

Charity registration number: SC053535

# Kinross-shire Volunteer Drivers SCIO

Annual Report and Financial Statements

for the period from 25 July 2024 to 31 March 2025

**Ross McConnell  
3 High Street  
Kinross  
KY13 8AW**

# **Kinross-shire Volunteer Drivers SCIO**

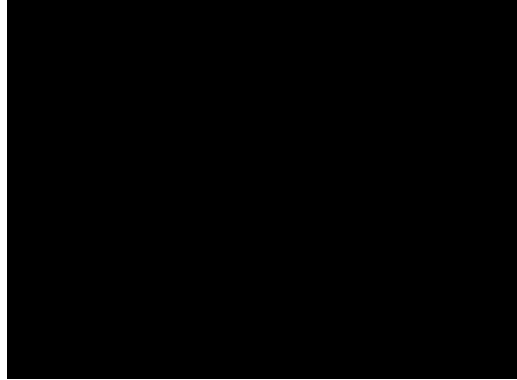
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## **Kinross-shire Volunteer Drivers SCIO**

### **Reference and Administrative Details**

**Trustees**



**Secretary**



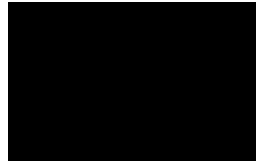
**Principal Office**

The Grey House  
70 The Muirs  
Kinross  
KY13 8AU

**Charity Registration Number**

SC053535

**Independent Examiner**



# **Kinross-shire Volunteer Drivers SCIO**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the period ended 31 March 2025.

### **Objectives and activities**

#### ***Public benefit***

Our purposes, as recorded in our constitution are the relief of those in need by reason of age, ill health, disability, financial hardship, or other disadvantage by providing a volunteer driver service for the residents of the Kinross-shire and Glenfarg area.

### **Achievements and performance**

2024/25 proved to be a challenging year as we transformed the Charity into a Scottish Charitable Incorporated Organisation(SCIO) and grateful thanks go to Cliff Culley for his dedication and support which gave the committee the information required to make the right decisions and the transition was completed successfully.

Becoming a SCIO involved us having to change our name and we are now formally Kinross-shire Volunteer Drivers (KVD). Bank account changes, a new logo, a revamp of our leaflet and signage have all been completed and we hope KVD will continue to deliver the vital service which KVGROS maintained for over 40 years.

Demand for the service remains high and we have seen new clients using the service month on month. Attracting new volunteer drivers remains a challenge and with the NHS under stress it is often difficult to meet all client expectations. This part of our service is managed by our administrators Iona Philp and Ellis Meiklejohn, and they continue to do an amazing job and keep the charity running smoothly.

Grateful thanks must also go to Pauline Watson who, as Secretary, does a mountain of work behind the scenes.

Volunteer drivers giving up their time is the foundation of our success and the reason why we continue to receive awards and accolades. The feedback we constantly get is that users of the service are extremely grateful to our drivers, not just for their time, but also for their courtesy and kindness. Most of the runs are straightforward, but some can be tricky, even eventful! However, the drivers take it all in their stride and continue to accept requests from Iona and Ellis. The committee would therefore like to express their utmost gratitude to all our volunteer drivers for everything they do for KVD.

Thank you to everyone on the committee for all their work and for maintaining our presence in the community during these challenging times.

### **Financial review**

Since KVD was incorporated as a SCIO on 25 July 2024, the assets and liabilities of KVGROS have been steadily transferred across to KVD. Only one fixed deposit and two bank accounts, which both have minimal amounts in them, remain to be transferred and this will take place in late July 2025.

The KVD current account opened with a small balance in September 2024, but not until our insurance was in place in December 2024 did income and expenditure begin to be paid through the KVD bank account. The results for the period since are enclosed within this report and the Trustees consider that with these funds and the continued support of funders they are able to provide the services required by clients in the forthcoming years.

We will continue to operate both KVGROS and KVD bank accounts until July 2025, when final accounts can be prepared for KVGROS. At this point the Trustees will apply for consent to remove KVGROS from the Charities Register.

# Kinross-shire Volunteer Drivers SCIO

## Trustees' Report

### Structure, governance and management

#### *Nature of governing document*

KVD is charitable incorporated body, and the purposes and administration arrangements are set out in our constitution. We started the process of becoming a SCIO during 2024 and we are confident it will make the Charity more robust as we move forward.

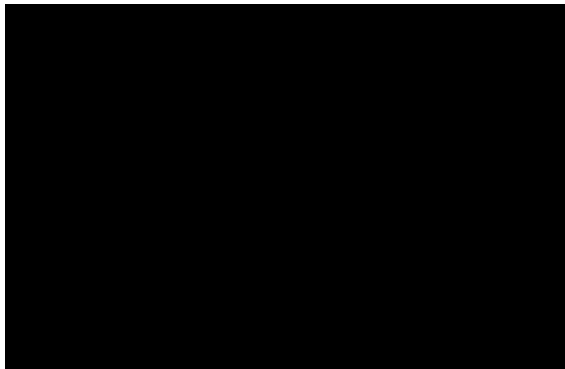
#### *Recruitment and appointment of trustees*

No trustees received any remuneration during the year. Incidental expenses incurred by the trustees in carrying out their duties are reimbursed.

#### *Induction and training of trustees*

All of the trustees are appointed or reappointed by the members at the annual general meeting, which is held in June each year.

The annual report was approved by the trustees of the charity on 13/06/25 and signed on its behalf by:



## **Kinross-shire Volunteer Drivers SCIO**

### **Statement of Trustees' Responsibilities**

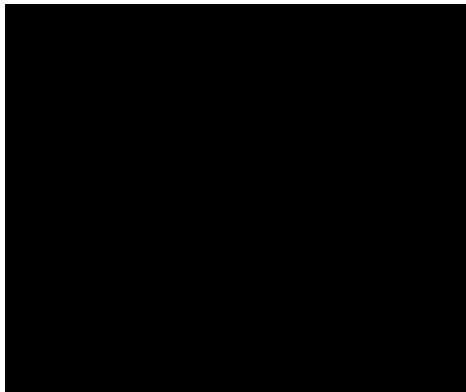
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial period 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 13/06/25 and signed on its behalf by:



## **Kinross-shire Volunteer Drivers SCIO**

### **Independent Examiner's Report to the trustees of Kinross-shire Volunteer Drivers SCIO**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 6 to 14.

#### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### **Independent examiner's statement**


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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.



Date:.....13/06/25.....

## Kinross-shire Volunteer Drivers SCIO

### Statement of Financial Activities for the Period from 25 July 2024 to 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 31 March 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies		3,665	-	3,665
Investment income	3	63	-	63
Total Income		<u>3,728</u>	<u>-</u>	<u>3,728</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(10,979)</u>	<u>(827)</u>	<u>(11,806)</u>
Total Expenditure		<u>(10,979)</u>	<u>(827)</u>	<u>(11,806)</u>
Net expenditure		(7,251)	(827)	(8,078)
Gross transfers between funds		<u>85,068</u>	<u>3,436</u>	<u>88,504</u>
Net movement in funds		<u>77,817</u>	<u>2,609</u>	<u>80,426</u>
<b>Reconciliation of funds</b>				
Total funds carried forward	12	<u>77,817</u>	<u>2,609</u>	<u>80,426</u>

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

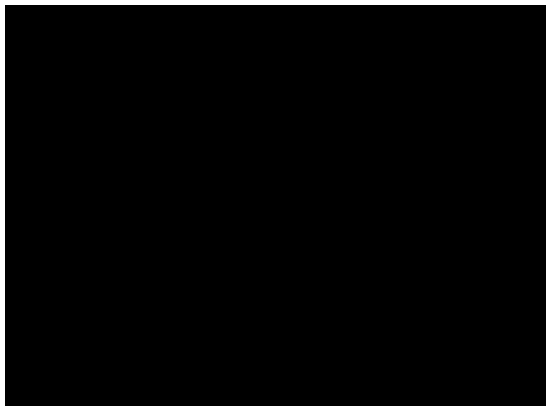


## Kinross-shire Volunteer Drivers SCIO

(Registration number: SC053535)  
Balance Sheet as at 31 March 2025

	Note	31 March 2025 £
<b>Fixed assets</b>		
Tangible assets	9	1,439
<b>Current assets</b>		
Debtors	10	794
Cash at bank and in hand		<u>79,645</u>
		80,439
<b>Creditors: Amounts falling due within one year</b>	11	<u>(1,452)</u>
<b>Net current assets</b>		<u>78,987</u>
<b>Net assets</b>		<u><u>80,426</u></u>
<b>Funds of the charity:</b>		
<b>Restricted funds</b>		2,609
<b>Unrestricted income funds</b>		
Unrestricted funds		<u>77,817</u>
<b>Total funds</b>	12	<u><u>80,426</u></u>

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on ....1.3./0.6./2.5and signed on their behalf by:



## **Kinross-shire Volunteer Drivers SCIO**

### **Notes to the Financial Statements for the Period from 25 July 2024 to 31 March 2025**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Kinross-shire Volunteer Drivers SCIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### ***Investment income***

Bank interest is recognised once it has been received in the bank.

## **Kinross-shire Volunteer Drivers SCIO**

### **Notes to the Financial Statements for the Period from 25 July 2024 to 31 March 2025**

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests 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.

#### **Tangible fixed assets**

Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

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 as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	20% straight line

#### **Trade debtors**

are amounts due from customers for services performed in the ordinary course of business.

are recognised at the transaction price.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Kinross-shire Volunteer Drivers SCIO

### Notes to the Financial Statements for the Period from 25 July 2024 to 31 March 2025

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### 2 Income from donations and legacies

	Unrestricted funds	Total 31 March 2025
	General £	£
Donations and legacies;		
Donations under £250	1,126	1,126
Grants, including capital grants;		
Government grants	2,539	2,539
	<u>3,665</u>	<u>3,665</u>

#### 3 Investment income

	Unrestricted funds	Total 31 March 2025
	General £	£
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>63</u>	<u>63</u>

## Kinross-shire Volunteer Drivers SCIO

### Notes to the Financial Statements for the Period from 25 July 2024 to 31 March 2025

#### 4 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds		Total 31 March 2025
	General £	Restricted funds £	£
Staff costs			
Wages and salaries	6,930	-	6,930
Accountancy fees			
Accountancy fees	80	-	80
Depreciation, amortisation and other similar costs	360	-	360
Other governance costs	3,609	827	4,436
	<u>10,979</u>	<u>827</u>	<u>11,806</u>

#### 5 Net incoming/outgoing resources

Net incoming/outgoing resources for the period include:

	31 March 2025 £
Depreciation of fixed assets	<u>360</u>

#### 6 Trustees remuneration and expenses

During the period the charity made the following transactions with trustees:

██████████  
£99 of expenses were reimbursed to ██████████ during the period.

██████████  
£87 of expenses were reimbursed to ██████████ during the period.

██████████  
£45 of expenses were reimbursed to ██████████ during the period.

██████████  
£94 of expenses were reimbursed to ██████████ during the period.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

## **Kinross-shire Volunteer Drivers SCIO**

### **Notes to the Financial Statements for the Period from 25 July 2024 to 31 March 2025**

#### **7 Staff costs**

The aggregate payroll costs were as follows:

**2025**  
**£**

#### **Staff costs during the period were:**

Wages and salaries

6,930

The monthly average number of persons (including senior management team) employed by the charity during the period expressed as full time equivalents was as follows:

**31 March**  
**2025**  
**No**

Number of administrative staff

2

No employee received emoluments of more than £60,000 during the period

## Kinross-shire Volunteer Drivers SCIO

### Notes to the Financial Statements for the Period from 25 July 2024 to 31 March 2025

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 9 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
Additions	1,799	1,799
At 31 March 2025	1,799	1,799
<b>Depreciation</b>		
Charge for the year	360	360
At 31 March 2025	360	360
<b>Net book value</b>		
At 31 March 2025	1,439	1,439

#### 10 Debtors

	<b>31 March 2025 £</b>
Other debtors	794

#### 11 Creditors: amounts falling due within one year

	<b>31 March 2025 £</b>
Other creditors	1,452

## Kinross-shire Volunteer Drivers SCIO

### Notes to the Financial Statements for the Period from 25 July 2024 to 31 March 2025

#### 12 Funds

	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
General	(3,728)	10,979	(85,068)	(77,817)
<b>Restricted funds</b>	<u>-</u>	<u>827</u>	<u>(3,436)</u>	<u>(2,609)</u>
<b>Total funds</b>	<u><u>(3,728)</u></u>	<u><u>11,806</u></u>	<u><u>(88,504)</u></u>	<u><u>(80,426)</u></u>

#### 13 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General £		£	£
Tangible fixed assets	1,439		-	1,439
Current assets	80,439		-	80,439
Current liabilities	<u>(1,226)</u>		<u>(226)</u>	<u>(1,452)</u>
Total net assets	<u><u>80,652</u></u>		<u><u>(226)</u></u>	<u><u>80,426</u></u>

#### 14 Analysis of net funds

	At 25 July 2024 £	Cash flow £	At 31 March 2025 £
Cash at bank and in hand	-	79,645	79,645
Net debt	<u>-</u>	<u>79,645</u>	<u>79,645</u>





