Report of the Director and

Unaudited Financial Statements for the Year Ended 30th November 2025

for

Sports Driving

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for the Year Ended 30th November 2025

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Sports Driving

Company Information
for the Year Ended 30th November 2025

DIRECTOR:	Mrs R A Flexney
REGISTERED OFFICE:	Nether Boreland Boreland Lockerbie DUMFRIESSHIRE DG11 2LL
REGISTERED NUMBER:	SC332979 (Scotland)
ACCOUNTANTS:	Farries Kirk & McVean Dumfries Enterprise Park Heathhall Dumfries DUMFRIESSHIRE DG1 3SJ

Sports Driving

Report of the Director
for the Year Ended 30th November 2025

The director presents her report with the financial statements of the company for the year ended 30th November 2025.

DIRECTOR
Mrs R A Flexney held office during the whole of the period from 1st December 2024 to the date of this report.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

RFlexney

Mrs R A Flexney - Director

19th June 2026

Sports Driving

Statement of Income and Retained Earnings for the Year Ended 30th November 2025

	2025	2024
	£	£
TURNOVER	100,746	152,773
Cost of sales	96,136	115,728
GROSS PROFIT	4,610	37,045
OPERATING PROFIT and PROFIT BEFORE TAXATION	4,610	37,045
Tax on profit	-	-
PROFIT FOR THE FINANCIAL YEAR	4,610	37,045
Retained earnings at beginning of year	65,512	28,467
RETAINED EARNINGS AT END OF YEAR	70,122	65,512

The notes form part of these financial statements

Sports Driving (Registered number: SC332979)

Balance Sheet
30th November 2025

	2025	2024
	£	£
CURRENT ASSETS		
Cash at bank	70,122	65,512
TOTAL ASSETS LESS CURRENT LIABILITIES	70,122	65,512
RESERVES		
Retained earnings	70,122	65,512
	70,122	65,512

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2025 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the director and authorised for issue on 19th June 2026 and were signed by:

RAFlexney

Mrs R A Flexney - Director

The notes form part of these financial statements

Sports Driving

Notes to the Financial Statements
for the Year Ended 30th November 2025

1. STATUTORY INFORMATION

Sports Driving is a private company, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2024 - 1).

Report of the Accountants to the Director of
Sports Driving

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 30th November 2025 set out on pages three to five and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

19th June 2026

Sports Driving

Trading and Profit and Loss Account
for the Year Ended 30th November 2025

	2025		2024	
	£	£	£	£
Turnover				
Voluntary income	95,793		149,286	
Activities generating funs	4,912		3,268	
Refunds	41		219	
		100,746		152,773
Cost of sales				
Cost of generating voluntary income	379		1,227	
Charitable activities	82,217		93,126	
Equipment	12,958		21,054	
Governance costs	582		321	
		96,136		115,728
GROSS PROFIT		4,610		37,045
NET PROFIT		4,610		37,045