

Charity Registration No: SCO45251

**STRATHNAIRN COMMUNITY ACCESS AND TRANSPORT ASSOCIATION
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2016

**STRATHNAIRN COMMUNITY ACCESS AND TRANSPORT ASSOCIATION
(A SCOTTISH CHARITABLE INCOPORATED ORGANISATION)**

CONTENTS	PAGE
Trustees' Annual Report	1
Independent Examiner's Report	5
Statement of Receipts and Payments	6
Statement of Balances	7
Notes to the Financial Statements	8

**STRATHNAIRN COMMUNITY ACCESS AND TRANSPORT ASSOCIATION
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)**

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2016**

The Trustees present their annual report and the unaudited financial statements of the charity for the period ended 31 March 2016.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name Strathnairn Community Access and Transport Association

Charity Registration Number SC045251

Principal Office Address Balvattan
Farr
IV2 6XG

The Trustees under charity law who served the charity during the period were
Gordon Stone Resigned 2 November 2016

David Elder

Allan Martin

Peter Christie

Appointed 30 November 2015

Bankers

Royal Bank of Scotland, Inverness

Independent Examiner

Stuart Paterson (ACMA)
Stroma
Farr
Inverness
IV2 6XG.

**STRATHNAIRN COMMUNITY ACCESS AND TRANSPORT ASSOCIATION
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)**

**TRUSTEES ANNUAL REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2016**

Structure, Governance and Management

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 25 November 2014. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on the 25 November 2014. It has a single tier structure and as such the trustees are the members of the charity.

Type of governing document

SCATA is structured in accordance with the requirements of its Constitution and of OSCR. Governance is undertaken as required by both, with regular contact between the Chairman and the Co-ordinator as well as other Trustees as required, as well as with the Committee members who are not Trustees.

Trustee recruitment and appointment

Requests for volunteers to act as Trustees, committee members and helpers are regularly made in the local newsletter supplied to all homes in the SCATA catchment area. Gordon Stone has moved out of the area and has passed the Chair to Peter Christie. Because of his considerable experience in the management of SCATA he has agreed to remain as a trustee in an advisory capacity. The status of SCATA as a charity is regularly promoted in these newsletter advertisements, in accordance with the requirements of the grant of charitable status.

Charitable purposes

SCATA exists for the advancement of citizenship or community development (including rural regeneration and the promotion of civic responsibility, volunteering, the voluntary sector or the effectiveness or efficiency of charities), all as set out in the decision by OSCR on our application for incorporation as a SCIO.

Summary of main activities in relation to the charitable purpose

SCATA is run by volunteers, with the exception of the Co-ordinator who receives a modest remuneration. In keeping with the ethos of citizenship and community development through volunteering, the Co-ordinator regularly puts in a substantial number of unpaid hours beyond her contract. This involvement of individuals in community activity is greatly prized by those undertaking tasks on behalf of SCATA and those members of the community who benefit from such work. The main activity of SCATA in seeking to achieve its purpose is through the provision of a transport service for individuals, other charities, local clubs and groups, and local authority institutions such as Farr Primary School. SCATA particularly seeks to maintain the ability of elderly and other individuals whose physical, mental, social or economic status to retain a degree of independence in their own home. This, in turn, contributes to the maintenance of the social and economic infrastructure of a rural area with few amenities and which is poorly served by commercial transport.

Achievements and performance

The minibus has covered over 4877 miles this past year. It has carried out 347 'journeys', many of which carry multiple occupants, thereby enabling maximum cost efficiency. With the new 'bus being in operation since August 2014, there have been minimal garage visits, apart from the Vehicle Service Inspections. It is part of the Section 19 permit agreement that these inspections are undertaken regularly. With the delivery of the new 'bus it was anticipated that the increasing time and money spent on repairs would significantly decrease.

The main uses of the minibus remain as shopping trips to local supermarkets, hospital / dentist / GP / chiropody appointments, fortnightly Friendship Group outings and Lunch Club, once a month. There remains a balancing trick to be maintained between increasing usage and the availability of volunteer drivers.

The strict changes required by our Insurance company in the previous year, thereby not allowing private hire of the 'bus, has been managed in that we have been able to work around this with the use of our own drivers.

There is a regular column in every newsletter, to try and increase awareness for potential new users and a plea for additional volunteer drivers. The SCATA contact number has been added to the 'useful numbers' section

Users are encouraged to telephone the dedicated 'bus number — 01808 521321 — and give as much notice as possible of appointments. A list of jobs is drawn up for a week at a time in advance, although whenever possible last minute requests are accommodated.

SCATA relies on the time and dedication of the drivers, without whom we would not be able to continue. Some drivers can offer more time than others but all help is appreciated. The

ambition to increase the core of drivers is being achieved, this should ensure the jobs are spread among more volunteers.

A great debt of gratitude is owed by the Trustees to the volunteer drivers who contribute their valuable time and energy, almost invariably with a sense of eagerness and good cheer along with their wish to help and sustain those in need in our community.

Financial Review and Reserves Policy

The financial position of SCATA is stable and financial reserves are increasing steadily in accordance with the policy of building a fund to deal with potential repairs to the vehicle and to allow its replacement as and when this is required. This reserve would also be capable of use in the resolution of other unforeseen problems which may arise, although SCATA is fully insured for public liability and other areas. The current vehicle was purchased in 2014, having been constructed to meet local needs after advice from users, drivers, community transport groups and coachbuilding professionals. It represents a considerable improvement over its predecessor from the perspective of both users and drivers. The running and repair costs of the vehicle also show a reduction from before, in line with projections. The charitable status of SCATA is prominently displayed on the vehicle.

The Coordinator has not had an increase in remuneration since 2009. The Trustees agreed that in view of the increased work load and costs an increase from £4480 pa to £5700 pa would be appropriate with effect from June 2016.

SCATA has received funding from Highland Council of £6,430 annually for the period 1/04/2016 to 31/03/2019. This payment is subject to conditions with two payments each year. Strathnairn Community Benefit Fund has paid fares on behalf of the concessionary bus pass holders – totalling £1746.40.

Peter Christie (Trustee)

Date : _____

Strathnairn Community Access and Transport Association

Independent Examiner's report to the members on the unaudited financial statements of Strathnairn Community Access and Transport Association

I report on the accounts of Strathnairn Community Access and Transport Association for the year ended 31st March 2016, which are set out on pages 6 to10.

Respective responsibilities of trustees and independent 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement

My examination is 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 seeks explanations from the 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 accounts.

Independent examiner's statement

In the course of 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 comply with Regulation 9 of the 2006 Accounts Regulationshave 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.

Stuart Paterson ACMA
Stroma
Farr
Inverness
IV2 6XG

Date: 5 December 2016

Strathnairn Community Access and Transport Association

STATEMENT OF RECEIPTS AND PAYMENTS for the year ended 31st March 2016

	Note	Unrestricted Funds	Restricted Funds	2016 Total Funds	2015 Total Funds
Receipts					
Voluntary Income		7,176	0	7,176	10,846
Income from Charitable Activities		2,987	0	2,987	470
Total Receipts		10,164	0	10,164	11,316
Payments					
Cost of Charitable Activities		8,001	0	8,001	2,614
Governance Costs		0	0	0	0
Total Payments		8,001	0	8,001	2,614
Surplus / (Deficit) for the period		2,163	0	2,163	8,702
Transfer between funds		0	0	0	0
Surplus / (Deficit) for the period		2,163	0	2,163	8,702

Strathnairn Community Access and Transport Association

**STATEMENT OF BALANCES
As at 31st March 2016**

	Unrestricted Funds	Restricted Funds	2016 Total Funds	2015 Total Funds
Opening Cash at bank and in hand	8,702	-	8,702	0
Surplus / (Deficit) for the period	2,163	0	2,163	8,702
Closing Cash at bank and in hand	----- 10,865 =====	----- 0 =====	----- 10,865 =====	----- 8,702 =====
 Other Assets (Unrestricted Fund)				
Minibus at cost (transferred from unincorporated organisation)			28,611	28,611
 Total			----- 28,611 =====	----- 28,611 =====
 Liabilities (Unrestricted Fund)				
			0	0
			----- 0 =====	----- 0 =====

Peter Christie (Trustee)

Date : _____

**STRATHNAIRN COMMUNITY ACCESS AND TRANSPORT ASSOCIATION
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

1 Status of the charity

Strathnairn Community Access and Transport Association was approved as a Scottish Charitable Incorporated Organisation (SCIO) on 25 November 2014.

2 Accounting Policies

Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

Donations and donated services and facilities

All donations received are credited to the Statement of Receipts and Payments in the year to which they relate. Donations received or earmarked for specific purposes are accounted for as restricted funds.

Grants receivable

Grants receivable are credited to the Statement of Receipts and Payments in the year to which they relate. Grants receivable or earmarked for specific purposes are accounted for as restricted funds.

Income

Income has been classified under the following headings:

Voluntary income – This comprises resources generated from voluntary sources including, for example donations and grants where the donor does not receive any direct return as a result of the donation.

Activities for generating funds – This comprises fund-raising activities carried out by the charity to generate incoming resources which will be used to undertake its charitable activities.

Investment income – This comprises incoming resources from investment assets, for example bank interest received.

Charitable activities – This comprises all incoming resources received, which are a payment for goods and services provided for the benefit of the charity's beneficiaries. It includes trading activities undertaken in furtherance of the charity's objects and those grants, which have conditions, which make them similar in economic terms to trading income.

**STRATHNAIRN COMMUNITY ACCESS AND TRANSPORT ASSOCIATION
(A SCOTTISH CHARITABLE INCOPORATED ORGANISATION)**

**NOTES TO THE FINANCIAL STATEMENTS cont'd
FOR THE YEAR ENDED 31 MARCH 2016**

Expenditure

Expenditure has been classified into the following headings:

Charitable Activities – This comprises all resources expended by the charity in undertaking its work to meet its charitable objectives. Such costs include the direct costs of the charitable activities together with those support costs incurred that enable these activities to be undertaken.

Governance costs – This comprises the cost of governance arrangements, which relate to the general running of the charity.

Nature and Purpose of Funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Related Party transactions

No remuneration was paid to any trustee or related person

4 Taxation

The charitable organisation is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

	Unrestricted Funds	Restricted Funds	2016 Total Funds	2015 Total Funds
5 Voluntary Income				
Transfer from unincorporated organisation	0	0	0	7,368
Grants	7,086	0	7086	3,478
Donations and Gifts	90	0	90	0
Total Voluntary Income	7,176	0	7,176	10,846
6 Income from Charitable Activities				
Bus Fare Income – subsidised	1,755	0	1,755	301
Bus Fare Income – non-subsidised	1,232	0	1,232	169
Total Income from Charitable Activities	2,987	0	2,987	470

NOTE – In addition to the cash transferred from the Unincorporated Organisation in 2014 a minibus purchased earlier in 2014 for £28,611 was transferred to the charity.

**STRATHNAIRN COMMUNITY ACCESS AND TRANSPORT ASSOCIATION
(A SCOTTISH CHARITABLE INCOPORATED ORGANISATION)**

**NOTES TO THE FINANCIAL STATEMENTS cont'd
FOR THE YEAR ENDED 31 MARCH 2016**

	Unrestricted Funds	Restricted Funds	2016 Total Funds	2015 Total Funds
7 Cost of Charitable Activities				
Bus running costs	2,541	0	2,541	421
Coordinator Fees	4,480	0	4,480	1,867
Telephone	408	0	408	176
Miscellaneous	572	0	572	150
	-----	-----	-----	-----
Total Cost of Charitable Activities	8,001	0	8,001	2,614
	-----	-----	-----	-----