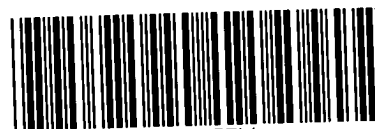


Charity No SC 043313  
Company No SC 344789

**LAMMERMUIR COMMUNITY TRANSPORT**  
**ACCOUNTS AND REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2017**

**GLASS ACCOUNTANCY**  
**76/6 PARK AVENUE**  
**EDINBURGH**  
**EH15 1JP**

MONDAY



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COMPANIES HOUSE

**Lammermuir Community Transport - Company No. SC 344789****Income & Expenditure Account for the year ended 30 June 2017**

	<b>2017</b>		<b>2016</b>	
<b>INCOME</b>				
Hires Invoiced	£	12,660	£	16,787
Donation	£	821	£	5,455
Grants - East Lothian Council	£	22,700	£	6,000
Fundraising			£	100
<b>TOTAL INCOME</b>	£	36,180	£	28,342
<b>Vehicle Costs</b>				
Fuel	£	6,278	£	5,662
Repairs and Maintenance	£	1,549	£	3,199
Insurances	£	4,073	£	4,350
Road Tax	£	173	£	-
Vehicle Leasing	£	4,320	£	4,320
Depreciation	£	8,140	£	8,140
<b>Total Vehicle Costs</b>	£	24,533	£	25,670
<b>NET INCOME</b>	£	11,647	£	2,671
<b>EXPENDITURE</b>				
Salaries	£	2,275	£	6,027
Volunteers Expenses	£	4,000	£	3,600
Computer Leasing	£	154	£	264
Bank Charges	£	-	£	101
Subscriptions	£	276	£	184
Office Equipment	£	1,036	£	-
Professional Fees	£	375	£	275
Rent and Rates	£	4,192	£	3,200
Stationery	£	177	£	194
Sundries	£	-	£	207
Telephone	£	380	£	360
<b>TOTAL EXPENSES</b>	£	12,865	£	14,411
<b>SURPLUS/DEFICIT FOR YEAR</b>		<u>(£1,218)</u>		<u>(£11,740)</u>

**Lammermuir Community Transport - Company No. SC 344789**

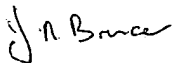
**Balance Sheets as at 30 June 2017**

	<b>2017</b>	<b>2016</b>
<b>Fixed Assets</b>		
Motor Vehicles	8,165	16,305
<b>Current Assets</b>		
Bank and Cash	11,019	4,096
<b>Current Liabilities</b>		
Trade Creditors	0	0
Accrued Creditors	(177)	(177)
<b>Total Assets Less. Liabilities</b>	<b><u>19,007</u></b>	<b><u>20,225</u></b>
<b>Financed By:</b>		
<b>General Fund</b>		
Opening Balance	20,225	31,965
Surplus/(Deficit) for year	(1,218)	(11,740)
<b>Closing Balance</b>	<b><u>19,007</u></b>	<b><u>20,225</u></b>

For the year ended 30 June 2016 the company was entitled to exemption under section 477 of the Companies Act 2006. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledges their responsibility for i) Ensuring the company keeps accounting records which comply with section 386; and ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial year in accordance with section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, as far as applicable to the company.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the the small companies regime.



James Bruce  
Director

20 March 2018

Notes to the Accounts for the year ended 30 June 2017

1) ACCOUNTING POLICIES

(a) Basis of Preparation of Financial Statements

The Financial Statements are prepared on an Income and Expenditure basis to comply with the Charities Accounts (Scotland) Regulations 2006. In preparing the Financial Statements the Charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) issued in February 2005, and accounting standards applicable to the Companies Act 1985 & 2006.

(b) Incoming Resources

Incoming Resources are included in the Statement of Financial Activities when the Charity becomes entitled to the resources.

Grants and donations are only included in the Statement of Financial Activities when the Charity has unconditional entitlement to the resources.

(c) Payments

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

(d) Unrestricted Funds

These funds are expendable at the discretion of the Management Committee in furtherance of the Objects of the Charity.

(e) Designated Funds

None of the funds held at the end of the financial period were restricted and are therefore held as unrestricted and may be used at the discretion of the Management Committee in furtherance of the Objectives of the Charity.

2) FIXED ASSETS

Depreciation of Fixed Assets is calculated at a fixed percentage to write off the cost over the anticipated life of the vehicles:

Motor Vehicles 33% straight line method.

	Motor Vehicle
<b>Costs:</b>	
At 01 July 2016	£ 50,518.00
Additions	£ 0.00
Disposals	£ 0.00
At 30 June 2017	£ 50,518.00
<b>Depreciation:</b>	
At 01 July 2016	£ 34,212.73
Charge for year	£ 8,140.40
Disposals	£ 0.00
At 30 June 2017	£ 42,353.13
<b>Net Book Value:</b>	
At 01 July 2016	£ 16,305.27
At 30 June 2017	£ 8,164.87

**Lammermuir Community Transport - Company No. SC 344789**

**Notes to the Accounts for the year ended 30 June 2017**

**3) RECONCILIATION OF MOVEMENT OF FUNDS**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Unrestricted income funds brought forward	20,225	31,965
Surplus/(deficit) for the year	(1,218)	(11,740)
Unrestricted income funds carried forward	<u>19,007</u>	<u>20,225</u>

**Independent Examiner's Report to the Trustees of Lammermuir Community Transport  
Company No SC 344789**

I report on the accounts of the charity for the year ended 30 June 2017 which are enclosed.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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.

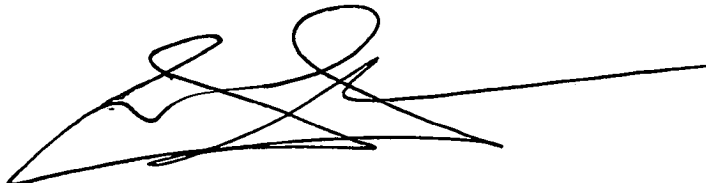
**Basis of independent examiner's statement**

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 view given by 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 respects the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation, 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 Glass ACMA  
Glass Accountancy  
76/6 Park Avenue  
Edinburgh  
EH15 1JP

20 March 2018