Charity registration number: SC053535

Kinross-shire Volunteer Drivers SCIO

Annual Report and Financial Statements

for the Year Ended 31 March 2026

Suzanne Kerr FCCA
TC Group
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	Mr D Aird
	Mrs C Anderson
	Mrs J Andrew
	Mr C Culley
	Mr T Graham
	Mr B Rapley
	Mrs S Stewart
	Mr C Willsher
	Mrs S Fowler (co-opted 16 February 2026)
	Mr A McCracken (co-opted 16 February 2026)
Secretary	Mrs P Watson
Principal Office	5 Broom Court Kinross KY13 8AH
Charity Registration Number	SC053535
Independent Examiner	Suzanne Kerr FCCA TC Group 3 High Street Kinross KY13 8AW

Kinross-shire Volunteer Drivers SCIO

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2026.

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

2025/26 was our first full year operating as Kinross-shire Volunteer Drivers following our transfer to become a SCIO and once again we are indebted to all the trustees for ensuring the organisation is run and managed efficiently.

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 although we have seen a number of volunteers having to stand down we have been fortunate and been able to attract a number of new drivers keen to deliver our vital service. The NHS remains under stress and it is often difficult to meet all client expectations. This part of our service is managed by our administrators Iona Philp and until recently Ellis Meiklejohn, who unfortunately has had to step from her position as Assistant and we thank her for her dedication in the job over the past 3 years. Her position has now been filled and we welcome Katrin Munro to the fold.

Grateful thanks must also go to Pauline Watson who as Secretary, does a mountain of work behind the scenes and to Jean Andrew who as Treasurer keeps KVD on a very solid financial footing.

Our Volunteer Drivers are the lifeblood of our organisation and their dedication to delivering our vital service does not go unnoticed and is the reason why we continue to receive awards and accolades both locally and nationally. 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. The drivers take it all in their stride and continue to accept requests, no matter how difficult. 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.

Kinross-shire Volunteer Drivers SCIO

Trustees' Report

Financial review

These accounts show a full year's transactions as Kinross-shire Volunteer Drivers (KVD). These incorporate the final balances of Kinross-shire Volunteer Group and Rural Outreach Scheme (KVGROS) being transferred over to KVD, namely the proceeds of the remaining fixed deposit and two bank accounts, which amounted to £19,700.

After moving the monies over to KVD and closing the KVGROS bank accounts, we applied for consent to remove KVGROS from the Charities Register; this consent was obtained.

Income

KVD has had a very good year in terms of fundraising, donations, investment income and grant funding, with total income of £54,527, the total income for the period to 31 March 2025 being £3,728.

Included within donations and legacies is £19,700 received from Kinross-Shire Volunteer Group and Rural Outreach Scheme, representing the final transfer of assets following the transfer of activities and operations to Kinross-shire Volunteer Drivers SCIO. This amount comprised the remaining bank balances held by the predecessor charity pending closure of its affairs

Expenditure

Our expenditure increased from £11,806 in the period to 31 March 2025 to £33,893 this year.

Our biggest expenditure is salaries, this rose to £22,668 as we increased salaries, but also increased the hours the assistant administrator worked in the week.

We have continued our commitment to pay the Foundation of Living wage rate which is slightly higher than National Living wage as set by the government.

Please note that the 2025 figures did not comprise a full year, so the rise was as anticipated.

Reserves

The total reserves held at 31 March 2026 were £101,060 (2025 - £80,426) of which £3,173 (£2,609) were restricted reserves.

Comparative figures include funds received from KVGROS which were presented as transfers in the prior year accounts. On review, such receipts would ordinarily be presented within donations and legacies. This presentation difference has no impact on net movement in funds or total funds carried forward

Policy on reserves

The SCIO aims to ensure that they have enough reserves to cover operating costs for at least eight months. This is considered to be at a level of £25,000; this policy has therefore been met for 2026.

Structure, governance and management

Nature of governing document

KVD achieved charitable status on 25 July 2024 as a Scottish Charitable Incorporated Organisation (SCIO).

Kinross-shire Volunteer Drivers SCIO

Trustees' Report

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

The Trustees have considered a policy on Trustee induction and training prior to new Trustees being approached. This includes awareness of a Trustee's responsibilities, the governing document, administrative procedures and the history and philosophical approach of the Trust. A new Trustee receives copies of the previous year's financial statements, minutes of Trustees' meetings and a copy of the OSCR leaflet "Guidance for Charity Trustees - acting with care and diligence", if appropriate. Training is offered to current Trustees as and when required.

Major risks and management of those risks

KVD has considered the risks to the SCIO as financial risks as well as operational risks. Good financial controls are in operation to ensure the SCIO is financially stable. From an operational perspective, the main risk is a shortage of volunteers however the Trustees are proactive in the recruitment of volunteers.

The annual report was approved by the trustees of the charity on 04/09/26..... and signed on its behalf by:

David Aird

.....

Mr D Aird
Trustee

Jean Andrew

.....

Mrs J Andrew
Trustee

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 in Scotland 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:

- 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 and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations Act 2006, and the provisions of the trust deed. 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 04/09/26 and signed on its behalf by:

David Aird

.....

Mr D Aird
Trustee

Jean Andrew

.....

Mrs J Andrew
Trustee

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 2026 which are set out on pages 7 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.

It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's statement

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:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Use of this report

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the Trustees, as a body, for my work or for this report.



.....

Suzanne Kerr FCCA
TC Group
3 High Street
Kinross
KY13 8AW

Date: **04/09/2026**

Kinross-shire Volunteer Drivers SCIO

Statement of Financial Activities for the Year Ended 31 March 2026

	Note	Unrestricted funds £	Restricted funds £	Total 31 March 2026 £
Income and Endowments from:				
Donations and legacies	2	31,513	-	31,513
Charitable activities	3	16,824	2,000	18,824
Investment income	4	4,115	-	4,115
Other income		75	-	75
Total Income		52,527	2,000	54,527
Expenditure on:				
Charitable activities	5	(32,457)	(1,436)	(33,893)
Total Expenditure		(32,457)	(1,436)	(33,893)
Net movement in funds		20,070	564	20,634
Reconciliation of funds				
Total funds brought forward		77,817	2,609	80,426
Total funds carried forward	13	97,887	3,173	101,060

	Note	Unrestricted funds £	Restricted funds £	Total 31 March 2025 £
Income and Endowments from:				
Donations and legacies		1,126	-	1,126
Charitable activities		2,539	-	2,539
Investment income	4	63	-	63
Total Income		3,728	-	3,728
Expenditure on:				
Charitable activities		(10,979)	(827)	(11,806)
Total Expenditure		(10,979)	(827)	(11,806)
Net expenditure		(7,251)	(827)	(8,078)
Gross transfers between funds		85,068	3,436	88,504
Net movement in funds		77,817	2,609	80,426
Reconciliation of funds				
Total funds carried forward	13	77,817	2,609	80,426

Kinross-shire Volunteer Drivers SCIO

Statement of Financial Activities for the Year Ended 31 March 2026

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

The prior period covered the period between 25 July 2024 and 31 March 2025.

Kinross-shire Volunteer Drivers SCIO

(Registration number: SC053535)
Balance Sheet as at 31 March 2026

	Note	31 March 2026 £	31 March 2025 £
Fixed assets			
Tangible assets	10	2,447	1,439
Current assets			
Debtors	11	103	794
Cash at bank and in hand		99,757	79,645
		99,860	80,439
Creditors: Amounts falling due within one year	12	(1,247)	(1,452)
Net current assets		98,613	78,987
Net assets		101,060	80,426
Funds of the charity:			
Restricted funds		3,173	2,609
Unrestricted income funds			
Unrestricted funds		97,887	77,817
Total funds	13	101,060	80,426

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 04/09/26..... and signed on their behalf by:

David Aird
.....
Mr D Aird
Trustee

.....
Mrs J Andrew
Trustee

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and the Charities SORP "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)".

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.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Charity information

Kinross-shire Volunteer Drivers is a Scottish Charitable Incorporated Organisation (SCIO). The registered office is 5 Broom Court, Kinross, KY13 8AH.

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income

Bank interest is recognised on an accruals basis when receipt is probable and the amount can be reliably measured.

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

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

Government grants

Grants relate to revenue, and are recognised in income over the period in which the related costs are recognised.

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 an SCIO 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:

Asset class	Depreciation method and rate
Office equipment	20% straight line

Trade debtors

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

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.

Transfers are made from unrestricted funds to restricted funds, when there are restricted funds in deficit.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used.

In the year to 31 March 2026 there is a restricted grant from the Fairer Communities Award, which has been given to help service users who are struggling to pay the cost of the runs.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds		
	General £	Total 31 March 2026 £	Total 25 July 2024 to 31 March 2025 £
Donations and legacies;			
Donations from Kinross-shire Volunteer Group	19,700	19,700	-
Donations from individuals	3,200	3,200	-
Legacies	3,000	3,000	-
Donations under £250	2,790	2,790	1,126
Fundraising	2,823	2,823	-
	31,513	31,513	1,126

Included within donations and legacies is £19,700 received from Kinross-Shire Volunteer Group and Rural Outreach Scheme, representing the final transfer of assets following the transfer of activities and operations to Kinross-shire Volunteer Drivers SCIO. This amount comprised the remaining bank balances held by the predecessor charity pending closure of its affairs

3 Income from charitable activities

	Unrestricted funds			
	General £	Restricted funds £	Total 31 March 2026 £	Total 25 July 2024 to 31 March 2025 £
Grants	16,824	2,000	18,824	2,539

4 Investment income

	Unrestricted funds		
	General £	Total 31 March 2026 £	Total 25 July 2024 to 31 March 2025 £
Interest receivable and similar income;			
Interest receivable on bank deposits	4,115	4,115	63

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 31 March 2026 £	Total 25 July 2024 to 31 March 2025 £
Depreciation, amortisation and other similar costs		702	-	702	360
Other costs		7,407	1,436	8,843	4,436
Staff costs		22,668	-	22,668	6,930
Governance costs		1,680	-	1,680	80
		32,457	1,436	33,893	11,806

£32,457 (2025 - £10,979) of the above expenditure was attributable to unrestricted funds and £1,436 (2025 - £827) to restricted funds.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General £	Total 31 March 2026 £	Total 25 July 2024 to 31 March 2025 £
Accountancy fees			
Accountancy fees	240	240	80
Independent examiner fees			
Examination of the financial statements	1,440	1,440	-
	1,680	1,680	80

7 Trustees remuneration and expenses

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

Mr C Culley
£275 (2025: £99) of expenses were reimbursed to Mr C Culley during the year.

Mr D Aird
£266 (2025: £87) of expenses were reimbursed to Mr D Aird during the year.

Mrs J Andrew
£153 (2025: £45) of expenses were reimbursed to Mrs J Andrew during the year.

Mr C Willsher
£222 (2025: £Nil) of expenses were reimbursed to Mr C Willsher during the year.

Mr B Rapley
£67 (2025: £Nil) of expenses were reimbursed to Mr B Rapley during the year.

Mrs P Watson
£984 (2025: £94) of expenses were reimbursed to Mrs P Watson during the year.

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.

8 Staff costs

The aggregate payroll costs were as follows:

	2026 £	31 March 2025 £
Staff costs during the year were:		
Wages and salaries	22,668	6,930

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

	31 March 2026 No	31 March 2025 No
Number of administrative staff	2	2

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

9 Taxation

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

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2025	1,799	1,799
Additions	1,710	1,710
At 31 March 2026	3,509	3,509
Depreciation		
At 1 April 2025	360	360
Charge for the year	702	702
At 31 March 2026	1,062	1,062
Net book value		
At 31 March 2026	2,447	2,447
At 31 March 2025	1,439	1,439

11 Debtors

	31 March 2026 £	31 March 2025 £
Other debtors	103	794

12 Creditors: amounts falling due within one year

	31 March 2026 £	31 March 2025 £
Other creditors	527	1,452
Accruals	720	-
	1,247	1,452

13 Funds

	Balance at 1 April 2025 £	Incoming resources £	Resources expended £	Balance at 31 March 2026 £
Unrestricted funds				
General	(77,817)	(52,527)	32,457	(97,887)
Restricted funds	(2,609)	(2,000)	1,436	(3,173)
Total funds	(80,426)	(54,527)	33,893	(101,060)

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

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	2,447	-	2,447
Current assets	96,566	3,294	99,860
Current liabilities	(1,126)	(121)	(1,247)
Total net assets	97,887	3,173	101,060