REGISTERED CHARITY NUMBER: SC005899

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

East Kilbride Community Transport Scheme

Accountants Plus
Chartered Certified Accountants
Second Floor
Airbles House
270 Airbles Road
Motherwell
ML1 3AT

East Kilbride Community Transport Scheme

Contents of the Financial Statements
for the Year Ended 31 December 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11 to 12

East Kilbride Community Transport Scheme

Report of the Trustees
for the Year Ended 31 December 2025

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

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 £8,322 (2024 £46,071)

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

FUTURE PLANS

We will continue to supply a much needed transport service to those who cannot use public transport. Hopefully the accounts will be covered by a Sage package

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

Principal address

The Murray Owen Centre
Liddell Grove
East Kilbride
G75 9AD

Trustees

G Ferguson
Ms G Gray
Ms J Murdoch (resigned 22.7.26)
S Kostric (resigned 1.12.25)
J Harpum (appointed 22.7.26)

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
Accountants Plus
Chartered Certified Accountants
Second Floor
Airbles House
270 Airbles Road
Motherwell
ML1 3AT

Approved by order of the board of trustees on 16/9/2026 and signed on its behalf by:

.....
Ms G Gray - Trustee

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 2025.

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.

Fiona Struthers

Fiona Struthers C.A.

Accountants Plus
Chartered Certified Accountants
Second Floor
Airbles House
270 Airbles Road
Motherwell
ML1 3AT

Date: 22nd September 2026

East Kilbride Community Transport Scheme

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		20,713	-	20,713	28,511
Other trading activities	2	38,666	-	38,666	42,710
Total		59,379	-	59,379	71,221
EXPENDITURE ON					
Charitable activities					
Charitable Activities		78,171	-	78,171	62,168
Other		18,957	-	18,957	14,878
Total		97,128	-	97,128	77,046
NET INCOME/(EXPENDITURE)		(37,749)	-	(37,749)	(5,825)
RECONCILIATION OF FUNDS					
Total funds brought forward		46,071	-	46,071	51,896
TOTAL FUNDS CARRIED FORWARD		8,322	-	8,322	46,071

The notes form part of these financial statements

East Kilbride Community Transport Scheme

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	5	5,436	-	5,436	909
CURRENT ASSETS					
Debtors	6	16,988	-	16,988	25,461
Cash at bank and in hand		2,267	-	2,267	20,697
		19,255	-	19,255	46,158
CREDITORS					
Amounts falling due within one year	7	(7,054)	-	(7,054)	(996)
NET CURRENT ASSETS		12,201	-	12,201	45,162
TOTAL ASSETS LESS CURRENT LIABILITIES		17,637	-	17,637	46,071
CREDITORS					
Amounts falling due after more than one year		(9,315)	-	(9,315)	-
NET ASSETS		8,322	-	8,322	46,071
FUNDS	9				
Unrestricted funds				8,322	46,071
TOTAL FUNDS				8,322	46,071

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

.....
G Gray - Trustee

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.

Computer equipment - 15% on reducing balance

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.

2. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Fundraising events	-	2,394
Bus hire income	38,666	40,316
	38,666	42,710

continued...

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	28,511	-	28,511
Other trading activities	42,710	-	42,710
Total	71,221	-	71,221
EXPENDITURE ON			
Charitable activities			
Charitable Activities	62,168	-	62,168
Other	14,878	-	14,878
Total	77,046	-	77,046
NET INCOME/(EXPENDITURE)	(5,825)	-	(5,825)
RECONCILIATION OF FUNDS			
Total funds brought forward	51,896	-	51,896
TOTAL FUNDS CARRIED FORWARD	46,071	-	46,071

continued...

5. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2025	-	1,069	1,069
Additions	6,250	-	6,250
At 31 December 2025	6,250	1,069	7,319
DEPRECIATION			
At 1 January 2025	-	160	160
Charge for year	1,563	160	1,723
At 31 December 2025	1,563	320	1,883
NET BOOK VALUE			
At 31 December 2025	4,687	749	5,436
At 31 December 2024	-	909	909

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade debtors	5,911	5,130
Other debtors	8,358	18,779
Prepayments	2,719	1,552
	16,988	25,461

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Bank loans and overdrafts (see note 8)	6,117	-
Other creditors	937	996
	7,054	996

8. LOANS

An analysis of the maturity of loans is given below:

	31.12.25 £	31.12.24 £
Amounts falling due within one year on demand:		
Bank loans	6,117	-
Amounts falling between one and two years:		
Bank loans - 1-2 years	9,315	-

continued...

9. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	46,071	(37,749)	8,322
TOTAL FUNDS	46,071	(37,749)	8,322

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,379	(97,128)	(37,749)
TOTAL FUNDS	59,379	(97,128)	(37,749)

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted fund	51,896	(5,825)	46,071
TOTAL FUNDS	51,896	(5,825)	46,071

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	71,221	(77,046)	(5,825)
TOTAL FUNDS	71,221	(77,046)	(5,825)

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted fund	51,896	(43,574)	8,322
TOTAL FUNDS	51,896	(43,574)	8,322

continued...

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	130,600	(174,174)	(43,574)
TOTAL FUNDS	130,600	(174,174)	(43,574)

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

East Kilbride Community Transport Scheme

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
SPT Funding	11,864	19,088
Scottish Government grant	3,297	2,767
South Lanarkshire Council	5,552	6,656
	20,713	28,511
Other trading activities		
Fundraising events	-	2,394
Bus hire income	38,666	40,316
	38,666	42,710
Total incoming resources	59,379	71,221
EXPENDITURE		
Charitable activities		
Wages	45,991	34,280
Pensions	535	154
Insurance	4,130	2,346
Telephone	762	702
Postage and stationery	554	411
Driver costs	11,812	12,384
Sundries	647	40
Donations	-	100
Bus lease	9,246	9,246
Workwear	-	89
Motor vehicles	1,563	-
Computer equipment	160	160
	75,400	59,912
Other		
Motor expenses	18,549	14,718
Subscriptions	11	80
Computer costs	397	80
	18,957	14,878
Support costs		
Management		
GCVS charges	1,595	1,260
Finance		
Bank charges	12	-
Governance costs		
Accountancy and legal fees	1,164	996

East Kilbride Community Transport Scheme

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
Total resources expended	97,128	77,046
Net expenditure	(37,749)	(5,825)