

# **SPORTS DRIVING**

**Nether Boreland, Boreland  
Lockerbie  
Dumfriesshire DG11 2LL**

FOR THE PERIOD

**1 December 2023 to 30 November 2024**

Registered No. SC332979  
Scottish Charity No. SC 038870

**SPORTS DRIVING**  
Income and expenditure account  
for period 1 December 2023 to 30 November 2024

**DRAFT**

	Unrestricted Funds £	Restricted funds £	Total Funds £	Notes [1]	2023 Total Funds £
<b>A Incoming Resources</b>					
A1a Voluntary Income	13,724.17	135,561.52	<u>149,285.69</u>	[2]	<u>93,274.57</u>
A1b Activities generating funds	2,152.68	1,115.00	<u>3,267.68</u>	[3]	<u>4,055.41</u>
Refunds	219.00		<u>219.00</u>	[4]	<u>0.00</u>
<b>Total incoming resources</b>	<u><b>16,095.85</b></u>	<u><b>136,676.52</b></u>	<u><b>152,772.37</b></u>		<u><b>97,329.98</b></u>
<b>B Resources expended</b>					
B1 Cost of generating funds					
B1a Cost of generating vol income	1,226.59	-	<u>1,226.59</u>	[5]	<u>428.22</u>
B2 Charitable activities	5,569.31	87,557.00	<u>93,126.31</u>	[6]	<u>64,844.12</u>
B2 Equipment	5,863.91	15,189.64	<u>21,053.55</u>	[7]	<u>47,648.88</u>
B3 Governance costs	320.87		<u>320.87</u>	[8]	<u>277.65</u>
<b>Total resources expended</b>	<u><b>12,980.68</b></u>	<u><b>102,746.64</b></u>	<u><b>115,727.32</b></u>		<u><b>113,198.87</b></u>
<b>Net income for the year</b>	<u><b>3,115.17</b></u>	<u><b>33,929.88</b></u>	<u><b>37,045.05</b></u>	[9]	<u><b>-£15,868.89</b></u>

**SPORTS DRIVING**  
Balance Sheet as at 30 November 2024

	Total Funds £	Movement £	2023 £
<b>A Fixed Assets</b>			
Tangible assets	-		-
<b>Total Fixed Assets</b>	<u>-</u>		<u>-</u>
<b>B Current Assets</b>			
B2 Prepayment & accrued income			
B4 Cash at bank	<u>£65,511.58</u>	<u>£37,045.05</u>	<u>£28,466.53</u>
<b>Total Current assets</b>	<u><b>£65,511.58</b></u>		<u><b>£28,466.53</b></u>
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<b>E The funds of the charity</b>			
E2 Restricted income funds	<u>£61,310.25</u>	<u>£33,929.88</u>	<u>£27,380.37</u>
E3 Unrestricted income funds	<u>£4,201.33</u>	<u>£3,115.17</u>	<u>£1,086.16</u>
<b>Total charity funds</b>	<u><b>£65,511.58</b></u>	<u><b>£37,045.05</b></u>	<u><b>£28,466.53</b></u>
<b>Total unrestricted funds</b>	<u><b>£4,201.33</b></u>		<u><b>£1,086.16</b></u>



Treasurer  
9 April 2025

Notes																															
1 Nature and purpose of funds	Unrestricted funds are available for general purposes in accordance with the charity's objectives. Restricted funds are used for designated activities or purposes.																														
2. Voluntary Income	Unrestricted voluntary income is from donations and gift aid payments. Restricted voluntary income is from grants and donations given for specific activities. Grants were received from The Hedley Foundation £2000, Rotary £3000, The Holywood Trust £14080, Anton Jurgens Charitable Trust £3000, Agnes Hunter Trust £7500, Allander Trust £2580, Royal Company of Archers Charitable Trust £2245, Dumfries & Galloway Council Amazing Summer Fund £1760, EM Whittome 2013 Charitable Trust £5000, Elsie Davies Trust £15,000, BBC Children in Need £12,000. Private donation have been received to fund driving programmes, competitions and purchase of equipment.																														
3 Activities for generating funds	Unrestricted income was generated from online shopping donations. Restricted income was generated from online appeals and personal donations. 2 websites generate income from purchases made by supporters - Easyfundraising and Dontsendmeacard. Supporters are encouraged to send their old ink cartridges to Recycle4charity																														
4 Refunds	A refund was received following a payment taken in error																														
5 Cost of generating voluntary income	These costs include website hosting, administration costs, printing, public notices, stationery.																														
6 Charity activities	<table border="1"> <thead> <tr> <th>Activity</th><th>Unrestricted</th><th>Restricted</th><th>Total</th></tr> </thead> <tbody> <tr> <td>Group &amp; school activities</td><td>£0.00</td><td>£25,946.00</td><td>£25,946.00</td></tr> <tr> <td>Lessons &amp; competitions for Individuals</td><td>£2,237.15</td><td>£47,591.00</td><td>£49,828.15</td></tr> <tr> <td>Livery</td><td>£0.00</td><td>£14,020.00</td><td>£14,020.00</td></tr> <tr> <td>Expenses</td><td>£1,210.50</td><td></td><td>£1,210.50</td></tr> <tr> <td>Insurance</td><td>£2,121.66</td><td></td><td>£2,121.66</td></tr> <tr> <td><b>TOTAL</b></td><td><b>£5,569.31</b></td><td><b>£87,557.00</b></td><td><b>£93,126.31</b></td></tr> </tbody> </table>			Activity	Unrestricted	Restricted	Total	Group & school activities	£0.00	£25,946.00	£25,946.00	Lessons & competitions for Individuals	£2,237.15	£47,591.00	£49,828.15	Livery	£0.00	£14,020.00	£14,020.00	Expenses	£1,210.50		£1,210.50	Insurance	£2,121.66		£2,121.66	<b>TOTAL</b>	<b>£5,569.31</b>	<b>£87,557.00</b>	<b>£93,126.31</b>
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7 Equipment	The main item purchased was a second-hand carriage/stabling trailer for £4,500. A new pony was also purchased for £2100. Other purchases include new tack and items for the repair and maintenance of carriages and vehicles.																														
8. Governance costs	These are costs incurred for subs to national equestrian body, fees to the Information Commissioner's Office, to an online meeting host and a gambling license.																														
9 Net income	Restricted funds received from grant funders and accumulated unrestricted funds from 2023 have been fully utilised in the provision of our charitable activities																														

### **Independent examiner's report to the trustees of Sports Driving**

I report on the accounts of the company for the year ended 30 November 2021, which are set out on pages 1 to 3.

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

The trustees (who are also the directors of the company for the purposes of company law) are 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 charity trustees consider that the audit requirement of Regulation 1091) (a) to (c) of the 2006 Accounts Regulations do not apply. Charities Act 2011 (the 2011 Act) and that an independent examination is needed. 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

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

My examination is carried out in accordance with Regulations 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 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 I do not express an audit opinion on the view given by these accounts.

### **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, comply with Regulation 8 of the 2006 Accounts Regulation 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.

Gerald McGill, BA, CA  
Institute of Chartered Accountants of Scotland  
Farries, Kirk & McVean  
Dumfries Enterprise Park  
Heathhall  
DUMFRIES  
DG1 3SJ



Date: 9<sup>th</sup> April 2025