



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	08	2024	To	31	07	2025

Reference and administration details

Charity name	SPOKES FOR FOLKS
Other names charity is known by	
Registered charity number	SC050236
Charity's principal address	VERONA
	RESAURIE
	INVERNESS
	Postcode IV2 7NH

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	01.08.24 to 30.10.24	
2		CHAIR	30.10.24 to 31.07.25	
3		SECRETARY		
4		TREASURER		
5		PVG DISCLOSURE / REFERENCE CHECK	01.08.24 to 30.10.24	
6		FUND RAISING AND SOCAIL MEDIA		
7		PVG AND SAFEGUARDING	30.10.24 to 31.07.25	
8		RISK MANANGEMENT/ TRAINING OFFICER		
9		TRAINING OFFICER	30.10.24 TO 31.07.25	
10				

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
	01.08.24 to 30.10.24

Structure, governance and management

Type of governing document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) and has a two-tier structure and as such the trustees are members of the charity.

Trustee recruitment and appointment

The management committee are the charity's trustees. Membership of the management committee is open to all volunteers of Spokes for Folks.

Objectives and activities

APPENDIX 1

Charitable purposes

To provide recreational facilities in the form of trike rides to improve the conditions of life for people not able to pursue outdoor enjoyment on their own. This may be due to ill health, age, disability or any other disadvantage. This is done by providing sociable cycle rides for those in our community who might benefit, promoting the use of outdoor space for fresh air.

Summary of the main activities in relation to these objects

Spokes for Folks currently owns 10 trikes, 2 of which are wheelchair trikes. The trikes are used to take residents from care and residential homes, day centres and schools for outings using the trikes to transport them for enjoyment and pleasure in the fresh air. The trikes are also taken to projects and gatherings to show the benefits the trike rides can bring to people. The trikes are cycled by trained 'pilots', all of whom are volunteers.

Achievements and performance

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

We currently have 55 active volunteers (pilots), of whom 35-45 are regular and the remainder fill in where required. Our pilots collect their passengers from various care homes or care organisations in Inverness. On a weekly basis we have 65 to 70 passengers from over 20 care groups who enjoy the trips out.

Our passengers are generally collected from care homes, however we also have groups of special needs adults, as well as young adults with physical/learning difficulties from the local Drummond School. Our routes normally include quiet roads or proper cycle paths taking in duck ponds, parks, and the University Campus which offers a truly beautiful and very safe route for our trikes to use. This past year we have added in visits local children's nurseries where the passengers are entertained with the voices of singing children.

During the year, all our routes have been formalised and risk assessed so all rides can be carried out in safety.

Each ride lasts approximately 2 hours from start to finish with the actual client ride around an hour. We have added additional training in the use of the wheelchair accessible trikes which allow users to access the trikes directly without the need for a hoist. We also have refresher training for pilots as required.

Our regular annual income is amounts of between £300 and £1,000 annual sponsorship from local businesses which helps cover the maintenance and running costs for each of our trikes. During the year we also secured £12,000 from the local Highland Cross charity event and £5,750 from an Aberdeen oil Company which enabled the purchase of 2 new trikes. In addition, we receive many regular smaller donations.

Financial review

Brief statement of the charity's policy on reserves

The charity's policy is to retain funds in the account which will cover the annual insurance of all trikes, on-going maintenance of all trikes and to leave sufficient funds for any unexpected expenditure.
Any substantial potential future reserves will be used to upgrade, and/or replace trikes.

Details of any deficit

N/A

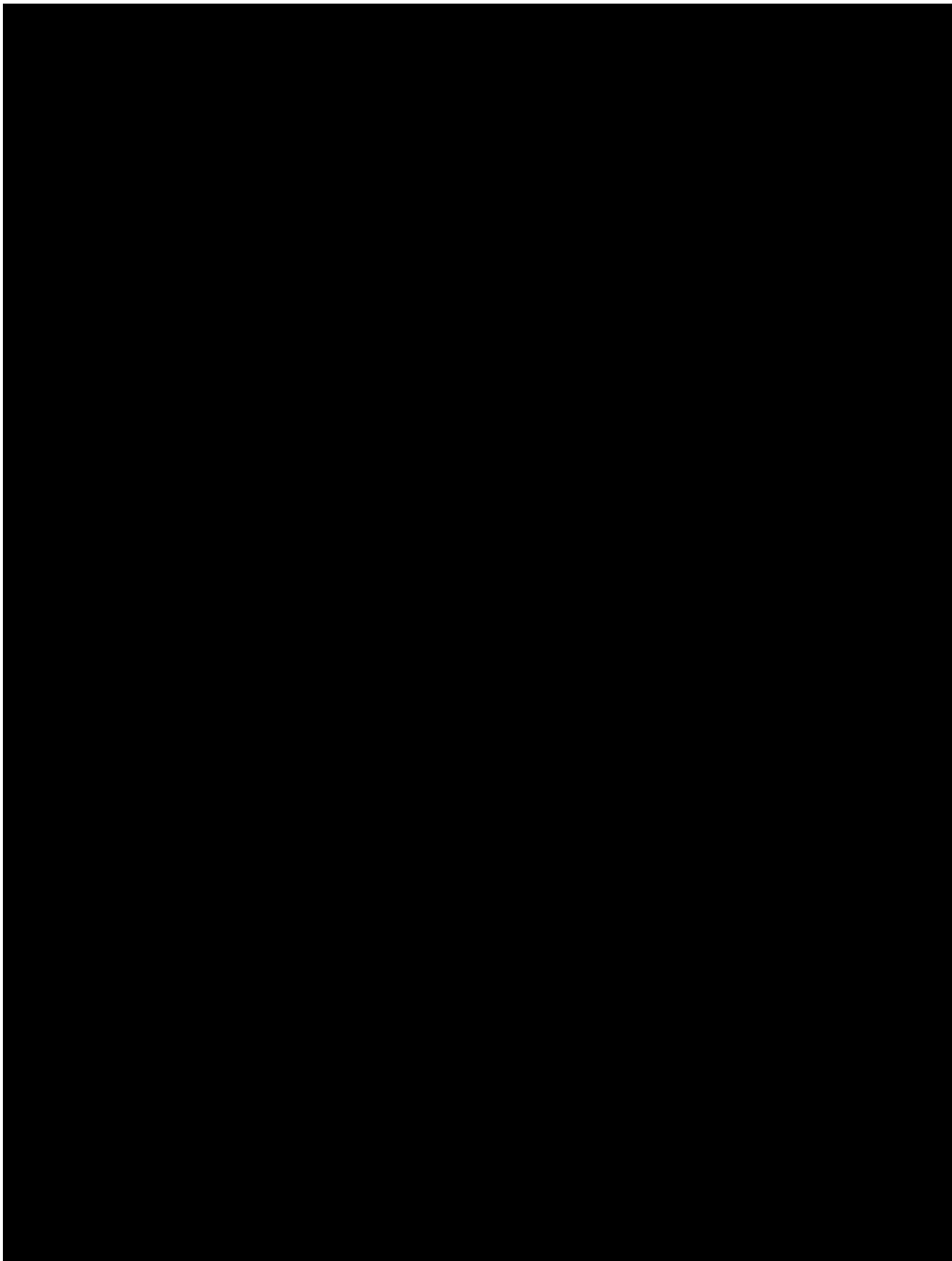
Donated facilities and services (if any)

All the 'pilots' are volunteers who freely donate their time. The trikes are stored in a garage at Cairn Medical Practice in Inverness. Spokes for Folks do not pay for this as the space has been donated by Cairn Medical and the GP partners.

Other optional information

APPENDIX 1

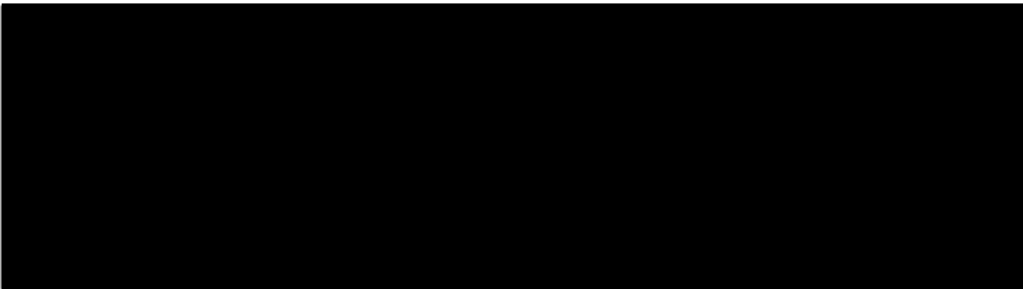
A selection of pictures from the many trike rides taken during the year.



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	SECRETARY	TREASURER
Date	11/9/2025	11.09.2025

SC 050236



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	August	2024		31st	July	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 £
A1 Receipts						
Donations	28,486				28,486	9,122
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings. Bank Interest	315				315	268
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	28,801	-	-	-	28,801	9,390
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	28,801	-	-	-	28,801	9,390
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	28,555				28,555	
Investment management costs					-	-
Payments relating directly to charitable activities	4,709				4,709	3,740
Grants and donations					-	-
Governance costs:						
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	33,264	-	-	-	33,264	3,740
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	33,264	-	-	-	33,264	3,740
Net receipts / (payments)	(4,463)	-	-	-	(4,463)	5,650
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(4,463)	-	-	-	(4,463)	5,650

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	17,850				17,850	12,199
	Surplus / (deficit) shown on receipts and payments account	(4,463)				(4,463)	5,650
						-	
						-	
	Cash and bank balances at end of year	13,387	-	-	-	13,387	17,849
	(Agree balances with receipts and payments account(s))	1	-	-	-	1	-

	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	10 Trikes	Unrestricted	100,637	61,610	40,802
			5,000	5,000	5,000
	Trike accessories and cold weather wear				
		Total	105,637	66,610	45,802

	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

Section C Notes to the Accounts

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

The provision of recreational facilities, or the organisation of recreational activities, with the aim of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. We have had a full year of trike ride activity. We accommodate 35 care groups in Inverness and every week 65 to 70 passengers enjoy a trike ride with Spokes for Folks. The charity currently owns ten trikes. Funds raised are used for ongoing expenses. The main items being, insurance, trike maintenance, and the software, which monitors all activities. Larger donations are used to buy new trikes to ensure the fleet remains functional.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

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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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
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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

Expenditure was greater than last year, primarily due to the purchase of 3 new trikes. General running costs increased slightly due to higher insurance/subscriptions and trike accessories for the new trikes. It should be noted as at 31.07.25 the charity had not yet been invoiced for £4,800 import tax and fees for 2 new trikes. The cash and bank balance include this amount which will be paid when the import tax invoice is received in the 25/26 year. The total asset value for the 10 trikes includes the as yet unpaid £4,800 import tax so as to fully reflect their value.

Analysis of receipts and payments

	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 £
General Donated Monies	10,748				10,748	1,832
Trike Sponsors for Year	5,600				5,600	4,350
Highland Cross Donation	12,000				12,000	1,820
Donations via Go Fund Me	138				138	1,120
					-	
					-	
Total	28,486	-	-	-	28,486	9,122
	reference	-	-	-	reference	-

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
Total	-	-	-	-

[illegible]

	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 £
Bird Seed	50				50	52
Blankets/Trike Wear	361				361	291
Trike Repairs and Accessories	1,663				1,663	682
Misc	30				30	135
First Aid	-				-	
Insurance / Subscriptions	2,339				2,339	2,023
Garage / Storage Area Maintenance					-	
Bank Charges	177				177	75
New Laptop/Mobile Phone					-	482
Mobile Phone Monthly Charge	90				90	
					-	
Total	4,709	-	-	-	4,709	3,740

APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Relevant professional qualification(s) or body (if any):

Address:

Independent examiner's report on the accounts

v2

Charity name

SPOKES FOR FOLKS

SC 050236

Period start date

Day

Month

Year

1st

August

2024

to

Period end date

Day

Month

Year

31st

July

2025

Appendix 2

(remember to include the page numbers of additional sheets)

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.

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.

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address:

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

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