

Treasurer's Report for AGM April 2026

RECEIPTS

Donations towards transport were **£9518.01**, up from £9208.55 last year.

General donations totalled **£3725.95** which included £550 funeral collection I Stewart and £3000 legacy from Elizabeth Emslie. These figures are recorded as donations over £100 under OSCR rules.

Coffee Morning raised **£382** less expenses.

Collective bank interest for year of **£2007.63** made total receipts of **£15633.49**

PAYMENTS

Fund raising costs were £70

Operational costs:

Payments to drivers totalled **£9919.95**, a decrease of £70 on last year.

Insurance premium **£479.23** up £15 from last year.

Telephone costs of **£393.02** almost half from last year because phones are paid for.

Miscellaneous costs of **£215.52** were for purchase of support handles for drivers cars.

No expenses were recorded from Organiser, Secretary or Treasurer.

Payments totalled **£11102.72** leaving a surplus for year of **£4530.77**.

BALANCE SHEET

Reserves are in a healthy position totalling **£112806.52**.

Assets

4 wheelchairs which depreciate by 10% per annum.

All funds unrestricted.

As at 31st December 2025 we hold **£10346.96** in our Current account.

I would like to thank Gordon Gunn for inspecting the 2025 accounts which were adopted at our recent Committee meeting. These will now be submitted to OSCR.

Mowie Webster

21. 4. 2026

Alford Car Transport Service
Registered Scottish Charity SCO30147

Receipts and Payments Account for the year ended 31st December, 2025

	2025	2024
RECEIPTS		
Donations made towards Transport	9518.01	9208.55
Donations	3725.85	542.00
Gift Aid		
Bank Compensation		
Fund raising		
Coffee Morning	382.00	373.85
Raffle	_____	
	382.00	
Bank Interest		
Current Account		
TSB Reserve Account Interest	557.66	540.05
Yorkshire Building Society Charity Account	686.44	675.49
Clydesdale Bank Term Deposit	763.53	1261.04
	_____	_____
	2007.63	2476.58
Total Receipts	<u><u>15633.49</u></u>	<u><u>12600.98</u></u>
PAYMENTS		
Fund raising expenses		
Miscellaneous	20.00	
Coffee Morning Hall Hire	50.00	40.00
	_____	_____
	70.00	40.00
Operation costs		
Payment to Drivers	9919.95	9989.65
Insurance	479.23	464.16
Telephone	393.02	757.66
Blue Badges		0.00
Miscellaneous	215.52	786.08
Expenses		
Organiser		0.00
Secretary		0.00
Treasurer		20.00
	_____	_____
Total Operation Costs	11007.72	12017.55
Governance costs		
Room hire for AGM	25.00	28.00
Independent examiner	_____	_____
Total Governance costs	25.00	28.00
Total Payments	<u><u>11102.72</u></u>	<u><u>12085.55</u></u>
Surplus for year	4530.77	515.43

Notes

Donations of £100 and over

Funeral Coll I Stewart Donation	550.00
Eliz Emslie Legacy Led Chlms	3000.00

Statement of Balances as at 31st December 2025

	2025	2024
Opening Balances		
Bank Current Account and Cash in hand	10826.82	12787.97
Yorkshire Building Society Charity Account	20534.49	19859.00
TSB Business Reserve	36533.37	35993.32
Virgin Bank Term Deposit	40381.07	39120.03
Surplus (deficit) for year	4530.77	515.43
	<u>112806.52</u>	<u>108275.75</u>

Reserves

Bank Current Account and Cash in hand	10349.96	10826.82
Yorkshire Building Society Charity Account	21220.93	20534.49
TSB Business Reserve	40091.03	36533.37
Virgin Bank Term Deposit	41144.60	40381.07
	<u>112806.52</u>	<u>108275.75</u>

Assets

1 Wheelchair purchased 2003	37	41
1 Wheelchair purchased 2006	62	69
1 Wheelchair purchased 2018	193	214
1 wheelchair donated 2019	27	30

All funds unrestricted

Approved by the Trustees and signed on their behalf



Lord M Forbes
Chairperson

Date 17th March 2026

Independent examiner's report to the trustees of Alford Car Transport Service

I report on the accounts of the club for the year ended 31st December 2025.

Respective responsibilities of trustees and examiner

The club'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 club trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the club 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 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
 - 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.

Name: Gordon Gunn

Relevant Professional qualification/professional body: AAT

Address: 48 Main Street, Alford AB33 8PX

Date: 20th February 2026

Signature: 