



Report and Financial Statements

For the year ended 31 December 2023

Trustees' Report for the year ended 31 December 2023

The Trustees of Climate Action Strathaven (CAS) are pleased to present their annual report together with the financial statements and the independent examiner's report for the year ended 31 December 2023.

Structure, Governance, & Management

Constitution

CAS was first registered with the Office of the Scottish Charity Regulator (OSCR) on 20 January 2020, reference SC049872. Our registered office is 5 Green Street, Strathaven, South Lanarkshire, ML10 6LT.

Trustees

The following Trustees served during 2023

Tom Barbour	Chair and Trustee
Alastair Brown	Treasurer (retired 16 May 2022) and Trustee (all Trustees now share the role of Treasurer as per amended constitution) Secretary (appointed 16 May 2022) and Trustee
Rachael Wakefield	Trustee
Ian Harley	Trustee (appointed 16 May 2022)
Les Hoggan	Trustee (appointed 7 th July 2023)

Management and Risk

The Trustees are responsible for the strategic direction and governance of CAS. Day-to-day management of CAS is delegated to our Programme Manager who manages our Project Workers, other employees and our volunteers. The Trustees met 13 times in 2023 to discuss strategic, operational and governance issues. The duties and powers of the Trustees are set out in CAS' constitution.

The Trustees are aware of their responsibilities for health & safety. In addition to comprehensive insurance, our staff and volunteers have, where required, relevant disclosures. The Trustees are responsible for ensuring all activities are correctly insured and are in compliance with all relevant legislation including the Data Protection Act 2018.

The Trustees, through the Programme Manager, ensure that all required and relevant training courses are undertaken by all members of the team.

The Trustees receive no remuneration and no expenses.

CAS' bankers are the Bank of Scotland.

CAS' Mission

CAS' core purposes are –

- The advancement of citizenship and community development;
- The advancement of environmental protection and improvement.

Progress in 2023

Overview - Chair's report

Everyone involved in Climate Action Strathaven (CAS), has much to be proud of in 2023. And I would like to extend my thanks to all our staff, volunteers, locals, customers, funders, Trustees and all the partner agencies that we worked with during the year.

There is no blueprint for what a 'climate action' group should do. Like every other group we have tried to navigate our way as best we can.

Our approach has been to try and deliver projects that are both environmentally positive and enrich the lives of locals. Where the needs of a community can be identified, we can deliver projects that do both.

Our projects and staff

During the year Programme Manager Alison Harley has led our team across an ever-increasing range of projects.

Alison, supported by our staff has created a welcoming vibe within the Hub, and the development of the Upper Hub during 2023 has allowed us to spread out and introduce new activities.

A word about our projects:

Community Engagement

Community engagement and raising awareness of the climate crisis was one of the reasons CAS was established, and I wanted to start by thanking Ali Fox for her work in engagement particularly in schools. We increasingly find school children well informed about climate change, and it takes a certain set of skills to carefully communicate such a complex set of ideas. I can see from the output from our school engagement that through Ali we are sparking ideas and action, and that provides promise and hope for the future.



We also launched our Climate Cafe which offers a monthly meet up where like-minded people can freely discuss the current climate crisis.

Community Fridge

The award-winning Community Fridge led by Mick, continues to operate 3 days a week, and Mick and his team collect and display goods from a number of supermarkets in the area. The dedicated team of night shift volunteers operate late evenings come rain or shine to ensure the day time volunteers have full shelves, fridge & freezers. This is an amazing operation, and the response that it has received in the community, shows the benefit both environmentally and socially.



Bike Repair Shop & Recycled Bike Sales

The bike repair shop continues to service dozens of bikes each month, as well as raising our positive profile within the community. Laura, Alister & Owen provide an opportunity for locals to get their bikes and themselves back on the road at a reasonable cost, in some cases for the first time in years!

Also launched in 2023, and helping to promote cycling in general, CAS volunteer Ailsa Brown leads the regular Cycling Sisters group runs. The group is regularly to be seen in and around the Strathaven area.



E-Bike Hire

We continue to offer e-bike hire from our eco hub, providing an alternative sustainable transport solution for shorter journeys. During the period we researched user preferences so that we could adapt our fleet to ensure we can meet user requirements.



3C Bus Service

In 2023, we added a second Mercedes vehicle to the 3C bus route, doubling passenger numbers and creating a high-profile practical example of climate action. Up to 70% of locals tell us that previously they would have undertaken at least part of the journey by car. The whole team at CAS can be immensely proud that we have taken thousands of car journeys off the road. Not only this direct benefit, but we also know through the level of enquiries we receive, that we have energised other communities to consider doing the same. Launching the bus was not an easy undertaking and remains a considerable effort. We thank the locals of Strathaven and Stonehouse for supporting the service, and especially our exceptional drivers Mark, Jamie, Glen, Colin, Kyle & Chris. During 2024 Mark will undertake his Transport Manager exams taking on increased responsibility for all things 'bus.' !



Retrofit Strathaven

The Retrofit Strathaven project became a reality during 2023, and at time of writing we have insulated the lofts and under floors of 23 houses. We are well aware of the risks around retrofit, and it is reassuring to hear discussions buzzing around the Hub on “moisture control”, “adequate ventilation” and “check the drawings for the correct details.” It’s interesting that the principle of running a bus service is straightforward but highly



regulated, whole house retrofit has much more risk, but until relatively recently has been a regulation free zone. During 2024 we will undertake further staff training in retrofit. After some staff changes in 2023 and early 2024, Connor and Dillan are now taking a lead on the installations as we head through 2024.

Strathaven Car Club

The Car Club moved ‘in-house’ during 2023, and we now have 3 cars available from 5 Green Street. Thanks to Colin and colleagues for efforts to further develop this important activity.



Trustee, Volunteers & Funders

During the year we were sorry to lose Arthur, Michael, Tomasz and Miles, but we were fortunate to have Colin Proctor join us with his considerable retail experience energising the Hub, and Lynn Hamilton who with her slick administration skills has kept our essential processes running smoothly. It was also great to have Sophie join us on a temporary basis at the end of 2023 and to continue to support CAS as a volunteer since then. We appreciate the efforts of all our volunteers, including of course within the Community Fridge and Jenny who is often to be found covering the front desk at the Hub. If you or anyone you know would like to get involved in supporting the work of CAS as a volunteer, please get in touch.

Every great team needs a great leader, and we are fortunate to have Alison in the role of Programme Manager. Without Alison’s energy, and superb communication and organisational skills, we would not have developed our projects as far and as fast! The Trustees have asked me to convey a special thank you to Alison and to her team for your work during the year.

I’d also like to personally thank each and every one of our Trustees who all give up their own time freely to support and direct CAS. With such a diverse mixture of backgrounds, experiences and skills, the Trustees are well placed to question, support and guide the direction that CAS takes. I’m also delighted that Lewis will be joining us as a Trustee tonight. – thank you.

Finally, I'd like to thank our funders throughout the year. Specifically, I'd like to thank Spirit of Lanarkshire Wind Energy Co-operative (SOLWEC), Auchrobert Community Energy Society, National Lottery, South Lanarkshire Council (SLC), Scottish Communities Climate Action Network (SCCAN), Paths for All Smarter Choices Smarter Places Fund, Strathaven & Glassford Community Council, Banks Kype Muir Community Fund, Cycling Scotland, Tesco PLC & EB Scotland Ltd for all their support during the year. Without their contribution much of what we have achieved in 2023 would not have been possible.

Tackling the climate crisis is the greatest challenge of our time, but in Strathaven we can be proud that we have a community actively engaged and seeking to play our part.

Outside of my family, CAS is probably the most important thing I will undertake in my life. I do believe we in Strathaven have the ability to change the world.

Be part of it. Don't live to regret not acting on climate change.

Thank you for your support in 2023.

Tom Barbour
Chair
Climate Action Strathaven
26 September 2024

Tom Barbour

Financials

Review of the 2023 Financial Position

The accounts are on the final pages of this report, but we comment here by way of summary.

Receipts from the year rose from £220,732 in 2022 to £658,727 in 2023. This growth was provided through operating income from running activities coupled with income from grants, funds and donations gratefully received from a great number of agencies, organisations and local people, as acknowledged in the Chairman's Report. CAS made a surplus in the year of £170,440 (2022: £31,806). At the end of the financial year the charity had total funds of £203,808 (2022: £33,368). Restricted funds totalled £190,016 (2022: £17,643) mainly relating to bus fares income. Under the terms of the charity's bus operating licence, all bus fares must be used to pay for expenses relating to the bus. This surplus is not available to be used for other projects. The licence changed for 2024 so that any surplus can be used for other projects, but the 2023 surplus must remain ring-fenced for bus expenses only. A total of £13,792 (2022: £15,725) was held in unrestricted funds available for the day to day running of the charity. The charity has a reserves policy and holds sufficient reserves to meet costs as they fall due.

It benefits from charitable recognition by HMRC which means no corporation tax liability. We applied for retrospective VAT registration going back to Day One. It took a long time, but the charity now prepares and submits monthly VAT returns which generate a VAT rebate. At 31 December 2023, the charity is due £51,946 from HMRC.

Reserves Policy

CAS is obliged under our constitution to ensure that proper financial planning and budgetary control is operated within the organisation. The Trustees have considered the reserves required to meet their current and future liabilities. The Trustees aim to maintain all reserves at a level sufficient to meet 2 months expenditure.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the applicable Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other countries.

The annual report and financial statements for the year ended 31 December 2023 were approved by the Trustees of Climate Action Strathaven on 26 September 2024 and signed on their behalf by:

Tom Barbour

Tom Barbour, Chairman

Date: 26 September 2024

Independent Auditor's Report to the Members of Climate Action Strathaven

Opinion

We have audited the financial statements of Climate Action Strathaven (the 'Charity') for the year ended 31 December 2023 which comprise the statement of financial activities, balance sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2023 and of the Charity's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, included, but were not limited to the following:

- Ensuring that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- Understanding and evaluating the design and implementation of management's controls in place to prevent and detect irregularities.
- Challenging assumptions and judgements made by management in their significant accounting estimates, in particular in relation to accruals and deferred income, and assessing whether they were indicative of potential bias.
- Assessing the extent of compliance with laws and regulations through making enquiries of management, reading minutes of meetings of those charged with governance and inspection of legal correspondence.
- Testing journal entries to identify unusual transactions and investigation of the rationale behind significant or unusual transactions to address the risk of fraud through management bias and override of controls.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we

conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Russell Watson (Senior Statutory Auditor)

For and on behalf of
I.A. Stewart & Co Limited
Chartered Accountants & Statutory Auditor
The Mechanics Workshop
New Lanark
ML11 9DB



Date: 27/9/2024

CLIMATE ACTION STRATHAVEN**STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR TO 31 DECEMBER 2023**

	Notes	Unrestricted funds	Restricted funds	Total for 2023	Total for 2022
		£	£	£	£
Trading income	4	35,207	379,001	414,208	52,880
Donations & legacies	4	10,750		10,750	14,928
Grants	4,7		227,414	227,414	111,274
Rental income	4	3,022		3,022	500
Grants released for fixed asset acquisitions	4,7		3,333	3,333	41,150
		48,979	609,748	658,727	220,732
Expenditure					
Trading expenses		5,477	112,551	118,028	37,745
Rent		15	15,789	15,804	11,000
Advertising		-	4,950	4,950	2,325
Bus rental costs		-	72,376	72,376	23,686
Staff costs		11,899	197,682	209,581	78,437
Staff training		-	2,891	2,891	301
Insurance		-	15,380	15,380	4,617
Office & administration expenses		75	15,756	15,831	5,367
Accountancy fees		5,825	-	5,825	2,000
Audit fees		3,000	-	3,000	-
Depreciation & Disposal of Fixed Assets	7	24,621	-	24,621	23,448
	4,5	50,912	437,375	488,287	188,926
Surplus/(deficit) for the year		- 1,933	172,373	170,440	31,806

CLIMATE ACTION STRATHAVEN**BALANCE SHEET****AS AT 31 DECEMBER 2023**

	Notes	2023		2022	
		£	£	£	£
Fixed assets	8				
Cycles			11,023		24,262
Motor vehicle - Renault Zoe			8,812		8,676
Tools & equipment			7,476		6,564
Fixtures & fittings			720		-
			<u>28,031</u>		<u>39,502</u>
Current assets					
Bank current a/c		24,713		19,482	
Cash in hand		693		119	
CAS Savings Account		144,340		28,500	
Contactless payment card debtor		3,609		-	
Transport Scotland debtor		16,085		10,009	
Prepaid charges		17,222		43	
PAYE & NIC		-		443	
VAT debtor		51,946		-	
		<u>258,608</u>		<u>58,596</u>	
Current liabilities					
Loans from Trustees		-		2,700	
Accrued charges		8,523		3,830	
PAYE & NIC		5,649		-	
		<u>14,172</u>		<u>6,530</u>	
Net current assets			244,436		52,066
Provisions					
Deferred income			68,659		58,200
			<u>203,808</u>		<u>33,368</u>

Represented by the following:**Funds reconciliation**

	Unrestricted funds	Restricted funds	At 31-12-23	Unrestricted funds	Restricted funds	At 31-12-22
	£	£	£	£	£	£
Opening balance	15,725	17,643	33,368	3,140	1,578	1,562
Surplus/(deficit) generated in the year	- 1,933	172,373	170,440	12,585	19,221	31,806
Closing balance at 31 December	<u>13,792</u>	<u>190,016</u>	<u>203,808</u>	<u>15,725</u>	<u>17,643</u>	<u>33,368</u>

CLIMATE ACTION STRATHAVEN

Statement of cash flows	2023	2022
	£	£
Cash flows from operating activities		
Net income/(expenditure)	170,440	31,806
Adjustments for:		
Depreciation of tangible fixed assets	24,621	23,448
Changes in:		
Trade and other debtors	(78,367)	(10,495)
Trade and other creditors	18,102	(27,993)
Cash generated from operations	<u>134,796</u>	<u>16,766</u>
interest received	-	-
Net cash from/(Used in) operating activities	<u><u>134,796</u></u>	<u><u>16,766</u></u>
Cash flows from investing activities		
Purchase of tangible assets	(13,151)	(27,343)
Net cash used in investing activities	<u>(13,151)</u>	<u>(27,343)</u>
Net decrease in cash and cash equivalents	121,645	(10,577)
Cash and cash equivalents at beginning of year	48,101	58,678
Cash and cash equivalents at end of year	169,746	48,101
	<u>169,746</u>	<u>48,101</u>

Climate Action Strathaven

Notes to the Accounts

For the year ended 31 December 2023

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

These accounts (financial statements) have been prepared in accordance with Accounting & Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 14th July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The trustees consider that there are no uncertainties about Climate Action Strathaven's ability to continue as a going concern. As a result of the change in the bus operator's licence to a full licence, the change in the status of surplus funds generated by the bus from restricted to unrestricted from 14th March 2024 improves operational flexibility.

(b) 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. Restricted funds have been provided for specific purposes. The trustees maintain one bank account for the daily management of the charity and a deposit account.

Trading income within restricted funds relate to bus fares income. Under the terms of the charity's bus operating licence, all bus fares income must be used to pay for expenses relating to the bus. The surplus is not available to be used for other projects. The licence changed from 14 March 2024 and any surplus generated thereafter can be used for other projects, but the 2023 surplus must remain ring-fenced for bus expenses only.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, is certain of receipt and the amount to be received.

(d) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Climate Action Strathaven

Notes to the Accounts

For the year ended 31 December 2023

1. Accounting Policies continued

(e) Operating lease rentals

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following straight-line basis:

Cycles	33.33%
Motor vehicles	various rates over 3 to 4 years
Fixtures & fittings	various rates over 3 to 10 years
Office equipment and tools	various rates over 3 to 5 years

2. Trustee remuneration and expenses

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in kind. No expenses were paid to the trustees in the year.

Loans from the Trustees were written off in the year and treated as donations £2,300 (2022: £nil).

3. Operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023
	£
Not later than 1 year	63,625
Later than 1 year and not later than 5 years	43,500

CLIMATE ACTION STRATHAVEN

NOTES TO THE ACCOUNTS continued

FOR THE YEAR TO 31 DECEMBER 2023

4. Detail of income per project

	Total £	Unrestricted funds			Restricted funds		
		Trading income £	Donations & Legacies £	Rental income £	Grant income £	Trading income £	For fixed assets £
General donations	6,956	-	6,956	-	-	-	-
Bicycle Repair Shop	15,689	10,669	-	-	5,020	-	-
Car Club	8,034	1,750	-	-	5,000	-	1,284
eBike rental	3,528	1,836	-	-	500	-	1,192
eCargo Bike	-	-	-	-	-	-	-
EcoHub	128,253	1,084	2	-	127,167	-	-
Bus	413,000	40	178	-	33,781	379,001	-
Community fridge	12,574	-	-	-	12,574	-	-
Retrofit Strathaven	49,444	5,515	-	-	43,072	-	857
Litter picking	300	-	-	-	300	-	-
Totals	637,778	20,894	7,136	-	227,414	379,001	3,333
<i>Other incidental sources of income & movements in fixed assets</i>							
Deposit account bank interest received gross	840	-	840	-	-	-	-
Gift Aid	2,574	-	2,574	-	-	-	-
Compensation from HMRC	200	-	200	-	-	-	-
Net VAT recoverable for earlier years	14,313	14,313	-	-	-	-	-
Room rental income	3,022	-	-	3,022	-	-	-
	20,949	14,313	3,614	3,022	-	-	-
Total	658,727	35,207	10,750	3,022	227,414	379,001	3,333

CLIMATE ACTION STRATHAVEN

NOTES TO THE ACCOUNTS continued

FOR THE YEAR TO 31 DECEMBER 2023

5. Detail of expenditure per project

	Total £	Trading expenses £	Rent £	Advertising £	Bus rental costs £	Staff costs £	Staff training £	Insurance £	Admin expenses £	Accountancy fees £	Audit fees £	Depreciation £
Bicycle Repair Shop	22,315	5,035	15	-	-	16,919	-	-	70	-	-	276
Car Club	14,582	236	-	-	-	-	-	1,536	-	-	-	12,810
eBike rental	8,149	151	-	-	-	-	-	-	-	-	-	7,998
eCargo Bike	1,434	191	-	-	-	-	-	-	-	-	-	1,243
EcoHub	80,152	252	9,789	1,635	-	50,606	-	2,805	13,835	-	-	1,230
Bus	293,410	90,158	-	3,315	72,376	113,224	2,607	11,039	613	-	-	78
Community Fridge	12,574	450	-	-	-	10,000	80	-	1,278	-	-	766
Retrofit Strathaven	46,434	21,295	6,000	-	-	18,832	204	-	30	-	-	73
Community Council - grant for litter picking	260	260	-	-	-	-	-	-	-	-	-	-
Sub-total	479,310	118,028	15,804	4,950	72,376	209,581	2,891	15,380	15,826	-	-	24,474
<i>Other incidental expenses:</i>												
Loss on disposal of fixed assets	147	-	-	-	-	-	-	-	-	-	-	147
Interest paid	5	-	-	-	-	-	-	-	5	-	-	-
Professional Services - Accountants	5,825	-	-	-	-	-	-	-	-	5,825	-	-
Professional Services - Auditor	3,000	-	-	-	-	-	-	-	-	-	3,000	-
Sub-total	8,977	-	-	-	-	-	-	-	5	5,825	3,000	147
Grand total	488,287	118,028	15,804	4,950	72,376	209,581	2,891	15,380	15,831	5,825	3,000	24,621

CLIMATE ACTION STRATHAVEN**NOTES TO THE ACCOUNTS continued****FOR THE YEAR TO 31 DECEMBER 2023****6. Summary for individual projects**

	Total income £	Total expenditure £	Gain/(loss) £
General donations	6,956	-	6,956
Bicycle Repair Shop	15,689	22,315	- 6,626
Car Club	8,034	14,582	- 6,548
eBike rental	3,528	8,149	- 4,621
eCargo Bike	-	1,434	- 1,434
EcoHub	128,253	80,152	48,101
Bus	413,000	293,410	119,590
Community fridge	12,574	12,574	0
Retrofit Strathaven	49,444	46,434	3,010
Litter picking	300	260	40
	<u>637,778</u>	<u>479,310</u>	<u>158,468</u>
<i>Other incidental sources of income & disposal of fixed assets</i>			-
Deposit account bank interest received	840		840
Room rental income	3,022		3,022
Gift Aid	2,575		2,575
Compensation from HMRC	200		200
Net VAT recoverable for earlier years	14,312		14,312
Loss on disposal of fixed assets		147	- 147
Interest paid		5	- 5
Professional Services - Accountants		5,825	- 5,825
Professional Services - Auditor		3,000	- 3,000
Totals	<u>658,727</u>	<u>488,287</u>	<u>170,440</u>

CLIMATE ACTION STRATHAVEN**NOTES TO THE ACCOUNTS continued****FOR THE YEAR TO 31 DECEMBER 2023****7. Grants released in the year**

	Total £	Operating income £	For fixed assets £
Postcode Trust grant	5,000	5,000	
Paths for All SCSP grant	107,167	107,167	
British Cycling	500	500	
Kype Muir Community Fund salary support	24,786	24,786	
Garfield Weston grant	15,000	15,000	
SOLWEC grant for marketing	7,500	7,500	
Save the Draft grant	5,000	5,000	
Cycling UK	2,000	2,000	
Cyclist Club - to facilitate free e-Bike hire	500	500	
Spirit of Lanarkshire (SOLWEC)	4,074	4,074	
SLC - to facilitate reduced rates for car hire	5,000	5,000	
The Energy Saving Trust	1,192		1,192
National Lottery Retrofit Grant	28,096	27,239	857
Retrofit training & marketing grant	5,833	5,833	
Community Fridge Grant from EB Scotland Ltd	7,500	7,500	
Cycling Scotland	2,520	2,520	
South Lanarkshire Council Grant for EV Charging Units	1,284		1,284
Scott Govt. Network Support Grant	1,495	1,495	
Tesco Grant for Community Fridge	1,000	1,000	
SLC - Community Lead Local Development Grant	5,000	5,000	
Strathaven & Glassford Community Council	300	300	
	230,747	227,414	3,333

CLIMATE ACTION STRATHAVEN**NOTES TO THE ACCOUNTS continued****FOR THE YEAR TO 31 DECEMBER 2023****8. Fixed assets**

	Cycles £	Motor vehicles £	Fixtures & fittings £	Office equipment & tools £	Total £
COST					
At 1 January 2023	39,586	26,028	-	8,836	74,450
Additions		9,000	800	3,350	13,150
Disposals	111			115	226
At 31 December 2023	<u>39,475</u>	<u>35,028</u>	<u>800</u>	<u>12,071</u>	<u>87,374</u>
DEPRECIATION					
At 1 January 2023	15,324	17,352	-	2,272	34,948
Charge for the year	13,159	8,864	80	2,371	24,474
Eliminated on disposal	31			48	79
At 31 December 2023	<u>28,452</u>	<u>26,216</u>	<u>80</u>	<u>4,595</u>	<u>59,343</u>
NET BOOK VALUES					
At 31 December 2023	<u>11,023</u>	<u>8,812</u>	<u>720</u>	<u>7,476</u>	<u>28,031</u>
At 31 December 2022	<u>24,262</u>	<u>8,676</u>	<u>-</u>	<u>6,564</u>	<u>39,502</u>