

CHARITY REGISTRATION NUMBER: SC049872

Climate Action Strathaven
Financial Statements
For the year ended
31 December 2024

I.A.STEWART & CO LIMITED

Chartered accountants & statutory auditor
The Mechanics Workshop
New Lanark
ML11 9DB

Climate Action Strathaven

Financial Statements

Year ended 31 December 2024

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Climate Action Strathaven

Trustees' Annual Report

Year ended 31 December 2024

The trustees present their report and the financial statements of the charity for the year ended 31 December 2024.

Chair's report

In a world of worsening climate change impacts, the relative good or bad performance of a small charity like Climate Action Strathaven (CAS) may seem irrelevant.

But it is far from irrelevant.

As part of CAS, we can all be immensely proud of what we have achieved, both directly through the projects we run and indirectly through the influence that these projects have on others.

Community action, both direct and indirect is a key driver of change. As Margaret Mead said: - "Never underestimate the power of a small, dedicated group of people to change the world; indeed, that is the only thing that ever has."

However, we also need governments to act, to take the **big** policy decisions that are positive for the environment. Politicians tend to operate in short term cycles, reluctant to act without considering the impact on their prospects at the next election.

In an ideal world we would have conviction politicians who lead on climate, prioritising it above all else, but we don't live in an ideal world. Until we do, we need CAS and groups like CAS to help create **safe spaces** for politicians to do the right thing - to be able to act in a way that is both environmentally positive **and** aligned to a changing public opinion.

So, our work at CAS is a combination of direct action and indirect influence - trying to be an example of what we want to see, helping shape opinions along the way.

Some of our successes in 2024 include: -

3C bus

- 1.7 million car miles avoided through the 3C bus.
- 73% of passengers would previously have used a car for at least part of their journey.
- Opened up opportunities for travel to Glasgow, improving social connections and reducing isolation.

Community fridge

- We redistributed 14 tonnes of food to our community.

Retrofit

- Our installer team retrofitted 30 homes.

Bike Shop

- We repaired and serviced 290 bikes.
- Sold over 150 refurbished donated bikes back in to the community.

E-bike hire

- We provided 1,055 days of E-bike hire.

Car hire

- Provided 445 days of car hire. By sharing a car rather than owning, the number of cars in our community could be reduced by a factor of 14.

Strathaven Re-fill

- Providing the opportunity for customers to buy household and personal care products without a fresh plastic bottle each time.
-

Climate Action Strathaven

Trustees' Annual Report

Year ended 31 December 2024

Tree Planting

- Planted 520 trees.

Community

As well as these larger projects with a more obvious carbon impact, there are a growing number of very local and very personal activities that we promote - group walking, group cycling, litter picking, re-using, tool sharing, climate cafes, school and group engagement etc - that are helping CAS engage with more and more locals. Engagement through these activities helps provide a basis for greater future links within our community.

We are very grateful to the community for the support we receive - without community support CAS could not operate - thank you!

In turn, CAS through its employment in the town, returns over £300,000 annually directly into the community through wages and salaries.

Thanks

On behalf of the Trustees I would also like to formally record our thanks to Alison and her exceptional team of employees and volunteers. Once again during the year, the team has pulled together and delivered on a demanding range of activities. I would also like to thank all our funders in the year; National Lottery, Smarter Choices Smarter Places, Point North, Cycling UK in Scotland, Emergency Saving Trust, People's Postcode Trust, South Lanarkshire Council, Lanarkshire Climate Action Hub, Spirit of Lanarkshire Wind Energy Cooperative Ltd & Strathaven & Glassford Community Council.

Sincerely thank you.

Future

As we speed through 2025, the future looks positive for CAS both as an organisation and as a reference point within the community. Thank you for your ongoing support.

Tom Barbour

Tom Barbour
Chair - Climate Action Strathaven
5 Green Street
Strathaven
ML10 6LT

27 August 2025

Climate Action Strathaven

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Reference and administrative details

Registered charity name Climate Action Strathaven

Charity registration number SC049872

Principal office 5 Green Street
Strathaven
South Lanarkshire
ML10 6LT

The trustees

Mr Tom Barbour (Chairman)
Mr Alastair Brown
Ms Rachael Wakefield
Mr Ian Harley
Mr Les Hoggan

Auditor I.A.Stewart & Co Limited
Chartered accountants & statutory auditor
The Mechanics Workshop
New Lanark
ML11 9DB

Structure, governance and management

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.

Objectives and activities

The charity's objectives are to carry on for the advancement of citizenship, community development and environmental protection and improvement.

Achievements and performance

During the year the charity continued its success in environmental protection and community development in Strathaven and the surrounding areas.

Climate Action Strathaven

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Financial review

During the year total income amounted to £1,000,346 (2023: £658,727), whilst expenditure amounted to £794,394 (2023: £488,287). This resulted in a net surplus of £205,952 (2023: £170,440).

Reserve statement

Total reserves at 31 December amounted to £409,760 (2023: £203,808). These were unrestricted general funds £400,914 (2023: £13,791) the balance is available and considered sufficient to support the day to day running of the charity. Restricted funds of £8,846 (2023:190,017) to be used for specific projects.

Plans for future periods

CAS will aim to continue the positive impact it has had in the community and the environment.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the 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 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 these 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustees Investments (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 27 August 2025 and signed on behalf of the board of trustees by:

Tom Barbour

Mr Tom Barbour (Chairman)
Trustee

Climate Action Strathaven

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

Year ended 31 December 2024

Opinion

We have audited the financial statements of Climate Action Strathaven (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, statement of financial position, statement of cash flows 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 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of 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.

Climate Action Strathaven

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

Year ended 31 December 2024

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' report.

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) requires 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 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.

Climate Action Strathaven

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

(continued)

Year ended 31 December 2024

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.
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Climate Action Strathaven

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

(continued)

Year ended 31 December 2024

- 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

27 August 2025

Climate Action Strathaven
Statement of Financial Activities
Year ended 31 December 2024

		2024	2023		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	12,337	196,203	208,540	240,457
Charitable activities	5	780,032	–	780,032	399,895
Other trading activities	6	3,581	–	3,581	3,022
Investment income	7	3,780	–	3,780	840
Other income	8	4,413	–	4,413	14,513
Total income		<u>804,143</u>	<u>196,203</u>	<u>1,000,346</u>	<u>658,727</u>
Expenditure					
Expenditure on charitable activities	9,10	417,020	377,374	794,394	488,140
Other expenditure	11	–	–	–	147
Total expenditure		<u>417,020</u>	<u>377,374</u>	<u>794,394</u>	<u>488,287</u>
Net income and net movement in funds		<u>387,123</u>	<u>(181,171)</u>	<u>205,952</u>	<u>170,440</u>
Reconciliation of funds					
Total funds brought forward		13,791	190,017	203,808	33,368
Total funds carried forward		<u>400,914</u>	<u>8,846</u>	<u>409,760</u>	<u>203,808</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 21 form part of these financial statements.

Climate Action Strathaven

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	16	70,241	28,031
Current assets			
Debtors	17	147,884	88,862
Cash at bank and in hand		248,033	169,746
		<u>395,917</u>	<u>258,608</u>
Creditors: amounts falling due within one year	18	<u>56,398</u>	<u>82,831</u>
Net current assets		<u>339,519</u>	<u>175,777</u>
Total assets less current liabilities		<u>409,760</u>	<u>203,808</u>
Net assets		<u>409,760</u>	<u>203,808</u>
Funds of the charity			
Restricted funds		8,846	190,017
Unrestricted funds		<u>400,914</u>	<u>13,791</u>
Total charity funds	21	<u>409,760</u>	<u>203,808</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 August 2025, and are signed on behalf of the board by:

Tom Barbour

Mr Tom Barbour (Chairman)
Trustee

The notes on pages 12 to 21 form part of these financial statements.

Climate Action Strathaven

Statement of Cash Flows

Year ended 31 December 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income	205,951	170,440
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	30,880	24,621
Other interest receivable and similar income	(3,780)	(840)
<i>Changes in:</i>		
Trade and other debtors	(59,022)	(78,367)
Trade and other creditors	(26,432)	18,102
Cash generated from operations	147,597	133,956
Interest received	3,780	840
Net cash from operating activities	<u>151,377</u>	<u>134,796</u>
Cash flows from investing activities		
Purchase of tangible assets	(73,504)	(13,298)
Proceeds from sale of tangible assets	414	147
Net cash used in investing activities	<u>(73,090)</u>	<u>(13,151)</u>
Net increase in cash and cash equivalents	78,287	121,645
Cash and cash equivalents at beginning of year	169,746	48,101
Cash and cash equivalents at end of year	<u>248,033</u>	<u>169,746</u>

The notes on pages 12 to 21 form part of these financial statements.

Climate Action Strathaven

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 5 Green Street, Strathaven, South Lanarkshire, ML10 6LT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees have considered the funds available for the charity's activities, the budget and cashflow for the year ahead, and are of the opinion that there are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The trustees are of the opinion that there are no matters of significant judgements, estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the next financial year.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Climate Action Strathaven

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Income received by way of donations, grants and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated facilities and services are recognised in the accounts when received, on the basis of the value of the gift to the charity and if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, is accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Climate Action Strathaven

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	33% straight line
Fixtures and fittings	-	20% straight line
Motor vehicles	-	25% straight line
Equipment	-	33.33% to 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Defined contribution pension plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
General donations	7,233	–	7,233
Gift Aid	–	–	–
Grants			
Grants receivable	5,104	184,092	189,196
Grants released for fixed asset	–	12,111	12,111
	<u>12,337</u>	<u>196,203</u>	<u>208,540</u>

Climate Action Strathaven

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
General donations	7,136	–	7,136
Gift Aid	2,574	–	2,574
Grants			
Grants receivable	–	227,414	227,414
Grants released for fixed asset	–	3,333	3,333
	<u>9,710</u>	<u>230,747</u>	<u>240,457</u>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Ecohub	3,476	–	3,476
Bus	668,302	–	668,302
Bicycle repair shop	15,499	–	15,499
Car Club	7,642	–	7,642
Retrofit Strathaven	46,974	–	46,974
eBike rental	3,118	–	3,118
Bus grants	35,021	–	35,021
	<u>780,032</u>	<u>–</u>	<u>780,032</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Ecohub	1,084	–	1,084
Bus	40	379,001	379,041
Bicycle repair shop	10,669	–	10,669
Car Club	1,750	–	1,750
Retrofit Strathaven	5,515	–	5,515
eBike rental	1,836	–	1,836
Bus grants	–	–	–
	<u>20,894</u>	<u>379,001</u>	<u>399,895</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Room Rental	<u>3,581</u>	<u>3,581</u>	<u>3,022</u>	<u>3,022</u>

Climate Action Strathaven

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	2,126	2,126	840	840
Other interest receivable	1,654	1,654	–	–
	<u>3,780</u>	<u>3,780</u>	<u>840</u>	<u>840</u>

8. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Gain on disposal of tangible fixed assets held for charity's own use	1,086	1,086	–	–
Other income	3,327	3,327	14,513	14,513
	<u>4,413</u>	<u>4,413</u>	<u>14,513</u>	<u>14,513</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	413,521	377,374	790,895
Support costs	3,499	–	3,499
	<u>417,020</u>	<u>377,374</u>	<u>794,394</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	47,766	437,374	485,140
Support costs	3,000	–	3,000
	<u>50,766</u>	<u>437,374</u>	<u>488,140</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Charitable activities	790,895	–	790,895	485,140
Governance costs	–	3,498	3,498	3,000
	<u>790,895</u>	<u>3,498</u>	<u>794,393</u>	<u>488,140</u>

Climate Action Strathaven

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

11. Other expenditure

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Loss on disposal of tangible fixed assets held for charity's own use	—	—	147	147

12. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	30,880	24,474
(Gains)/loss on disposal of tangible fixed assets	(1,086)	147

13. Auditors remuneration

	2024 £	2023 £
Fees payable for the audit of the financial statements	3,500	3,000

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	337,809	197,541
Social security costs	23,077	9,197
Employer contributions to pension plans	6,572	2,843
	<u>367,458</u>	<u>209,581</u>

The average head count of employees during the year was 21 (2023: 18).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £33,930 (2023:£33,440).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

Climate Action Strathaven

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

16. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 January 2024	39,475	800	35,028	12,071	87,374
Additions	9,041	–	54,415	10,048	73,504
Disposals	(8,490)	–	–	–	(8,490)
At 31 December 2024	<u>40,026</u>	<u>800</u>	<u>89,443</u>	<u>22,119</u>	<u>152,388</u>
Depreciation					
At 1 January 2024	28,452	80	26,216	4,595	59,343
Charge for the year	13,146	160	13,276	4,298	30,880
Disposals	(8,076)	–	–	–	(8,076)
At 31 December 2024	<u>33,522</u>	<u>240</u>	<u>39,492</u>	<u>8,893</u>	<u>82,147</u>
Carrying amount					
At 31 December 2024	<u>6,504</u>	<u>560</u>	<u>49,951</u>	<u>13,226</u>	<u>70,241</u>
At 31 December 2023	<u>11,023</u>	<u>720</u>	<u>8,812</u>	<u>7,476</u>	<u>28,031</u>

17. Debtors

	2024 £	2023 £
Prepayments and accrued income	27,206	17,222
Other debtors	120,678	71,640
	<u>147,884</u>	<u>88,862</u>

18. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	12,593	–
Accruals and deferred income	36,331	77,182
Social security and other taxes	7,474	5,649
	<u>56,398</u>	<u>82,831</u>

19. Deferred income

	2024 £	2023 £
At 1 January 2024	68,659	–
Amount released to income	(63,623)	–
Amount deferred in year	3,810	68,659
At 31 December 2024	<u>8,846</u>	<u>68,659</u>

Climate Action Strathaven

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

19. Deferred income *(continued)*

These sums have been received by the charity with performance related conditions specified by the funder. Income is only recognised to the extent that the charity has provided the service, as entitlement to the grant only occurs when the performance related conditions are met.

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,572 (2023: £2,843).

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Contributions of £503 (2023: £Nil) were outstanding and due to the scheme at the balance sheet date.

21. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 24	Income £	Expenditure £	At 31 December r 2024 £
General funds	<u>13,791</u>	<u>804,143</u>	<u>(417,020)</u>	<u>400,914</u>

	At 1 January 20 23	Income £	Expenditure £	At 31 December 2023 £
General funds	<u>15,725</u>	<u>48,979</u>	<u>(50,913)</u>	<u>13,791</u>

The general funds are available to the charity for it's day to day activities.

Restricted funds

	At 1 January 20 24	Income £	Expenditure £	At 31 December r 2024 £
Restricted Funds	<u>190,017</u>	<u>196,203</u>	<u>(377,374)</u>	<u>8,846</u>

	At 1 January 20 23	Income £	Expenditure £	At 31 December 2023 £
Restricted Funds	<u>17,643</u>	<u>609,748</u>	<u>(437,374)</u>	<u>190,017</u>

Climate Action Strathaven

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

21. Analysis of charitable funds *(continued)*

Restricted funds reflect the balance of grant monies received but remaining unspent at the year end. The grants have been received for specific projects, some of them over multiple financial periods resulting in funds carried forward into future periods.

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	70,241	–	70,241
Current assets	398,227	–	398,227
Creditors less than 1 year	(49,862)	(8,846)	(58,708)
Net assets	<u>418,606</u>	<u>(8,846)</u>	<u>409,760</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	28,031	–	28,031
Current assets	(68)	258,676	258,608
Creditors less than 1 year	(14,172)	(68,659)	(82,831)
Net assets	<u>13,791</u>	<u>190,017</u>	<u>203,808</u>

23. Contributions made by volunteers

Climate Action Strathaven benefits greatly from the involvement and enthusiastic support of its volunteers who give their time and talents willingly for the benefit of the Charity. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

24. Analysis of changes in net debt

	At 1 Jan 2024 £	Cash flows £	At 31 Dec 2024 £
Cash at bank and in hand	<u>169,746</u>	<u>78,287</u>	<u>248,033</u>

25. Operating lease commitments

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

	2024 £	2023 £
Not later than 1 year	124,103	63,625
Later than 1 year and not later than 5 years	<u>27,000</u>	<u>43,500</u>
	<u>151,103</u>	<u>107,125</u>

Climate Action Strathaven

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

26. Related parties

Processes are in place for the trustees and key management personnel to report conflicts of interest in any transactions. There are no related party transactions to report in the financial year.

Climate Action Strathaven

Management Information

Year ended 31 December 2024

The following pages do not form part of the financial statements.

Climate Action Strathaven

Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
General donations	7,233	7,136
Gift Aid	–	2,574
Grants receivable	189,196	227,414
Grants released for fixed asset	12,111	3,333
	<u>208,540</u>	<u>240,457</u>
Charitable activities		
Ecohub	3,476	1,084
Bus	668,302	379,041
Bicycle repair shop	15,499	10,669
Car Club	7,642	1,750
Retrofit Strathaven	46,974	5,515
eBike rental	3,118	1,836
Bus grants	35,021	–
	<u>780,032</u>	<u>399,895</u>
Other trading activities		
Room Rental	3,581	3,022
Investment income		
Bank interest receivable	2,126	840
Other interest receivable	1,654	–
	<u>3,780</u>	<u>840</u>
Other income		
Gain on disposal of tangible fixed assets held for charity's own use	1,086	–
Other income	3,327	14,513
	<u>4,413</u>	<u>14,513</u>
Total income	<u><u>1,000,346</u></u>	<u><u>658,727</u></u>

Climate Action Strathaven

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2024

Expenditure

Expenditure on charitable activities

Purchases	18,435	21,545
Wages and salaries	337,809	197,541
Employer's NIC	23,077	9,197
Pension costs	6,572	2,843
Rent	18,001	15,804
Rates and water	303	–
Light and heat	4,812	1,217
Repairs and maintenance	2,522	6,165
Insurance	35,570	15,380
Other establishment	10,075	5,825
Motor vehicle expenses	51,653	21,308
Vehicle leasing/hire	122,303	72,376
Other motor/travel costs	101,577	66,568
Legal and professional fees	7,199	8,279
Telephone	1,196	1,705
Other office costs	1,155	2,963
Depreciation	30,880	24,474
Other interest payable and similar charges	–	5
Advertising	3,600	4,950
Staff training	2,165	2,891
Travel and other expenses	7,886	2,050
Sundry expenses	4,067	5,054
Subscriptions and donations	1,849	–
Staff clothing	1,688	–
	<u>794,394</u>	<u>488,140</u>

Other expenditure

Loss on disposal of tangible fixed assets held for charity's own use	–	147
	<u>–</u>	<u>147</u>

Total expenditure

	<u>794,394</u>	<u>488,287</u>
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Net income

	<u>205,952</u>	<u>170,440</u>
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