most grateful for. Each day is different and brings different challenges. While some drivers are only available on certain days, others are more flexible and may drive 4-5 days per week. In driving for Perth Access Cars, drivers inevitably are dealing with disabled people and may have to provide aid and assistance while collecting them from their homes, taking them to appointments and returning them home safely. Where possible we try to use the same driver to undertake the regular runs so the service users and drivers get used to each other. In many cases a bond of trust develops between drivers and service users. We find that some who use our service are lonely and often we are the only social contact they have.

Our drivers continue to encounter many different situations on a day-to-day basis and are therefore flexible in their approach to the needs of the individual service users. Many have stated that they would not be able to attend medical appointments without our service.

The time and support freely contributed by the drivers underline how great an asset all drivers are to charity. We make sure that all drivers have Scottish Disclosure Certificates.

This report was approved by the charity trustees on 19/05/2025 and signed on their behalf by:



Perth Access Cars

Independent Examiner's Report

I report on the financial statements of the charity for the year ended 31 December 2024 which are set out on pages 7 to 9.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 ("the 2006 Regulations").

I have satisfied myself that the charity is not subject to audit under Regulation (10)(1)(d) of the 2006 Regulations and is eligible for independent examination. I have therefore examined the charity's accounts as required under section (44)(1)(c) of the 2005 Act and Regulation 11 of the 2006 Regulations. In carrying out my examination I have followed the guidance issued to independent examiners by the Office of the Scottish Charity Regulator (OSCR).

My role is to state whether any material matters have come to my attention giving me cause to believe that:

1. the accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Regulation 9 of the 2006 Regulations; or
4. there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and I have no concerns in respect of any of the areas listed above and I have found no other matters that require drawing to your attention.



Date: 29/5/25

Perth Access Cars

Statement of Receipts & Payments

Year to 31 December 2024

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Receipts				
Income from vehicles	11,568	-	11,568	11,533
Perth & Kinross Council	11,530	3,996	15,526	14,588
Scottish Government	788	-	788	2,893
Donations	195	429	624	590
NatWest	853	-	853	-
Other	10	-	10	-
Bank interest	192	-	192	293
Total receipts	25,136	4,425	29,561	29,897
Payments				
Vehicle expenses	12,258	3,996	16,254	26,676
Staff costs	100	-	100	-
Telephone	956	-	956	820
Drivers expenses	200	-	200	-
Sundry expenses	344	-	344	1,182
Staff & driver Christmas bonus	-	-	-	750
Governance	435	-	435	385
Other	-	-	-	20
Asset Purchase	24,791	429	25,220	8,245
Total payments	39,084	4,425	43,509	38,078
Surplus/(deficit)	(13,948)	-	(13,948)	(8,181)

Perth Access Cars

Statement of Balances

At 31 December 2024

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Opening bank & cash balances	22,659	-	22,659	30,840
Surplus/(deficit)	(13,948)	-	(13,948)	(8,181)
Closing bank & cash balances	8,711	-	8,711	22,659

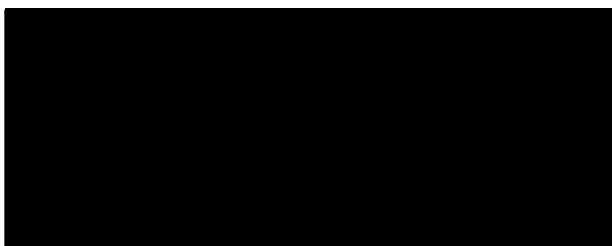
Assets

Vehicles	Unrestricted fund	41,493	20,341
Photocopier	"	250	250
Laptop	"	443	443
Debtors	"	440	299

Liabilities

There are no liabilities

Approved by the charity trustees on19/05/2025.....and signed on their behalf by:



Perth Access Cars

Notes to the Financial Statements

Year to 31 December 2024

1. Basis of Accounting

The accounts are prepared on a Receipts and Payments basis in accordance with The Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 as amended.

Income is recognised and included in the accounts when it is received. Expenditure is recognised and included in the accounts when it is paid out.

The charity maintains following funds for accounting purposes:

1. Unrestricted funds - that consist of money that can be spent at the discretion of the management committee in furtherance of the charity's objects. Unrestricted funds set aside by the trustees for a particular purpose are called designated funds. The designated use of the funds can be changed at any time by the trustees.
2. Restricted funds - that may only be used for the specific purposes for which they were donated or fundraised.

2. Trustee Remuneration and Expenses

No out-of-pocket expenses were paid to Trustees

[REDACTED] (a trustee) was paid £9,200 for selling a car to the charity. No other trustees or connected people received remuneration from the charity.

3. Restricted & Designated Funds

<u>Restricted Funds</u>	<u>Opening balance</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Closing balance</u>
	£	£	£	£	£
Purchase of new vehicles	-	429	429	-	-
Insurance	-	2,596	2,596	-	-
Fuel costs	-	1,400	1,400	-	-
Total	-	4,425	4,425	-	-
<u>Designated funds</u>					
For the purchase of new vehicles	6,144	956	7,100	-	-