

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	05	2025		30	04	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	3,959				3,959	4,669
Legacies					-	
Grants	10,000	108,714			118,714	11,505
Receipts from fundraising activities	3,691				3,691	110
Gross trading receipts					-	
Income from investments other than land and buildings	219				219	-
Rents from land & buildings					-	
Gross receipts from other charitable activities	1,182				1,182	860
A1 Sub total	19,051	108,714	-	-	127,765	17,144
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	7,000				7,000	-
Proceeds from sale of investments					-	
A2 Sub total	7,000	-	-	-	7,000	-
Total receipts	26,051	108,714	-	-	134,765	17,144
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	8,550	2,822			11,372	59,766
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	8,550	2,822	-	-	11,372	59,766
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	7,000	114,999			121,999	
Purchase of investments					-	
A4 Sub total	7,000	114,999	-	-	121,999	-
Total payments	15,550	117,821	-	-	133,371	59,766
Net receipts / (payments)	10,501	(9,107)	-	-	1,394	(42,622)
A5 Transfers to / (from) funds	(8,786)	8,786	-	-	-	-
Surplus / (deficit) for year	1,715	(321)	-	-	1,394	(42,622)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	20,755	321			21,076	63,698
	Surplus / (deficit) shown on receipts and payments account	1,715	(321)			1,394	(42,622)
						-	
						-	
	Cash and bank balances at end of year	22,470	0	-	-	22,470	21,076
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	2015 Ford 17 Seat Minibus	Restricted Funds	-	-	12,000
	HP 840 Laptop	Unrestricted Funds	284	160	200
	Q5 Phone	Unrestricted Funds	80	40	50
	Pop Up Roller Banner & Teardrop Flag	Unrestricted Funds	407	240	300
	Citroen E-Berlingo Electric Car	Restricted Funds	48,794	29,950	36,000
	Myenergi GB - 7kW Zappi EV Charger	Restricted Funds	791	450	550
	2025 Ford 17 Seat Minibus	Restricted Funds	33,108	26,500	-
	2026 Ford e-Transit Minibus	Restricted Funds	83,994	67,200	-
	Beach Accessible Wheelchair	Restricted Funds	3,303	3,000	-
	Wheelchair storage	Restricted Funds	1,594	1,000	-
		Total	172,355	128,540	49,100

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

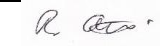
	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

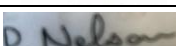
Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval





Robert Atkins

Daren Nelson

15 July 2026

15 July 2026

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

The Moray Communities Mental Health and Wellbeing Fund Year 4 awarded the Charity a grant of £9,975 in February 2025 to fund the provision of transport to two local BALL Groups, two Social Hubs, a weekly shopping trip, a weekly trip to Moray Leisure Centre and a number of health and wellbeing outgoings between March 2025 and April 2026. In February 2026, the Charity received a further grant of £10,000 from the Moray Communities Mental Health and Wellbeing Fund Year 5 to fund the provision of the same ongoing commitments between April 2026 and April 2027.

For the year ended 30 April 2025, the total spend associated with 10-weekly checks, repairs, servicing, and MOTs was £4067. For the year ended 30 April 2026, this has reduced to £3,033, despite the Charity running a second vehicle with it's wheelchair-accessible electric vehicle. While insurance costs look to have decreased markedly from £4526 to £675, this is because having been quoted £4780 to renew our insurance wef 8th May 2026, we are looking for a more cost effective option.

Gross receipts from other charitable activities (what we charge local community groups for the use of the minibus) increased from £860 to £1182. This was still below historic norms due to ongoing reliability issues with our diesel minibus. We are hopeful that now having 2 reliable minibuses will improve this income stream. The charge levied to local communities is designed to cover fuel/energy costs in such usage, and charge tariffs are designed to generate a profit of approximately 20% to offset the operating costs of the vehicles. For the year ended 30 April 2025, we unfortunately had to increase our tariffs by approximately 25% in order to stabilise the Charity's finances, which has been successful. The intention is to maintain these tariffs at the same rate for the year ending 30 April 2027 despite the rise in the price of diesel.

Fundraising increased from £1886 to £3691 as we actively approached a number of companies for support knowing that the additional costs of increasing to 3 vehicles would need to be offset. The Robertson Trust and CAe UK plc in particular were very supportive.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
BALL groups, hubs, shopping and MH&WB trips	MH&WB (yr 5)	1	10,000
Acquisition of new electric minibus	Energy Saving Trust	1	84,059
Acquisition of new electric minibus	Moray Local Action Group	1	10,000
Acquisition of new electric minibus	The Gordon & Ena Baxter Foundation	1	10,000
Acquisition of beach accessible wheel chair	Just Transition Participatory Budgetary Fund	1	4,655
Total			118,714

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donation boxes and individual donations	3,959				3,959	4,669
					-	-
					-	-
					-	-
Total	3,959	-	-	-	3,959	4,669
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Just Transition Participatory Budgetary Fund	-	4,655			4,655	-
Moray Local Action Fund	-	10,000			10,000	1,530
Gordon & Ena Baxter Foundation	-	10,000			10,000	-
Plugged-in Communities	-	84,059			84,059	-
Moray Communities Mental Health & Wellbeing	10,000	-			10,000	9,975
Total	10,000	108,714			118,714	11,505
	-	-			-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Community Transport Operations	1,182				1,182	860
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	1,182	-	-	-	1,182	860
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Community transport operations	8,550	2,822			11,372	59,766
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	8,550	2,822	-	-	11,372	59,766
	-	-	-	-	-	-

Additional analysis (2)**5 Breakdown of unrestricted funds**

Operation of Community Transport				Total unrestricted funds	Total unrestricted funds last period
Receipts					
Donations	3,959			3,959	4,669
Legacies				-	-
Grants	10,000			10,000	11,505
Receipts from fundraising activities	3,691			3,691	110
Gross trading receipts				-	-
Income from investments other than land and buildings	219			219	-
Rents from land & buildings				-	-
Gross receipts from other charitable activities	1,182			1,182	860
Sub total	19,051	-	-	19,051	17,144
Receipts from asset & investment sales					
Proceeds from sale of fixed assets	7,000			7,000	-
Proceeds from sale of investments				-	-
Sub total	7,000	-	-	7,000	-
Total receipts	26,051	-	-	26,051	17,144
Payments					
Expenses for fundraising activities				-	-
Gross trading payments				-	-
Investment management costs				-	-
Payments relating directly to charitable activities	8,550			8,550	10,548
Grants and donations				-	-
Governance costs:				-	-
Audit / independent examination				-	-
Preparation of annual accounts				-	-
Legal costs				-	-
				-	-
				-	-
Sub total	8,550	-	-	8,550	10,548
Payments relating to asset and investment movements					
Purchases of fixed assets	7,000			7,000	-
Purchase of investments				-	-
Sub total	7,000	-	-	7,000	-
Total payments	15,550	-	-	15,550	10,548
Net receipts / (payments)	10,501	-	-	10,501	6,596
Transfers to / (from) funds	(8,786)			(8,786)	(366)
Surplus / (deficit) for year	1,715	-	-	1,715	6,230

Nature and purpose of funds

Operation of community transport - this represents the net receipts/(payments) in the year in relation to the operation of Community Transport. For the year ended 30 April 2026 this relates to the operation of the community minibus and the operation of the wheelchair accessible electric vehicle.

Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Baxter Foundation and Moray Local Action Fund	Plugged-in Communities Grant Fund	Just Transition Participatory Budgetary Fund	Moray Local Action Fund		
Receipts						
Donations					-	-
Legacies					-	-
Grants	20,000	84,059	4,655		108,714	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	20,000	84,059	4,655	-	108,714	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	20,000	84,059	4,655	-	108,714	-
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	1,525	834	138	325	2,822	49,218
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
Sub total	1,525	834	138	325	2,822	49,218
Payments relating to asset and investment movements						
Purchases of fixed assets	26,108	83,994	4,897		114,999	-
Purchase of investments					-	-
Sub total	26,108	83,994	4,897	-	114,999	-
Total payments	27,633	84,828	5,035	325	117,821	49,218
Net receipts / (payments)	(7,633)	(769)	(380)	(325)	(9,107)	(49,218)
Transfers to / (from) funds	7,637	769	380		8,786	366
Surplus / (deficit) for year	4	-	-	(325)	(321)	(48,852)

Nature and purpose of funds

For the year ended 30 April 2026, the total payments related to charitable activities of £108,714 included a payment of £84,059 for the acquisition of a new electric minibus (Plugged-in Communities grant), £20,000 towards the purchase of a replacement diesel minibus (Gordon & Ena Baxter Foundation and Moray Local Action Fund grants) and a £4,655 payment to purchase a Beach Accessible Wheelchair and metal storage container (Just Transition Participatory Budgetary Fund grant).

The transfers to restricted funds of £8,786 from unrestricted funds in the year ended 30 April 2026 were to cover additional costs associated with the spend of various grant funding. £7,633 was the amount the charity contributed of its own funding to allow for the acquisition of a replacement diesel minibus; this included £7,033 against the invoice cost, £438 for having our branding applied to the vehicle and £162 to purchase a rear camera and associated wiring which we fitted ourselves. £769 was required to cover the delivery cost and cost of our branding being applied to the new E-Transit minibus. £4 covered a small element of the £325 cost of having our Electric Vehicle charger fitted at the Tulloch of Cummingsdon yard, the remainder being the £321 carried forward from the Moray Local Action Fund grant in FY24/25 towards the cost of bringing our Citroen eBerlingo fully on stream. Finally £380 was added to the JTPBF grant of £4,655 to facilitate the purchase of second metal storage box to allow the beach accessible wheelchair to be available for use from 2 different locations.