

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025
FOR
SPEYSIDE COMMUNITY CAR SHARE SCHEME**

Goldwells
Wards House
Wards Road
Elgin
Moray
IV30 1NL

SPEYSIDE COMMUNITY CAR SHARE SCHEME

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FOR THE YEAR ENDED 31ST MARCH 2025**

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SPEYSIDE COMMUNITY CAR SHARE SCHEME

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Charitable purpose: To provide a car share scheme and transport for the elderly and vulnerable in the speyside area.

Significant activities

Sourcing drivers willing to drive others and making arrangements to meet the needs of the clients.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity's main sources of income came from Moray Car Share, Berryburn Community Fund, The Cora Foundation, The Corra Foundation, The National Lottery & Rothes Wind Farm. Also generously supported through donations from individuals, groups and businesses in the local community. A successful fundraising raffle was held for the 20th anniversary of the Scheme.

FINANCIAL REVIEW

Reserves policy

The Committee considers that the general fund will again be reused to enable the charity to run. There is a high level of expenses and wages to be paid out each month before any income is received. The committee is also aware that grants may not always be available.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Our association is a charitable unincorporated, one the purpose and administration arrangements are set out in our constitution.

Recruitment and appointment of new trustees

All of the trustees are appointed/reappointed during our annual general meeting. Should a member resign, a vote will be held for that position during the next committee meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

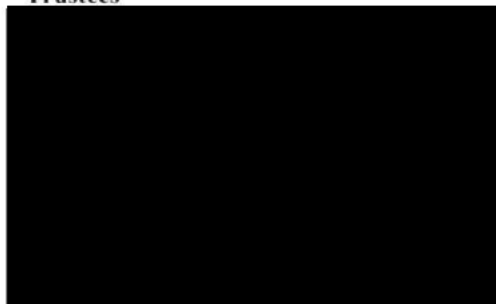
Registered Charity number

SC035246

Principal address

2 Beils Brae
Urquhart
Elgin
Moray
IV30 8XQ

Trustees



SPEYSIDE COMMUNITY CAR SHARE SCHEME

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

[REDACTED]
Goldwells
Wards House
Wards Road
Elgin
Moray
IV30 1NL

Approved by order of the board of trustees on 30/10/25 and signed on its behalf by:

[REDACTED]
[REDACTED] Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SPEYSIDE COMMUNITY CAR SHARE SCHEME**

Independent examiner's report to the trustees of Speyside Community Car Share Scheme

I report to the charity trustees on my examination of the accounts of Speyside Community Car Share Scheme (the Trust) for the year ended 31st March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



The Association of Chartered Certified Accountants

Goldwells
Wards House
Wards Road
Elgin
Moray
IV30 1NL

Date: 15/12/2025

SPEYSIDE COMMUNITY CAR SHARE SCHEME

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		7,772	-	7,772	10,092
Other trading activities	2	3,789	13,338	17,127	11,991
Other income		8,000	13,980	21,980	29,700
Total		<u>19,561</u>	<u>27,318</u>	<u>46,879</u>	<u>51,783</u>
EXPENDITURE ON					
Raising funds		17,089	28,880	45,969	36,010
NET INCOME/(EXPENDITURE)		<u>2,472</u>	<u>(1,562)</u>	<u>910</u>	<u>15,773</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		30,860	1,562	32,422	16,649
TOTAL FUNDS CARRIED FORWARD		<u><u>33,332</u></u>	<u><u>-</u></u>	<u><u>33,332</u></u>	<u><u>32,422</u></u>

The notes form part of these financial statements

SPEYSIDE COMMUNITY CAR SHARE SCHEME

BALANCE SHEET 31ST MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	4	1,219	-	1,219	1,621
CURRENT ASSETS					
Cash at bank		32,113	-	32,113	43,281
CREDITORS					
Amounts falling due within one year	5	-	-	-	(12,480)
NET CURRENT ASSETS		<u>32,113</u>	<u>-</u>	<u>32,113</u>	<u>30,801</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>33,332</u>	<u>-</u>	<u>33,332</u>	<u>32,422</u>
NET ASSETS		<u>33,332</u>	<u>-</u>	<u>33,332</u>	<u>32,422</u>
FUNDS	6				
Unrestricted funds				33,332	30,860
Restricted funds				-	1,562
TOTAL FUNDS				<u>33,332</u>	<u>32,422</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

[REDACTED]

[REDACTED] - Trustee

The notes form part of these financial statements

SPEYSIDE COMMUNITY CAR SHARE SCHEME

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	3,789	548
Gross Trading Receipts	13,338	11,443
	<u>17,127</u>	<u>11,991</u>

SPEYSIDE COMMUNITY CAR SHARE SCHEME

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1st April 2024	954	667	1,621
Additions	-	17	17
	<hr/>	<hr/>	<hr/>
At 31st March 2025	954	684	1,638
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
Charge for year	191	228	419
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31st March 2025	763	456	1,219
	<hr/>	<hr/>	<hr/>
At 31st March 2024	954	667	1,621
	<hr/>	<hr/>	<hr/>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	-	12,480
	<hr/>	<hr/>

6. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	30,860	2,472	33,332
Restricted funds			
Berryburn	1,562	(1,562)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	32,422	910	33,332
	<hr/>	<hr/>	<hr/>

SPEYSIDE COMMUNITY CAR SHARE SCHEME

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2025

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,561	(17,089)	2,472
Restricted funds			
FARES	13,338	(13,338)	-
LOTTERY	12,480	(12,480)	-
Berryburn	1,500	(3,062)	(1,562)
	<u>27,318</u>	<u>(28,880)</u>	<u>(1,562)</u>
TOTAL FUNDS	<u>46,879</u>	<u>(45,969)</u>	<u>910</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	16,680	14,283	(103)	30,860
Restricted funds				
WILLIAM GRANT & SON	(31)	-	31	-
NHS Grampian	-	(72)	72	-
Berryburn	-	1,562	-	1,562
	<u>(31)</u>	<u>1,490</u>	<u>103</u>	<u>1,562</u>
TOTAL FUNDS	<u>16,649</u>	<u>15,773</u>	<u>-</u>	<u>32,422</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,640	(21,357)	14,283
Restricted funds			
FARES	11,443	(11,443)	-
NHS Grampian	1,200	(1,272)	(72)
Berryburn	3,500	(1,938)	1,562
	<u>16,143</u>	<u>(14,653)</u>	<u>1,490</u>
TOTAL FUNDS	<u>51,783</u>	<u>(36,010)</u>	<u>15,773</u>

SPEYSIDE COMMUNITY CAR SHARE SCHEME

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2025

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	16,680	16,755	(103)	33,332
Restricted funds				
WILLIAM GRANT & SON	(31)	-	31	-
NHS Grampian	-	(72)	72	-
	<u>(31)</u>	<u>(72)</u>	<u>103</u>	<u>-</u>
TOTAL FUNDS	<u>16,649</u>	<u>16,683</u>	<u>-</u>	<u>33,332</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,201	(38,446)	16,755
Restricted funds			
FARES	24,781	(24,781)	-
LOTTERY	12,480	(12,480)	-
NHS Grampian	1,200	(1,272)	(72)
Berryburn	5,000	(5,000)	-
	<u>43,461</u>	<u>(43,533)</u>	<u>(72)</u>
TOTAL FUNDS	<u>98,662</u>	<u>(81,979)</u>	<u>16,683</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2025.

SPEYSIDE COMMUNITY CAR SHARE SCHEME

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,772	10,092
Other trading activities		
Fundraising events	3,789	548
Gross Trading Receipts	13,338	11,443
	<hr/>	<hr/>
	17,127	11,991
Other income		
Grants	21,980	29,700
	<hr/>	<hr/>
Total incoming resources	46,879	51,783
 EXPENDITURE		
Raising donations and legacies		
Gross Trading Payments	32,290	23,702
Co-Ordinator Costs	12,480	11,600
	<hr/>	<hr/>
	44,770	35,302
 Support costs		
Other		
Plant and machinery	191	-
Computer equipment	228	-
	<hr/>	<hr/>
	419	-
 Governance costs		
Accountancy Cost	780	708
	<hr/>	<hr/>
Total resources expended	45,969	36,010
	<hr/>	<hr/>
Net income	910	15,773
	<hr/>	<hr/>

This page does not form part of the statutory financial statements