



**Portlethen and District
Voluntary Community
Ambulance Association**

Scottish Charity Number: SCO 31829

Trustees Annual Report **For the Year Ended 31 December 2025**

The Trustees have pleasure in presenting their annual report together with the financial statements and the independent examiner's report for the year ended 31 December 2025.

Reference & Administrative Information

Charity Name

Portlethen and District Voluntary Community Ambulance Association

Charity No

SCO31829

Address

c/o Bill Fraser, 20 Naismith Drive, Chapelton, Stonehaven, AB39 8BD

Current Trustees

As at the end of 2025 the appointed Trustees were as follows:

Bill Fraser	Chair
Gillian Drain	Secretary
Sandra McCafferty	
Hugh Wheelan	Maintenance Co-Ordinator
Colin Stratton	

Structure Governance & Management

Constitution

The Charity is an unincorporated association. It is governed by its constitution which was adopted on 15 November 2007, updated in October 2024 to reflect the service provided with no significant changes and reviewed annually. The Association was granted charitable status on 26 June 2001.

Appointment of Trustees

Trustees are elected at the Annual General Meeting which is held in the first quarter of the year. Under the Constitution, there must be a minimum of three and a maximum of five elected Trustees. During the year the Chairman, J David Walton, decided to step down from the role for health and personal reasons. Our new Chairman, Bill Fraser, was elected and appointed a Trustee at a Special General Meeting held on 1st May 2025.

Management Committee

The Trustees are responsible for decision making on strategy, management and control of the Association. Inputs into the decision-making process and support in carrying out key services and activities pertaining to the Association are carried out by a Management Committee. All members of the ambulance team of volunteers are invited to join the Management Committee to carry out specific key support roles. In 2025 the Management Committee consisted of the current Trustees and the following elected additional team members:

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|----|----------------|---|
| 1. | David Oliphant | Treasurer |
| 2. | Lee Drain | Rota Co-Ordinator |
| 3. | Tam Currie | Special Requests & Deputy Rota Co-Ordinator (elected in 2025) |



In order to provide maintenance cover all year round a position of Deputy Maintenance Co-ordinator was recognised during the year and is currently filled by Roy Aspden.

Objectives & Activities

Charity Purpose

The purpose of the Association is to provide a transport service within the Portlethen Medical Centre catchment area taking patients to and from medical appointments and clinics. This service is focused mainly on elderly and disabled patients. We also provide a limited service to take elderly and disabled patients to dental appointments at the Portlethen Dental Practice.

In addition to this a limited transport service is available for local social groups for the elderly, providing regular weekly transport to meetings and lunch clubs for these residents.

Other Activities

When the ambulance vehicle is free from the routine commitments, we also provide transport for community groups social outings asking that they cover fuel costs for their use of the vehicle, with the option to provide a voluntary donation if they so wish. This programme of outings is co-ordinated by our Special Requests Co-Ordinator

Achievements and Performance

The service continues to be very much appreciated by our various user groups. Through the support of our volunteer drivers and administrators we were able to provide a full service to the Medical Centre with the only interruptions being to complete the required legal vehicle road tests and hydraulic lift tests. Throughout 2025 we transported 2283 passengers who otherwise would not have been able to attend the centres. This is an increase from the 2130 transported in 2024 and is due in part to increasing population in the district as the new town of Chapelton continues to grow and also our continued exposure in the local community magazines of Clochandighter and The Newsey.

We were honoured when the charity received an invitation from one of the Deputy Lord Lieutenants in Kincardineshire to attend The Garden Party at Holyrood Palace. Colin Stratton attended accompanied by his wife May on the 1st July. The King was present at the event and Colin commented afterwards that it was a fantastic experience.

We are members of the Community Transport Association (CTA) and assisted them by participating in a passenger survey in June and July that formed part of a full report by the CTA on Healthy Communities in Scotland aimed at improving access to health and social care.

As well as appearing regularly in the local magazines we also had good exposure in the press and on social media. The Press & Journal featured one of the Trustees as a Local Hero in the paper and then featured our service in a further article on social media of local stories to be proud of.

We again assisted at local events including the Chapelton 10K run. The Financial Review that appears later, highlights the financial success we have achieved in this past year as we continue to build up our funds with a view to replacing the current vehicle which we anticipate to happen around 2028.

None of this would have been possible without the time, support and commitment from all our volunteers without whom the Association would not exist.



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Donated Services and Facilities

We are very fortunate to have support from various local organisations which include:

- William Nicol (Aberdeen) Ltd – local transport company based in Portlethen who allow us the use of their large wash bay at their premises on a monthly basis for the cleaning of our ambulance. This is provided free of charge carried out by one of their staff and is a valuable contribution to our organisation as an enhanced facility rather than the washing facilities at our local petrol station.
- Brio Retirement Complex at nearby Chapelton – they offer us free of charge the use of their meeting room for our quarterly Committee Meetings and for any other ad-hoc meetings that we require. They also reserve tables for us in their bistro/coffee area to hold our AGM with the full team of drivers and provide a meal for us at a subsidised cost.
- Kincardineshire Development Partnership (KDP) have been particularly helpful in supporting us by keeping us informed of any potential grants that we may be eligible to apply for.

Financial Review

Financial Review 2025

Introduction

From a financial viewpoint 2025 has been a good year for the Association. Our finances are managed across two funding streams as detailed in Note 2 in the Notes to the Accounts below.

Unrestricted Funds (Payments and Receipts)

During the year our unrestricted payments (running costs excluding transfers) amounted to £8,694 (2024: £6,456). Our unrestricted receipts for 2025 amounted to £16,868 (2024: £15,772). We therefore had an overall gain at 31st December 2025 of £8,174 (2024: £9,316) from our unrestricted funds. (See Table 1 and Notes 7-9).

Restricted Funds (Payments / Receipts / Transfers)

There were no restricted payments made from our funds in 2025 (2024: £25,075). During 2025 we received an annual anniversary interest payment from our Fixed Term savings account of £2,322 on 21st February 2025 and a further £787 interest was received upon maturity of the savings account on 25th June 2025 making total restricted receipts (excluding transfers) of £3,109 (2024: £13,500). After trustee approval a transfer of £4,219 (see Note 4) was made from unrestricted funds to restricted funds on 11th July 2025, with the resulting balance of £70,000 deposited in a Virgin Money one-year fixed term savings account attracting an interest rate of 4% pa. (See Note 5).

2025 Balance

At 31st December 2024 our unrestricted funds balance was £10,000, and our restricted funds balance was £62,671. By 31st December 2025 our unrestricted funds balance had increased to £13,954, even after the £4,219 transfer to restricted funds made in July, referred to above. In line with our policy to maintain a maximum of £10,000 at the start of each year in our unrestricted funds balance, the year-end surplus of £3,954 was transferred to our restricted funding stream on 31st December 2025. Adding the resultant total 2025 restricted receipts of £11,283 to our opening restricted funds balance of £62,671, our balance of restricted funds at 31st December 2025 was £73,954 (£70,000 on Fixed Term Deposit and



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£3,954 in our BOS Charity Account) and the total cash balance was £83,954 (See Tables 1 and 2 and Notes 4 and 5).

Our only non-cash asset is our current vehicle. We were advised by Minibus Options that the value of our vehicle for accounting purposes has dropped to 50% of the purchase price of £53,000, to a figure of £26,500 (Table 3 and Note 6). Our total cash and asset balance on 31st December 2025 therefore stood at £110,454. This is slightly down on our overall balance at 31st December 2024 of £112,418 due to the significant depreciation of our vehicle. (See Table 3)

The following Tables 1,2 and 3 and Notes to the Accounts 1 to 9 are an integral part of the Financial Review 2025. The financial review was approved by the trustees on 19th February 2026 and signed on their behalf by:

Bill Fraser
Chair

David Oliphant
Treasurer



Table 1. 2025 Statement of Receipts and Payments

Receipts (£)	Note	Unrestricted Funds 2025	Unrestricted Funds 2024	Restricted Funds 2025	Restricted Funds 2024	Totals 2025	Totals 2024
Donations	7	12,540	11,189	0	0	12,540	11,189
Gift Aid Grant	8	1,609	953	0	0	1,609	953
Fuel Rebate Grant	8	2,719	3,630	0	0	2,719	3,630
Ambulance sale		0	0	0	10,000	0	10,000
Restricted donation - Brio		0	0	0	3,500	0	3,500
Savings interest (annual)	5	0	0	2,322	0	2,322	0
Savings interest (maturation)	5	0	0	787	0	787	0
Total Receipts		16,868	15,772	3,109	13,500	19,977	29,272

Payments (£)	Note	Unrestricted Funds 2025	Unrestricted Funds 2024	Restricted Funds 2025	Restricted Funds 2024	Totals 2025	Totals 2024
Fuel	9	3,486	3,149	0	0	3,486	3,149
Maintenance	9	1,945	773	0	0	1,945	773
Insurance	9	2,128	2,012	0	0	2,128	2,012
Training	9	780	160	0	0	780	160
Governance	9	355	362	0	0	355	362
Ambulance purchase		0	0	0	25,075		25,075
Total Payments		8,694	6,456	0	25,075	8,694	31,531

Surplus (deficit) for year		8,174	9,316	3,109	(11,575)	11,283	(2,259)
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Table 2. 2025 Total Cash Balance

Balance Cash at bank and in hand.(£)	Note	Unrestricted Funds	Restricted Funds	Fixed Term Savings accounts	Total Balance
31/12/2024	4 and 5	10,000	9,671	53,000	72,671
31/12/2025	4 and 5	10,000	3,954	70,000	83,954

Table 3. 2025 Total Balance - Cash and Assets

Balance Cash and Assets (£)	Note	Unrestricted Funds	Restricted Funds	Fixed Term Savings account	(Current Vehicle)	Total Balance 2025	Total Balance 2024
31/12/2025	6	10000	3,954	70,000	26,500	110,454	112,418



Notes to the accounts.

1. Basis of Accounting.

These accounts have been prepared on a Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and Purpose of Funds.

Our unrestricted funds cover the day-to-day operations of our ambulance service as decided by the trustees. General donations without specific objectives are added to this fund. All service running costs are paid from these funds. Surplus unrestricted funds are transferred to restricted funds annually, ensuring at least sufficient funds to cover 1 year of running costs remain.

Our restricted funds are designated for a specific purpose agreed upon by the trustees and cannot be used otherwise. Currently the purpose of our restricted funds is solely to enable purchase of a replacement vehicle every 3 to 5 years.

3. Related Party Transactions and Other Expenditure.

No remuneration was paid to the trustees or to any connected related persons during the year. Expenditure costs incurred on behalf of the Association were reimbursed to the Trustees and other Association members as approved by the management committee.

4. Adjustment of Funds.

The policy of the association is to maintain our unrestricted funds above a minimum level sufficient to run the service for a period of 1 year. In addition, if available we annually transfer any surplus unrestricted funds above a maximum of £10,000 to our restricted funds. For 2024 our running costs (unrestricted payments) totalled £6,456. During 2025 upon maturity of our fixed term savings account, the trustees reviewed surplus finances in our unrestricted funds and agreed to allocate £4,219 to our restricted funds for further reinvestment. At the time this left £8,236 unrestricted funds in our account, meeting our minimum requirement for running costs. By year end our unrestricted funds had increased and on 30th December 2025 totalled £13,954. We therefore transferred £3,954 to our restricted funds on 31st December 2025, leaving our unrestricted balance at £10,000.

5. Fixed Term Investment.

Following the maturity of our existing BOS savings account on 25th June 2025, our investment of £53,000 of restricted funds, had accrued a total of £3,109 interest. In addition to this, at the end of the 2024 financial year, there was already £9,671 of restricted funds held in our BOS business account. Consequently, as of 25th June 2025, the total restricted funds available for investment stood at £65,781. With the approval of the trustees, a further transfer of £4,219 from surplus unrestricted funds was made to the restricted funds. This increased the total restricted funds available to £70,000. On 11th July 2025, following trustee approval, the full amount of £70,000 restricted funds was transferred to a Virgin Money one-year fixed term account, which offers an annual interest rate of 4%.



6. Assets. Current Vehicle Evaluation.

The association only holds one non-monetary asset, which is our current vehicle. We asked Minibus Options for an estimated value. They estimated the value at year end 2025 for accounting purposes is 50% of the purchase price. Based on the purchase price of our vehicle being £53,000, the end year estimated value of our vehicle is £26,500.

7. Receipts

With reference to Table 1, the following provides some additional detail on some of the individual elements.

Our total unrestricted receipts of £16,868 are made up of the following :

Funds received in our ambulance donation tin (gift aid qualifying)	£3,546
Regular monthly donations (gift aid qualifying)	£1,200
Miscellaneous donations of ≤£30 (gift aid qualifying)	£1,246
Miscellaneous donations >£30 and <£500 (non gift aid qualifying)	£248
Miscellaneous donations of ≥£500 (see below)	£6,300
Grants (Gift Aid payment)	£1,285
Grants (NSG concessionary travel, mileage rebate)	£3,043

The Miscellaneous donations of ≥£500 totalling £6300 were as follows :

Donation by H&P (formerly Deutag KCA)	£500
Donation of surplus funds from the Portlethen Gala Committee	£1,500
Donation by the "Neeps and Neds" Leathen Arms Portlethen	£600
Donation of proceeds from the Chapelton 10K run	£700
Donation from the Portlethen Gala Proceeds	£500
Donation from Portlethen Dental Care	£500
Donation from the Portlethen Medical Centre	£2,000

8. Grants.

As a society we receive 2 government grants. From Scottish Transport we receive a Network Support Grant from the Concessionary Travel & Integrated ticketing Unit. We can claim 14.4p per km for mileage providing our ambulance service. In 2025, we received two payments, the first payment of £1,434 was for the period 14/10/24 - 31/03/25 and the second for £1,609 was for the period 01/04/25 - 31/10/25, totalling £3,043 for the year. From HMRC Charities Savings we receive Gift Aid. Following very specific rules we can claim additional revenue from HMRC for donors who sign a gift aid declaration. In addition, we can claim on general small donations of £30 or less subject to set criteria. We received £1,285 of Gift Aid on 7th March 2025.

9. Payments.

With reference to Table 1, the following provides additional detail on some of the individual elements.

1. **Fuel Cost.** This is the largest of our running costs. Our fuel costs of £3,486 compares to £3,149 in 2024. The increased cost is due to a combination of increased pump prices over the year and increased mileage. Our total mileage in 2025 was 13,211 miles, compared to 12,437 miles in 2024.
2. **Maintenance Costs.** Our maintenance costs rose significantly from £773 in 2024 to £1,945 in 2025. However, with the vehicle being new in 2024, £773 was a very low outlier to the norm. The 2023 maintenance cost of £1,734 would provide a better comparison of a typical annual cost. As



well as a major service costing £752 there were other ad hoc costs associated with the replacement of tyres, a wing mirror and diesel heater parts. Also bumper and side panel repairs were required after minor accidents. We managed all repairs necessary to the ambulance without having to resort to an insurance claim but unfortunately, we did have an accident which caused significant damage to a parked car which did require an insurance claim.

3. **Insurance and Licensing costs.** Our insurance and licencing costs for 2025 were £2,128 compared to £2,012 in 2024. While this looks comparable, the 2024 figure had been inflated by an additional premium for the new minibus. Unfortunately, we had an accident claim in 2025 to cover damage caused to a parked car and the resultant loss of no claims bonus saw our costs rise and we can expect our insurance premium to remain high in 2026.

4. **Training.** Midas training was provided to 6 staff in 2025 at a total cost of £780.

5. **Governance.** These costs include minor expenses not directly related to vehicle operations or new vehicle purchases and internal transfers approved by the trustees. The costs included :

- a small gift token to our external examiner who carries out the necessary external examination of our finance report and records free of charge.
- A projector screen for use at our meetings.
- Medical test costs for one driver to obtain a D1 driving licence needed to drive the ambulance
- Community Transport Association (CTA) membership renewal.
- HSE purchase of hi-vis vests recommended for safe driver operations.
- Christmas gift for the floor staff at William Nicol Ltd who carry out regular washing of our vehicle free of charge.

Plans for Future Periods

The trustees intend to continue the primary service to the local community of providing transport to and from appointments at the local Medical Centre and Dental Clinic, while offering a limited service to local social clubs and outings for elderly residents where possible. We welcome and embrace suggestions from the community so that the minibus is used to its full potential. The Trustees aim to continue the programme of replacing the vehicle every three to four years as we continue to build up our funds with a view to considering purchase of a new vehicle possibly in 2028, with investigations into an electric vehicle which will involve a much higher outlay.

Approved by the trustees on 19th February 2026 and signed on their behalf by:



Bill Fraser – Chairperson

Date: 19/2/26



Gillian Drain - Secretary

Date: 19/2/2026.

Independent Examiner's Report to the Trustees of Portlethen and District Voluntary Community Ambulance Association.

I report on the accounts of the charity for the year ended 31/12/2025 which are set out in the 2025 Financial Review.

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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.

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 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 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: ANNETTE LEITH



Relevant Professional qualification/professional body: RETIRED MANAGEMENT ACCOUNTANT

Address: 2 RED LODGE CRESCENT
STONEHAVEN AB39 2XF

Date: 23 FEBRUARY 2026