REGISTERED CHARITY NUMBER: SC044983

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2026

for

Helmsdale Community Transport SCIO

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

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Helmsdale Community Transport SCIO

Report of the Trustees
for the Year Ended 31 March 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. 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

1. The organisation's purpose is to advance citizenship and community development and to provide relief to the people resident in the Helmsdale Community, and their environs, who are in need by reason of age, ill health, disability, financial hardship or other disadvantage. In particular, but without prejudice to the geniality.

1.1 To provide and assist in the provision of not-for-profit community transport services serving the needs of such people, and of other community groups and members;

1.2 To operate community transport services and to encourage partnerships between community transport providers in the area of benefit to provide a shared resource of community transport;

1.3 To make available to the general public the benefits and outputs of this work;

1.4 To proactively and after consultations, bring the needs and wishes of the members and the general public to the attention of the statutory authorities;

1.5 To provide for a community transport service in a rural setting, that meets the needs of the community, its environs, and the needs of the general public.

The Charity's main aims for the year are to ensure that the above statements are achieved.

FINANCIAL REVIEW

Principal funding sources

All activities are conducted with the aim of generating income to meet the Statutory requirements and Community needs of running a minibus company.

There are various fundraising events planned to enable us to meet the above criteria.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment, appointment, and induction of new trustees

The Charitable organisation is self-funding and the aim of recruiting new Trustees is to have as broad a skill base as possible.This means that much of the day-to-day administration and maintenance can be undertaken by a Trustee on a voluntary basis. Potential Trustees are briefed on the Aims and Objectives of the SCIO.

New Trustees have an informal chat concerning the aims of the Organisation and their responsibilities as a Trustee. Any further training, if required, is then arranged.

Helmsdale Community Transport SCIO

Report of the Trustees
for the Year Ended 31 March 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Helmsdale Community Transport was known as Helmsdale and District Community Bus Association and on the 25 March 2014 the Committee took the decision to become an incorporated organisation with Charitable status. It became a Scottish Charitable Incorporated Organisation on the 8 July 2014 and its governing document is its Constitution.

The Trustees meet on a monthly basis, following a set agenda (a quorum is five Trustees). Urgent items/emergencies are dealt with by the Office Bearers and reported on at the next monthly meeting.

All decisions are taken at the monthly Trustees meetings and any urgent items/emergencies are dealt with as and when they arise (a Quorum is five Trustees) and the full Board are advised as soon as possible.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC044983

Principal address

142 West Helmsdale
Helmsdale
Sutherland
KW8 6HH

Trustees

Mrs R M Ellis Treasurer, Secretary
G Lippitt
Mrs I MacPherson
Mrs R Shorrock (resigned 22.12.25)
G Smith Chairperson
G Maxwell
Mrs G Stephenson (appointed 27.8.25)

Independent Examiner

Marcus D. MacIver CA
Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Approved by order of the board of trustees on 2 June 2026 and signed on its behalf by:

G Smith - Trustee

Independent Examiner's Report to the Trustees of
Helmsdale Community Transport SCIO

I report on the accounts for the year ended 31 March 2026 set out on pages four to ten.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Marcus D. MacIver CA
The Institute of Chartered Accountants of Scotland

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

2 June 2026

Helmsdale Community Transport SCIO

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,080	9,500	12,580	12,290
Charitable activities	3				
General		4,663	-	4,663	3,860
Investment income	2	181	-	181	172
Total		7,924	9,500	17,424	16,322
EXPENDITURE ON					
Charitable activities	4				
General		5,877	9,500	15,377	15,363
NET INCOME		2,047	-	2,047	959
RECONCILIATION OF FUNDS					
Total funds brought forward		26,562	-	26,562	25,603
TOTAL FUNDS CARRIED FORWARD		28,609	-	28,609	26,562

The notes form part of these financial statements

Helmsdale Community Transport SCIO

Balance Sheet
31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
CURRENT ASSETS					
Debtors	7	1,284	-	1,284	838
Cash at bank and in hand		27,761	-	27,761	26,078
		29,045	-	29,045	26,916
CREDITORS					
Amounts falling due within one year	8	(436)	-	(436)	(354)
NET CURRENT ASSETS		28,609	-	28,609	26,562
TOTAL ASSETS LESS CURRENT LIABILITIES		28,609	-	28,609	26,562
NET ASSETS		28,609	-	28,609	26,562
FUNDS	9				
Unrestricted funds				28,609	26,562
TOTAL FUNDS				28,609	26,562

The financial statements were approved by the Board of Trustees and authorised for issue on 2 June 2026 and were signed on its behalf by:

Garry W. Smith

G Smith - 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 and Trustee Investment (Scotland) Act 2005. 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.

Motor vehicles	-	25% on cost
Computer equipment	-	25% on cost

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.

continued...

2. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Deposit account interest	181	172

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.26	31.3.25
		£	£
Bus hire	General	3,651	3,458
Bus Service Operator's Grant	General	1,012	402
		4,663	3,860

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
General	14,584	793	15,377

5. TRUSTEES' REMUNERATION AND BENEFITS

Rona Ellis was paid £11,833.88 (2026) - £11,162.16 (2025)

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

6. TANGIBLE FIXED ASSETS

	Motor vehicles	Computer equipment	Totals
	£	£	£
COST			
At 1 April 2025 and 31 March 2026	46,134	914	47,048
DEPRECIATION			
At 1 April 2025 and 31 March 2026	46,134	914	47,048
NET BOOK VALUE			
At 31 March 2026	-	-	-
At 31 March 2025	-	-	-

continued...

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade debtors	1,284	838

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Other creditors	436	354

9. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds			
General fund	26,562	2,047	28,609
TOTAL FUNDS	26,562	2,047	28,609

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	7,924	(5,877)	2,047
Restricted funds			
SSE Community Funds	9,500	(9,500)	-
TOTAL FUNDS	17,424	(15,377)	2,047

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	24,538	2,024	26,562
Restricted funds			
SSE Community Funds	1,065	(1,065)	-
TOTAL FUNDS	25,603	959	26,562

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,822	(4,798)	2,024
Restricted funds			
SSE Community Funds	9,500	(10,565)	(1,065)
TOTAL FUNDS	16,322	(15,363)	959

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

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	24,538	4,071	28,609
Restricted funds			
SSE Community Funds	1,065	(1,065)	-
TOTAL FUNDS	25,603	3,006	28,609

continued...

9. 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 £
Unrestricted funds			
General fund	14,746	(10,675)	4,071
Restricted funds			
SSE Community Funds	19,000	(20,065)	(1,065)
TOTAL FUNDS	33,746	(30,740)	3,006

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

11. ASSETS

Assets	**Cost** £	**Current Value 2026** £	**Current Value 2025** £
Oil tank	1,922	536	596

Current value is reduced annually by 10% to allow for depreciation in the value of the assets.

Helmsdale Community Transport SCIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5	-
Grants	12,575	12,290
	12,580	12,290
Investment income		
Deposit account interest	181	172
Charitable activities		
Bus hire	3,651	3,458
Bus Service Operator's Grant	1,012	402
	4,663	3,860
Total incoming resources	17,424	16,322
EXPENDITURE		
Charitable activities		
Wages	11,575	10,875
Insurance	1,362	1,248
Repairs	-	31
Postage and stationery	10	-
Sundries	600	511
Motor expenses	1,037	1,810
Depreciation - computer equipment	-	228
	14,584	14,703
Support costs		
Finance		
Bank charges	1	-
Governance costs		
Accountancy	792	660
Total resources expended	15,377	15,363
Net income	2,047	959

This page does not form part of the statutory financial statements