

Charity Number SC036792

THE DRIVING FORCE
REPORT
AND
FINANCIAL STATEMENTS
31 MARCH 2025

DICKSON MIDDLETON
CHARTERED ACCOUNTANTS
www.dicksonmiddleton.co.uk
A MEMBER FIRM OF THE UK 200 GROUP

THE DRIVING FORCE
YEAR ENDED 31 MARCH 2025

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THE DRIVING FORCE

Report of the Committee

Reference and Administrative Details

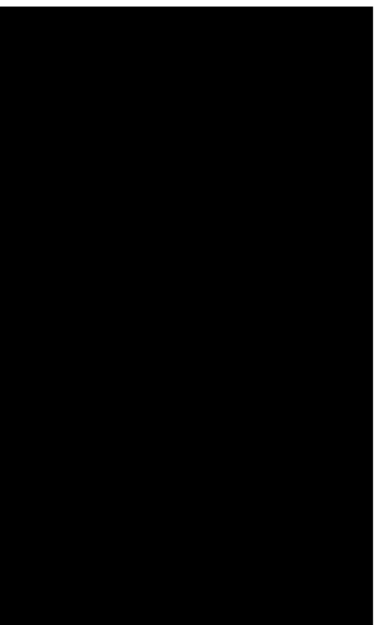
Charity name

The Driving Force

Registered number

SC036792

Registered address



Contact address

Management Committee:



Bankers

Santander UK plc
Business Banking
301 St Vincent Street
Glasgow
G2 5NT

Independent examiner



Dickson Middleton
Chartered Accountants
20 Barnton Street
Stirling
FK8 1NE

THE DRIVING FORCE

Report of the Committee (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is an unincorporated association which was constituted on 16 August 2005.

The members of the management committee are elected at the annual general meeting of the charity and consist of not less than three and not more than eight members. At a management committee meeting a Chairperson, Vice Chairperson, Secretary and Treasurer are elected from within the management committee. There will be six Trustees comprised of the elected office bearers plus two other members.

OBJECTIVES AND ACTIVITIES

The objects of the charity are to provide benefits to cancer and dialysis patients and their visitors living in or near Bonnybridge, Denny and Banknock by operating a voluntary transport service to hospital appointments and providing therapy treatment sessions.

The objects are achieved through:

- The recruitment of drivers, coordinators and fundraisers
- Publicising the scheme locally
- The arrangement of training for all drivers
- Applications for grants
- Fundraising

ACHIEVEMENTS AND PERFORMANCE

In 2024/25 we continued to provide our core service of voluntary transportation to treatment appointments and our wellness and complementary therapies services for patients in the community.

We continue to review all risk assessments, policies and procedures.

We are grateful for the support given by the local community, businesses and service users.

FINANCIAL REVIEW

The trustees aim to hold sufficient funds to be able to provide our service for the foreseeable future without any restriction or curtailment. The amount retained in the General Fund at the year-end was £97,007.

THE DRIVING FORCE
Report of the Committee
(continued)

STATEMENT OF MANAGEMENT COMMITTEE'S RESPONSIBILITIES

The committee is responsible for preparing the Report of the Committee and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the committee 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, including the income and expenditure, of the charity for the year. In preparing these financial statements, the committee is 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 UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- to prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The committee is 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 2006 and the provisions of the charity's constitution. They 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 Management Committee and signed on its behalf by:



21st October 2025

THE DRIVING FORCE

Independent Examiner's Report to the Management Committee of The Driving Force

I report on the accounts of The Driving Force for the year ended 31 March 2025 which are set out on pages 5 to 8.

Respective responsibilities of Management Committee members and examiner

The Management Committee is responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Management Committee considers that the audit requirement of Regulation 10(1) (d) of the 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 statement

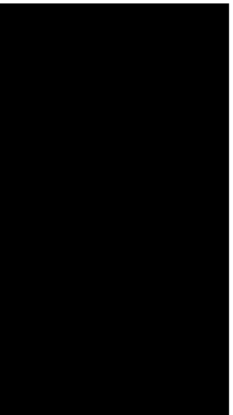
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented in those records. It also includes consideration 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 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, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.

I do not, in giving this report, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or in whose hands it may come, save where expressly agreed by my prior consent in writing.



October 2025

THE DRIVING FORCE
Statement of Receipts and Payments
for the year ended 31 March 2025

| | General Fund 2025 £ | Restricted Fund 2025 £ | Total Funds 2025 £ | Total Funds 2024 £ |
|---|---------------------------|------------------------------|--------------------------|--------------------------|
| Receipts | | | | |
| <u>Voluntary income</u> | | | | |
| Ordinary Donations | 23,508 | - | 23,508 | 18,987 |
| Gift Aid Donations & tax recovered | 3,347 | - | 3,347 | 2,130 |
| <u>Activities for generating funds</u> | | | | |
| Activities, events and courses | - | - | - | - |
| <u>Investment income</u> | | | | |
| Bank interest | 842 | - | 842 | 228 |
| Total Receipts | 27,697 | - | 27,697 | 21,345 |
| Payments | | | | |
| <u>Charitable activities</u> | | | | |
| Mileage and taxi costs | 16,927 | - | 16,927 | 14,247 |
| Therapy costs | 5,678 | - | 5,678 | 3,504 |
| Postage and stationery | 270 | - | 270 | 420 |
| Advertising and website | 1,483 | - | 1,483 | 6,540 |
| Insurance | 523 | - | 523 | 517 |
| Mobile phone | 65 | - | 65 | 92 |
| Driver training | - | - | - | 476 |
| Sundries | 555 | - | 555 | 899 |
| Fundraising costs | 472 | - | 472 | 1,003 |
| Total Payments for Charitable activities | 25,973 | - | 25,973 | 27,698 |
| <u>Governance costs</u> | | | | |
| Independent examination | 330 | - | 330 | 312 |
| Total Payments | 26,303 | - | 26,303 | 28,010 |
| Net (Payments) / Receipts | 1,394 | - | 1,394 | (6,665) |
| Transfers to / (from) funds | - | - | - | - |
| (Deficit) / Surplus for year | 1,394 | - | 1,394 | (6,665) |
| Fund balances at 1 April 2024 | 95,613 | - | 95,613 | 102,278 |
| Fund balances at 31 March 2025 | 97,007 | - | 97,007 | 95,613 |

The notes on pages 7 to 8 form part of these financial statements.

THE DRIVING FORCE

Statement of Balances as at 31 March 2025

| | Note | General Fund 2025 | Restricted Fund 2025 | Total Funds 2025 | Total Funds 2024 |
|--|------|----------------------|----------------------|----------------------|----------------------|
| | | £ | £ | £ | £ |
| <u>Cash funds</u> | 3 | | | | |
| Cash and bank balances brought forward | | 95,613 | - | 95,613 | 102,278 |
| Surplus / (deficit) shown on receipts and payments account | | 1,394 | - | 1,394 | (6,665) |
| Cash and bank balances carried forward | | 97,007 | - | 97,007 | 95,613 |
| <u>TOTAL ASSETS</u> | | <u>97,007</u> | <u>-</u> | <u>97,007</u> | <u>95,613</u> |
| <u>Funds</u> | | | | | |
| General Fund | | 97,007 | - | 97,007 | 95,613 |
| Restricted Fund | | - | - | - | - |
| <u>TOTAL FUNDS</u> | | <u>97,007</u> | <u>-</u> | <u>97,007</u> | <u>95,613</u> |

Assets / liabilities not included above:

Fixed assets – Office and computer equipment – value immaterial

Estimate of other assets

| | | | | |
|-----------------------------------|--------------|----------|--------------|--------------|
| Accrued interest | 920 | - | 920 | 842 |
| Income tax on Gift Aid refundable | 1,032 | - | 1,032 | 629 |
| | <u>1,952</u> | <u>-</u> | <u>1,952</u> | <u>1,471</u> |

Estimate of liabilities

| | | | | |
|---------------------------------|--------------|----------|--------------|--------------|
| Independent examination fee | 330 | - | 330 | 312 |
| Accrued mileage / therapy costs | 1,444 | - | 1,444 | 3,491 |
| | <u>1,744</u> | <u>-</u> | <u>1,744</u> | <u>3,803</u> |

Approved by the Management Committee on October 2025 and signed on its behalf by:-



The notes on pages 7 to 8 form part of these financial statements.

THE DRIVING FORCE

Notes to the financial statements for the year ended 31 March 2025

1. Accounting policies

a) Basis of Preparation

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified as to reflect the inclusion of income and expenditure on a receipts and payments (i.e. cash) basis, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

b) Incoming Resources

All income and donations are included within receipts under either unrestricted or restricted funds according to the terms under which the income is received or the donation is made.

c) Resources Expended

Expenditure is recognised on a cash basis as payment is made.

Governance costs comprise accountancy expenses.

d) Funds structure

The charity has restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose. All other funds are unrestricted income funds.

2. Funds

The nature and purpose of each fund is as follows:-

a) **Restricted**

There are no restricted funds for this year.

b) **Unrestricted**

General Fund

The purpose of this fund is to meet all legitimate expenses incurred on behalf of The Driving Force.

3. Cash at bank and on hand

Unrestricted:

Business Bank Account
Business Reserve Account
Cash on hand

Restricted:

Business Reserve Account

| | 2025 | 2024 |
|--|---------------|---------------|
| | £ | £ |
| | 8,856 | 8,303 |
| | 88,151 | 87,310 |
| | - | - |
| | <u>97,007</u> | <u>95,613</u> |
| | - | - |
| | <u>97,007</u> | <u>95,613</u> |

THE DRIVING FORCE

Notes to the financial statements for the year ended 31 March 2025 (continued)

| 4. Allocation of surplus (deficit) for year | 2025 £ | 2024 £ |
|---|--------------|----------------|
| General fund (note 6) | 1,394 | (6,654) |
| Restricted fund (note 6) | - | (11) |
| Total | <u>1,394</u> | <u>(6,665)</u> |

| 5. Movements in funds | Balance 01/04/24 £ | Receipts £ | Payments £ | Transfers between funds £ | Balance 31/03/25 £ |
|-----------------------|--------------------------|---------------|-----------------|------------------------------------|--------------------------|
| Unrestricted | 95,613 | 27,697 | (26,303) | - | 97,007 |
| Restricted | - | - | - | - | - |
| | <u>95,613</u> | <u>27,697</u> | <u>(26,303)</u> | <u>-</u> | <u>97,007</u> |

6. Analysis of net assets over funds

| | Bank and cash £ | Total £ |
|-----------------|-----------------------|---------------|
| General Fund | 97,007 | 97,007 |
| Restricted Fund | - | - |
| | <u>97,007</u> | <u>97,007</u> |

7. Expenses paid to trustees

Expenses reimbursed to trustees in the year amounted to £366 (2024: £1,347).

8. Trustee Remuneration

Remuneration paid to trustees in the year was £nil (2024: £nil).