

Charity Registration Number SC 050675

## **KINROSS-SHIRE MOVE GREENER ORGANISATION (SCIO)**

### **Annual Report and Financial Statements**

For the year ended 31 January 2023

**Prepared by**  
Alan Thomson (Treasurer)  
Easter Dunochil  
3 High Street  
Kinross  
KY13 8AW

# **KINROSS-SHIRE MOVE GREENER ORGANISATION**

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# **KINROSS-SHIRE MOVE GREENER ORGANISATION**

## **Reference and Administrative Details**

**Trustees**



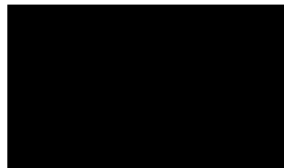
**Principal Office**

Easter Dunochil  
3 High Street  
Kinross  
KY13 8AW

**Charity Registration Number**

SC 050675

**Independent Examiner**



# **KINROSS-SHIRE MOVE GREENER ORGANISATION**

## **Trustees' Report**

The Trustees present the annual report together with the financial statements of the charity for the year ended 31<sup>st</sup> January 2022.

The Organisation's purpose is the advancement of environmental protection or improvement.

The Organisation's charitable objects are to advance environmental protection or improvement, and in furtherance of this purpose, we will promote and/or facilitate:

- 1 Activities and initiatives aimed at reducing the environmental impact of car use in Kinross-shire,
2. The use of shared vehicular transport and alternative modes of travel including walking and cycling,
- 3 Benefits to health, wellbeing and local economic activity through delivery of the first two objects.

# KINROSS-SHIRE MOVE GREENER ORGANISATION

## Trustees' Report

The Car Share Scheme launched in April 2021 has passed the trial stage and is now well established. The scheme has improved its usage performance during this financial year to the extent that we are now in active discussion with our Partners – Enterprise, who run the scheme, and Perth & Kinross Council, who help with infrastructure – to introduce a second fully-electric car. This year's accounts show the final payment of £1,080 from our Charity to Enterprise to subsidise the trial.

KMGO and Enterprise shared the operational costs 50/50 in the first year (to prove the concept), with an agreement that, if the scheme proved viable, Enterprise would continue to supply a vehicle beyond year 1. Enterprise has already committed to doing so (at no expense to KMGO), and to expanding the size and mix of the fleet and to converting to 'all electric' in the future. KMGO will maintain responsibility for the relationship with the Council (for parking and charging infrastructure), and for marketing, but will not be responsible for any operational costs (nor will it derive any income from the scheme). The aim is to have an all-electric mixed [shared] fleet of cars, vans and minibuses operating across Kinross-shire for use by businesses, public bodies, organisations, clubs and private individuals in the coming years.

Alongside the Car Share Scheme, KMGO has been working on a 12-month electric bike pilot scheme. For this, KMGO has applied for and received a grant of £2,000 from the Kinross Community Council Newsletter fund and a grant of £12,356 from the Energy Saving Trust. This attempt to run our own scheme has been hampered by the difficulty of securing suitable premises and the COVID-related reluctance of local volunteers to get involved during the pandemic. We have now decided that a locally-run bike share is not practical to be run by the three existing volunteers. Instead, we have started discussions with a commercial partner called Bewegen and we have also had preliminary discussions with our 4 local Perth & Kinross councilors. We are hopeful this will lead to a similar operation which exists with our car share scheme, involving the running of the scheme by a professional partner, with the financial backing and support of both our charity and the Council.

KMGO has also started investigating, documenting and photographing a series of walks in and around Kinross with the aim of publishing details of these (online and in print) in the following year.

## KINROSS-SHIRE MOVE GREENER ORGANISATION

### Statement of Trustees' Responsibilities

The structure of the organisation consists of:-

- The MEMBERS - who have the right to attend members' meetings (including any annual general meeting) and have important powers under the constitution; in particular, the members appoint people to serve on the board and take decisions on changes to the constitution itself.
- The BOARD - who hold regular meetings, and generally control the activities of the organisation; for example, the board is responsible for monitoring and controlling the financial position of the organisation. The people serving on the board are referred to in this constitution as CHARITY TRUSTEES.
- The Trustees, who meet regularly and are responsible for;
  1. Ensuring that the constitution of the Charity is adhered to,
  2. Ensuring that the planned activities advance the Organisation's charitable purposes,
  3. Making sure that the Charity carries out its planned activities
  4. Winding up the Charity if required.

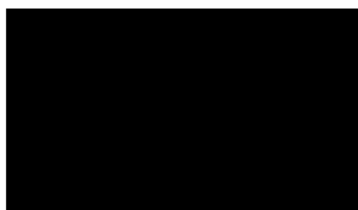
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with IK Accounting Standards and applicable law and regulations. The law applicable to Charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

In preparing these financial statements, the Trustees are required to; (1) select suitable accounting policies and then apply them consistently, (2) observe the methods and principles in the Charities SORP, (3) make judgement and estimates that are reasonable and prudent, (4) state whether applicable accounting standards have been followed, and (5) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the constitution.

The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees of the Charity on 1/3/23 and signed on its behalf by;



Trustee

## KINROSS-SHIRE MOVE GREENER ORGANISATION

### Independent Examiner's Report

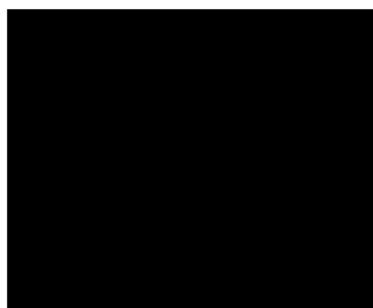
I report on the accounts of the Charity for the year ended 31<sup>st</sup> January 2023.

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. The Charity Trustees consider that the full 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 Charities Accounts (Scotland) Regulations 2006. An examination included 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 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 accounts.

In connection with my examination, no matter has come to my attention;

- which gives me cause to believe that in any material respect the requirements (1) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and (2) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations, have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date.....1 MARCH 2023

# **KINROSS-SHIRE MOVE GREENER ORGANISATION**

## **Statement of Financial Activities for year ended 31<sup>st</sup> January 2023**

**(Please note that this is the first year of operation for KMGO therefore there are no previous year figures or year-on-year comparisons.)**

### **Income from:**

Car Share Grants	£Nil	
Bike Share Grants	£Nil	
<b>Total Income</b>		<b>£Nil</b>

### **Expenditure on:**

Car Share	(£1,080)	
Bike Share	(£ 24)	
Marketing Costs	(£ Nil)	
<b>Total Expenditure</b>		<b>(£1,104)</b>

<b>Net movement in funds</b>	<b>£1,104</b>
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### **Reconciliation of funds**

Total funds brought forward	£4,018
Total funds carried forward	£2,914

All of the Charity's activities derive from continuing operations during the above period.

The grant of £12,356 from ETS is not included in these accounts as it is only claimable once we have spent the grant on the appropriate equipment, which has not yet occurred.

## **KINROSS-SHIRE MOVE GREENER ORGANISATION**

### **Balance Sheet as at 31<sup>st</sup> January 2022**

**(Please note that this is the first year of operation for KMGO therefore there are no previous year figures or year-on-year comparisons.)**

<b>Fixed Assets</b>	<b>£ Nil</b>
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#### **Current Assets**

Cash at bank and in hand	£2,914
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<b>Net Assets</b>	<b>£2,914</b>
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#### **Funds of the Charity**

Unrestricted funds	£2,914
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The financial statements on pages 6 and 7 were approved by the Trustees, and authorised for issue on .....(date) and signed on their behalf by:



## **KINROSS-SHIRE MOVE GREENER ORGANISATION**

### **Notes to the financial statements**

- The charity is considered to pass the test set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.
- Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life on a 20% straight line basis.
- Certain Grant income is restricted in its application and the income is recorded separately and used only for the purpose intended.
- No Trustees have received any remuneration from the Charity during the year. No staff were employed during the year.