

Scottish Transport Studies Group

Accounts

For year ended 31 March 2025

Charity no SC014720



Scottish Transport Studies Group Accounts

Charity no. SC014720

Charity Information for the Year Ended 31st March 2025

Committee

Graham Atkins, Consultant
David Connolly, Systra
Neil Ferguson, University of Strathclyde
Derek Halden, DHC (Secretary)
Mike Harrison, (Treasurer)
Gordon Hill, SBS Consulting
Margaret Roy, Perth and Kinross Council
Paul White, CPT
John Yellowlees (Chair)

Registered Address

Longview, Kames
Tighnabruaich
PA21 2AB
Email: mail@stsg.org
Web: www.stsg.org

Independent Examiner

Eric Wishart
69/3 Promenade
Portobello
Edinburgh
EH15 2DX

Banker

Bank of Scotland
The Mound
Edinburgh
EH1 1YZ

Committee Report for the Year Ended 31st March 2025

The committee present their report together with the accounts of the year ended 31st March 2025.

Form and Purpose of the Charity

Scottish Transport Studies Group (STSG) was founded by a constitution last amended in September 2004. It was recognised by the Inland Revenue as a

Scottish Charity on 6th May 1987 (Ref no SC014720) and is thus exempt from most taxation in so far as it complies with its objectives.

Principal Activity and Committee Objectives

The aim of the charity is to stimulate interest in and develop awareness of the transport function and its importance for Scotland, its economy and society. It encourages contacts between operators, public bodies, users and others interested in transport. It improves information provision and promotes research, issues publications and organises seminars to these ends.

Administrative Structure

Membership is open to public bodies, transport operators, other organisations and to individuals. A committee is elected at the Annual General Meeting to have executive power, with a new committee being elected each year from available candidates. Details of the committee members are shown on page 2.

Review of Activities

STSG has continued to review the changes in Scottish transport and facilitate debate to inform new and better practice.

A research project was undertaken during the year to extract the key learning points from 25 years of publishing Scottish Transport Review. Three reports were completed covering: rail, ferries and paying for transport. It was decided that the most useful way to publish these summaries would be to facilitate debate around transport policies in the run in to the 2026 Scottish Parliament election so Scottish Transport review 67 in the autumn of 2025 is planned to introduce a series of debates on the theme of Travel Choices for Scotland.

These debates will use the extensive catalogue of STSG publications to disseminate the large evidence base, such as the occasional paper published in 2024 on future transport governance options.

STSG continued to manage the website and publications for the STAR annual research conference organised by Transport Scotland, professional institutions, and other Scottish transport associations, but the STAR conference has not been held since 2022 whilst Transport Scotland the national transport agency reviews its engagement with the event. Unfortunately once again a conference did not take place in 2025 since Transport Scotland requested more time to finalise their own inputs, but with or without Transport Scotland input the partners have confirmed their intention to hold an event in 2026.

Various meetings were held to support the above activities including discussion groups, and smaller meetings. Various updates were recorded and posted at the website for later viewing.

The STSG website was updated with additional reports and papers being scanned in from old paper copies and added in digital format to the website. This includes older government publications that are important references for Scotland's transport knowledge base but which had disappeared from the national government websites.

At the request of the National Library for Scotland (NLS) copies of STSG publications from 2023 to 2024 were uploaded to the NLS website for archiving.

Reserves Policy

It is the policy of the committee to keep approximately six months expenditure as a reserve against decreases in membership and sponsorship, meaning that activities could continue for a period of time. At 31 March 2025, this aim was more than achieved.

Statement on Risk

The committee keeps under review the major risks to which the charity is exposed and mitigate those risks which have been identified. As of 31 March 2025, no new risks were identified that needed additional action provided the organisation continues to be effectively managed by a committee able to respond to new needs on a day to day basis.

Statement of Committee Members' Responsibilities

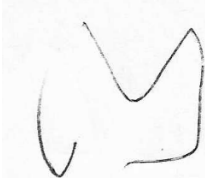
Charity law requires committee members to prepare accounts that give a true and fair view of the state of affairs of the charity, and its incoming resources and application of resources including its surplus and deficit for that period. In doing so, the committee members are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue its activities.

The committee members are responsible for keeping accounting records which disclose at any time the charity's financial position and enable them to ensure that the accounts comply with charity law. The committee also have general responsibility for taking such steps as are reasonably open to it to safeguard the charity's assets and to prevent and detect fraud and other irregularities.

Costs associated with preparation, printing and publication of documents and the administration and organisation costs for the group are largely covered through voluntary inputs by committee members. External costs including catering and venues for meetings are reimbursed from charity funds.

On behalf of the committee,

A handwritten signature in black ink, appearing to be 'J. Yellowlees', written on a light-colored background.

John Yellowlees, Chair

Date 25 November 2025

**Statement of Financial Activities and Income and Expenditure Account for the
Year Ended 31 March 2025**

| Incoming Resources | 2024-25 | 2023-24 |
|---------------------------------|----------------|----------------|
| Membership/donations | 120 | 120 |
| Publication revenue | 5,628 | 4,812 |
| Total incoming resources | 5,748 | 4,932 |

| | | |
|---------------------------------|------------|------------|
| Resources expended | | |
| Fees of independent examiner | 250 | 100 |
| Total resources expended | 250 | 100 |
| Surplus (Deficit) for year | 5,498 | 4,832 |

| Statement of Balances | | |
|---------------------------------|--------|--------|
| Funds at 1 st April | 20,794 | 15,961 |
| Surplus | 5,498 | 4,832 |
| Funds at 31 st March | 26,292 | 20,794 |

| Balance Sheet as at 31st March 2025 | | |
|---|--------|--------|
| Current assets | 26,292 | 20,794 |
| Creditor accounts due within 1 year | 250 | 100 |
| Net current assets | 26,042 | 20,694 |

The notes on page 6 form part of these accounts

These accounts were approved by the committee on 25 November 2025 and signed on behalf of the committee below.

Notes to the Accounts

1 Principal Accounting Policies

These accounts have been prepared in accordance with applicable accounting standards in the United Kingdom, the Charities Accounts (Scotland) Regulations 2006 and under the guidelines laid down in the Statement of Recommended Practice – Accounting and Reporting by Charities – 2005 version.

Grants, bank interest and other income are recognised in the Statement of Financial Activities as they are received. Expenditure including VAT, which is unrecoverable, is accounted for on the accruals basis.

All activities are dealt with in unrestricted funds.

2 Committee expenses and related party transactions

Members of the committee are able to claim travel expenses for committee meetings and conferences, but none did so during the financial year.

No committee member received payment for any other Group activity during the year.

Independent Examiner's Report to the Scottish Transport Studies Group on the accounts of the charity for the year ended 31 March 2025

Respective Responsibilities of the 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) 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) Regulation 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 Regulations

have not been met or

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

Eric Wishart
69/3 Promenade
Portobello
Edinburgh
EH15 2DX



Date: 21 November 2025