

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	05	2024	To	30	04	2025

Reference and administration details

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

Beeline Community Transport and Wellbeing Hub
previously Hopeman Community Minibus
SC 046512
1 Duff St
Hopeman
Moray
Postcode IV30 5RZ

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Chair		AGM
2	Secretary		AGM
3	Treasurer		AGM
4			AGM
5			AGM
6	Booking Line	01/07/2024 onwards	AGM
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
	01/05/2024 to 01/07/2024

## Structure, governance and management

Type of governing document	Constitution as amended in April 2023 (has been approved by OSCR).
Trustee recruitment and appointment	Our Constitution requires a minimum of 3 Trustees. We are currently operating with 6 and this is the number we try and maintain. Trustees are sought at the AGM, via word of mouth or via volunteer requests we raise with TsiMoray. As per our Constitution, all Trustees stand down at each AGM and then if they wish are revoted for by the Membership.

## Objectives and activities

Charitable purposes	<p>Beeline Community Transport &amp; Wellbeing Hub's purposes are:</p> <ol style="list-style-type: none"> <li>1. Advancement of citizenship and communities' development.</li> <li>2. Advancement of communities' participation in sport.</li> <li>3. Advancement of access to recreational facilities.</li> <li>4. Advancement of education and health and wellbeing within the community.</li> <li>5. Prevention, relief of poverty.</li> <li>6. Relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.</li> <li>7. To connect communities to each other.</li> <li>8. To promote social inclusion.</li> </ol>
Summary of the main activities in relation to these objects	<p>Our main focus during the Reporting Year was to target loneliness and social isolation particularly among the elderly. We now support 2 local village Social Hub activities on a Monday, BALL (Be Active Life Long) Groups on a Tuesday and Thursday, and a shopping/coffee trip on a Friday.</p> <p>In addition, we still get people to appointments at our local GP Surgery and hospital, but also now support health referrals at a local Leisure Centre and vaccination centre visits.</p> <p>Local youth groups continued to make use of the minibus in support of sport and health and wellbeing.</p>

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

Our wheelchair accessible EV for which we secured funding of £50000 from the Just Transition Participatory Budget Fund in the last FY, was delivered in early May 2025. This has allowed our existing minibus to be available more readily to support the activity of other Community Groups while still allowing us to undertake what we term our core activities. 2 ladies in particular have benefitted greatly from the new EV. Both rely heavily on wheelchairs to get out and about to social activities, and also to get to medical appointments.

Funding appeared hard to secure during the first half of the FY. However, later in the FY we did secure funding from the Moray Local Action Fund to cover our activities from January to March 2025. Subsequent to that we then received funding from the Moray Communities Mental Health and Wellbeing Fund Year 4 to cover these same activities and some new initiatives (eg support to a walk and stride group, providing access to a weekly gym session and support the operating costs of a local social hub). This funding needs to be spent before 31<sup>st</sup> July 2026.

The minibus needed several repairs during this FY. Last FY our spend on 10-weekly checks, repairs, servicing and the MOT was £4609. For this FY the figure reduced marginally to £3961 which also included the cost of operating the new EV. This was higher than we anticipated even given the acknowledgement that the minibus is now 10 years old. Our gross receipts from other charitable activities are from what we charge local community groups for the use of the minibus. We cover fuel costs in such usage and our charge tariffs are designed to generate a profit of approximately 20% to offset the operating costs of the minibus. For the FY24/25 we increased our tariffs by approximately 25%. It is not anticipated these tariffs will need to be increased for FY25/26.

### Financial review

#### Brief statement of the charity's policy on reserves

The aim is to have a Reserve that would cover at least 3 to 6 months of the Charity's fixed costs. For the coming FY ending 30<sup>th</sup> April 2026 the annual fixed costs are estimated to be £5184.

At the last Board Meeting on 10<sup>th</sup> February 2025 the Reserve was £6860.

#### Details of any deficit

N/A

#### Donated facilities and services (if any)

Board and Member Meetings are held in Hopeman Memorial Hall at reduced cost. The Board would like to extend it's thanks to Hopeman Community Association for the use of this facility.  
Our vehicles are kept at Hopeman Bowling Club and we would like to thank them for this nil cost provision.  
The Board would also like to thank our Independent Examiner who made no charge for the report on our accounts.

APPENDIX 1

Other optional information

The Trustees would like to recognise the generosity of 2 local families who made donations to the Charity after the loss of a loved one. Hopeman BALL Group, Duffus Hall and the Co-op Food Group (via their Local Community Fund) also made donations to the Charity. Our users continue to be generous in the use of the donation boxes within our 2 vehicles, with these donations amounting to just shy of an average of £200 per month.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Secretary	Treasurer
Date	22 <sup>nd</sup> July 2025	22 <sup>nd</sup> July 2025

## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	05	2024		30	04	2025

## 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 £
<b>A1 Receipts</b>						
Donations	4,669				4,669	2,777
Legacies					-	
Grants	11,505				11,505	56,115
Receipts from fundraising activities	110				110	482
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	860				860	2,276
<b>A1 Sub total</b>	<b>17,144</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,144</b>	<b>61,650</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>17,144</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,144</b>	<b>61,650</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	34
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	10,548	49,218			59,766	17,515
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>10,548</b>	<b>49,218</b>	<b>-</b>	<b>-</b>	<b>59,766</b>	<b>17,549</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>10,548</b>	<b>49,218</b>	<b>-</b>	<b>-</b>	<b>59,766</b>	<b>17,549</b>
<b>Net receipts / (payments)</b>	<b>6,596</b>	<b>(49,218)</b>	<b>-</b>	<b>-</b>	<b>(42,622)</b>	<b>44,101</b>
<b>A5 Transfers to / (from) funds</b>	<b>(366)</b>	<b>366</b>			<b>-</b>	
<b>Surplus / (deficit) for year</b>	<b>6,230</b>	<b>(48,852)</b>	<b>-</b>	<b>-</b>	<b>(42,622)</b>	<b>44,101</b>

## 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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	14,525	49,173			63,698	19,597
	Surplus / (deficit) shown on receipts and payments account	6,230	(48,852)			(42,622)	44,101
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>20,755</b>	<b>321</b>	<b>-</b>	<b>-</b>	<b>21,076</b>	<b>63,698</b>
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

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

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
<b>B3 Other assets</b>	2015 Ford 17 Seat Minibus	Restricted Funds	-	12,000	15,000
	HP 840 Laptop	Unrestricted Funds	284	200	220
	Q5 Phone	Unrestricted Funds	80	50	60
	Pop Up Roller Banner & Teardrop Flag	Unrestricted Funds	407	300	325
	Citroen E-Berlingo Electric Car	Restricted Funds	48,794	36,000	
	Myenergi GB - 7kW Zappi EV Charger	Restricted Funds	791	550	
		<b>Total</b>	<b>50,356</b>	<b>49,100</b>	<b>15,605</b>

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

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

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

Signature

Print Name

Date of  
approval

22 July 2025

22 July 2025

## Section C Notes to the Accounts

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

In January 2025, the Charity received a grant of £1,530 from the Moray Local Action Fund to fund the provision of transport to two local BALL Groups, two Social Hubs, and a weekly shopping trip between January 2025 and March 2025. In addition, this grant funded five Mental Health and Wellbeing trips.

Following on from this grant, the Moray Communities Mental Health and Wellbeing Fund Year 4 awarded the Charity a grant of £9,975 in February 2025 to cover the same ongoing operations between March 2025 and July 2026.

As in the previous financial year, the minibus suffered several major mechanical issues, which is expected given the age of the minibus at over 10 years old. For the year ended 30 April 2024, the total spend associated with 10-weekly checks, repairs, servicing, and MOT was £4,609. For the year ended 30 April 2025, this has reduced marginally to £3,961, despite the Charity taking ownership of a second vehicle with our new wheelchair-accessible electric vehicle.

These mechanical issues resulted in gross receipts from other charitable activities (what we charge local community groups for the use of the minibus) reducing significantly as the Charity restricted the operation of the minibus to within the Moray area, whereas in the year ended 30 April 2024, it was able to be used to cover trips of greater distance. The charge levied to local communities is designed to cover fuel costs in such usage, and charge tariffs are designed to generate a profit of approximately 20% to offset the operating costs of the minibus. 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 in terms of major spending on keeping the minibus on the road. The intention is to maintain these tariffs at the same rate for the year ending 30 April 2026.

**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 4)	1	9,975
BALL groups, social hubs and shopping trips	MLAF	1	1,530
Total			11,505

**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
--	---

## Authority under which paid

**C3b Trustee remuneration - details**

	£

**C4a Trustee expenses**

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

**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**

**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 donation from Co-op Food Group	4,669				4,669	2,777
					-	-
					-	-
					-	-
<b>Total</b>	<b>4,669</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,669</b>	<b>2,777</b>

- - - - -

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Just Transition Participatory Budget Fund	-				-	50,000
Moray Local Action Fund	1,530				1,530	4,715
tsiMoray	-				-	1,400
Moray Communities Mental Health & Wellbeing	9,975				9,975	-
<b>Total</b>	<b>11,505</b>				<b>11,505</b>	<b>56,115</b>

- - - - -

**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 £
Income from hiring minibus to Community Groups	860				860	2,276
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
<b>Total</b>	<b>860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>860</b>	<b>2,276</b>

- - - - -

**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	10,548	49,218			59,766	17,515
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
<b>Total</b>	<b>10,548</b>	<b>49,218</b>	<b>-</b>	<b>-</b>	<b>59,766</b>	<b>17,515</b>

- - - - -



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

	Operation of Community Transport	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	4,669				4,669	2,777
Legacies					-	-
Grants	11,505				11,505	-
Receipts from fundraising activities	110				110	482
Gross trading receipts					-	-
buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	860				860	2,276
<b>Sub total</b>	<b>17,144</b>	-	-	-	<b>17,144</b>	<b>5,535</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>17,144</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,144</b>	<b>5,535</b>
<b>Payments</b>						
Expenses for fundraising activities					-	34
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	10,548				10,548	10,363
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
<b>Sub total</b>	<b>10,548</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,548</b>	<b>10,397</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>10,548</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,548</b>	<b>10,397</b>
<b>Net receipts / (payments)</b>	<b>6,596</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,596</b>	<b>(4,862)</b>
<b>Transfers to / (from) funds</b>	<b>(366)</b>				<b>(366)</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>6,230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,230</b>	<b>(4,862)</b>

**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 2025 this relates to the operation of the Community Minibus and the operation of the wheelchair accessible electric vehicle acquired in May 2024.

The transfers from unrestricted funds during the year ended 30 April 2025 were to cover off funding shortfalls where restricted funds had been exhausted related to the acquisition of the electric vehicle and the first year of insurance for said 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
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	56,115
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					-	
<b>Sub total</b>	-	-	-	-	-	56,115
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	56,115
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	49,218				49,218	6,942
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
<b>Sub total</b>	49,218	-	-	-	49,218	6,942
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	49,218	-	-	-	49,218	6,942
<b>Net receipts / (payments)</b>	(49,218)	-	-	-	(49,218)	49,173
<b>Transfers to / (from) funds</b>	366				366	
<b>Surplus / (deficit) for year</b>	(48,852)	-	-	-	(48,852)	49,173

**Nature and purpose of funds**

Payments relating directly to charitable activities for the year ended 30 April 2024 have been restated from £7,152 to £6,942 due to incorrect allocation of costs between restricted and unrestricted funds. There was no impact on total net receipts/(payments) or surplus for the year ended 30 April 2024.

For the year ended 30 April 2025, the total payments related to charitable activities of £49,218 included a payment of £43,794 for the acquisition of a new electric vehicle, £791 for the purchase of a new electric vehicle charger and £522 for all season tyres. All of these expenses were in accordance with requirements associated with the Just Transition Participatory Budget Fund of £50,000 provided to the Charity in the year ended 30 April 2024 and have been allocated as such.

There was also £1,659 of costs related to insurance of the electric vehicle in its first year of operation which had been spent in accordance with the £1,400 grant provided by tsiMoray in the year ended 30 April 2024.

The transfers to restricted funds of £366 from unrestricted funds in the year ended 30 April 2025 were to cover funding shortfalls following the acquisition of the electric vehicle and the associated costs of insuring it for the first year.

APPENDIX 3



	<b>Independent examiner's report on the accounts</b> v2						
<b>Report to the trustees/members of</b>	Charity name Beeline Community Transport						
	Registered charity number <b>SC 046512</b>						
	Period start date				Period end date		
	Day 01	Month 05	Year 2024	<b>to</b>	Day 30	Month 04	Year 2025
<b>On the accounts of the charity for the period</b>							(remember to include the page numbers of additional sheets)
<b>Set out on pages</b>	1 to 6						
<b>Respective responsibilities of trustees and examiner</b>	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 (as amended). 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.						
<b>Basis of independent examiner's statement</b>	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.						
<b>Independent examiner's statement</b>	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: <ul style="list-style-type: none"><li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li><li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li></ul>						
	have not been met, or						
<b>Signed:</b>	2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
<b>Name:</b>							
<b>Relevant professional qualification(s) or body (if any):</b>							
<b>Address:</b>							

**APPENDIX 3**

**Disclosure section**

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose