

# **PERTH ACCESS CARS**

Scottish Charity No: SC038779

## **Annual Report & Financial Statements**

**For the year to**

**31 December 2025**

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## Perth Access Cars

### Annual Report & Statement of Account

Year to 31 December 2025

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## **Perth Access Cars**

### **Trustees' Annual Report**

Year to 31 December 2025

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The committee of Perth Access Cars, who are the charity's trustees, present their report together with the financial statements and the Independent Examiner's report for the year ended 31 December 2025.

#### **Reference & Administrative Information**

|                              |                                                                                                                                                                                                 |
|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Charity Name:</b>         | Perth Access Cars                                                                                                                                                                               |
| <b>Charity Number:</b>       | SC038779                                                                                                                                                                                        |
| <b>Principal Address:</b>    | C/o Room 2<br>Perth Royal Infirmary<br>Taymount Terrace<br>Perth                                                                                                                                |
| <b>Trustees:</b>             | David Hosie - Chairperson<br>Lynda Newton – Secretary<br>Annette Munn – Treasurer<br>Robert Fawcett – Maintenance<br>Ian Little – IT<br>Bill Munn<br>Iain Smith<br>Margaret Steel<br>Robin Tait |
| <b>Independent Examiner:</b> | Chris Smith BSc (Hons) FCIE                                                                                                                                                                     |
| <b>Bankers:</b>              | Royal Bank of Scotland<br>12 Dunkeld Road<br>Perth<br>PH1 5RB                                                                                                                                   |

## **Perth Access Cars**

### **Trustees' Annual Report**

Year to 31 December 2025

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#### **Structure, Governance & Management**

Perth Access Cars is an unincorporated association governed by its constitution adopted in June 2007. The association is managed by a committee of at least 5 people with new committee members appointed by the management committee as required to replace resignations. Committee members are normally recruited from the pool of drivers. In appointing them the committee take account of their knowledge of the sphere of work in which Access Cars is involved and their ability to empathise with those who use the service provided by the charity.

#### **Objectives & Activities**

Perth Access Cars was established in the 1970s to provide a bespoke flexible door-to-door transport service to further the welfare of people with disabilities. We cover the Perth & Kinross area for people who have difficulty getting around on their own or who are unable to use public transport. This can be through ill health due to poor mobility or if they are confined to a wheelchair. Most of our service users often do not have any other contact with other people so in fact we also provide social contact. We also have regular runs for Care Homes and other organizations for social outings and events otherwise these people would not be able to attend. We have many regular service users who rely on our service as the only means to attend regular medical appointments (Oncology etc.). Another service we provide is to Perth Royal Infirmary various departments, especially Tayward (Occupational Therapy) for home assessments on a regular basis. Cornhill McMillan is another organization we provide a service for as all our vehicles are wheelchair accessible.

#### **Achievements & Performance**

Another year has passed so quickly. Again, our volunteers have worked so hard and gone that extra mile to serve the people of Perth & Kinross. We have lost a couple of our drivers unfortunately, but we are always trying to increase our volunteer numbers.

Although we are always trying to increase our vehicles we have managed, in 2024, to replace two vehicles with more newer models. These are purchased outright so donations are vital and we are most grateful for them.

In 2024, we completed 504 journeys, 356 of which were for medical appointments. In 2025, this rose slightly to 520 journeys, including 380 medical appointments. These figures show how essential our service is, as many service users cannot use public transport or do not qualify for patient transport. Many have told us that we are often among the few people they see from week to week and that, without us, they would struggle to attend their medical appointments.

**Perth Access Cars**

**Trustees' Annual Report**  
Year to 31 December 2025

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|                            | 2024   | 2025   |
|----------------------------|--------|--------|
| <u>Kilometres</u>          | 17,377 | 21,200 |
| <u>Journeys</u>            | 504    | 520    |
| <u>Medical</u>             | 356    | 380    |
| <u>Social (Care Homes)</u> | 148    | 140    |

This year we will do our best to conduct this service for the people of Perth & Kinross.

**Financial Review**

The day-to-day work of the charity is self-financing from the proceeds of the charges made for journeys. Any excess is treated as a reserve and eventually used towards the purchase of a new vehicle. Vehicles are never renewed until enough funds are available to buy them outright. The policy is to renew a vehicle on a regular basis so that none of the vehicles are more than 5 years old (if possible). Perth & Kinross Council provide a small grant to us which we are grateful for, and we find they are the major user of the service. We are lucky to have a small base in Perth Royal Infirmary which again we are very lucky to have.

With income of £24,617 and expenditure of £10,389 the charity recorded a surplus for the year of £14,228. The surplus was added to reserves brought forward from the previous year so that at the 31 December 2025 the charity held total funds of £22,939. The total funds consisted of £482 restricted funds and £1,327 designated funds both for the purchase of a new vehicle, and general funds of £21,130. The general funds are the free reserves of the charity which are held to ensure there are sufficient funds to settle liabilities as they fall due, to fund the maintenance and repair of existing vehicles and purchase new vehicles.

**Donated Goods and Services**

The charity has been provided with a free space in Perth Royal Infirmary. Perth & Kinross Council cover the cost of Public Liability Insurance, and without this arrangement we would find it difficult to continue.

All who are involved with Perth Access Cars give their time freely and gladly, which we are most grateful for. Each day is different and brings different challenges. While some drivers are only available on certain days, others are more flexible and may drive 4-5 days per week. In driving for Perth Access Cars, drivers inevitably are dealing with disabled people and may have to provide aid and assistance while collecting them from their homes, taking them to appointments and returning them home safely. Where possible we try to use the same driver to undertake the regular runs so the service users and drivers get used to each other. In many cases a bond of trust develops between drivers and service users. We find that some who use our service are lonely and often we are the only social contact they have.

**Perth Access Cars**

**Trustees' Annual Report**  
Year to 31 December 2025

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Our drivers continue to encounter many different situations on a day-to-day basis and are therefore flexible in their approach to the needs of the individual service users. Many have stated that they would not be able to attend medical appointments without our service.

The time and support freely contributed by the drivers underline how great an asset all drivers are to charity. We make sure that all drivers have Scottish Disclosure Certificates.

This report was approved by the charity trustees on 13/6/26 and signed on their behalf by:

  
.....  
Annette Munn – Treasurer

## Perth Access Cars

### Independent Examiner's Report

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I report on the financial statements of the charity for the year ended 31 December 2025 which are set out on pages 8 to 10.

#### Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 ("the 2006 Regulations").

I have satisfied myself that the charity is not subject to audit under Regulation (10)(1)(d) of the 2006 Regulations and is eligible for independent examination. I have therefore examined the charity's accounts as required under section (44)(1)(c) of the 2005 Act and Regulation 11 of the 2006 Regulations. In carrying out my examination I have followed the guidance issued to independent examiners by the Office of the Scottish Charity Regulator (OSCR).

My role is to state whether any material matters have come to my attention giving me cause to believe that:

1. the accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Regulation 9 of the 2006 Regulations; or
4. there is further information needed for a proper understanding of the accounts.

#### Independent examiner's statement

I have completed my examination and I have no concerns in respect of any of the areas listed above and I have found no other matters that require drawing to your attention.



Chris Smith BSc (Hons) FCIE  
Glascairn Cottage  
Aytounhill  
Cupar  
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Date:

9/7/26

## Perth Access Cars

### Statement of Receipts & Payments

Year to 31 December 2025

|                          | Unrestricted<br>Funds | Restricted<br>Funds | 2025<br>Total | 2024<br>Total   |
|--------------------------|-----------------------|---------------------|---------------|-----------------|
|                          | £                     | £                   | £             | £               |
| <b>Receipts</b>          |                       |                     |               |                 |
| Income from vehicles     | 13,042                | -                   | 13,042        | 11,568          |
| Perth & Kinross Council  | 9,586                 | -                   | 9,586         | 15,526          |
| Transport Scotland       | 1,192                 | -                   | 1,192         | -               |
| Scottish Government      | -                     | -                   | -             | 788             |
| Donations                | 40                    | 482                 | 522           | 624             |
| Natwest                  | -                     | -                   | -             | 853             |
| Other                    | -                     | -                   | -             | 10              |
| Sale of assets           | 140                   | -                   | 140           | -               |
| Bank interest            | 135                   | -                   | 135           | 192             |
| <b>Total receipts</b>    | <b>24,135</b>         | <b>482</b>          | <b>24,617</b> | <b>29,561</b>   |
| <b>Payments</b>          |                       |                     |               |                 |
| Vehicle expenses         | 7,507                 | -                   | 7,507         | 16,254          |
| Staff costs              | -                     | -                   | -             | 100             |
| Telephone                | 914                   | -                   | 914           | 956             |
| Drivers' expenses        | -                     | -                   | -             | 200             |
| Sundry expenses          | 1,033                 | -                   | 1,033         | 344             |
| Driver bonus             | 500                   | -                   | 500           | -               |
| Governance               | 435                   | -                   | 435           | 435             |
| Asset Purchase           | -                     | -                   | -             | 25,220          |
| <b>Total payments</b>    | <b>10,389</b>         | <b>-</b>            | <b>10,389</b> | <b>43,509</b>   |
| <b>Surplus/(deficit)</b> | <b>13,746</b>         | <b>482</b>          | <b>14,228</b> | <b>(13,948)</b> |

## Perth Access Cars

### Statement of Balances

At 31 December 2025

|                              | Unrestricted<br>Funds | Restricted<br>Funds | 2025<br>Total | 2024<br>Total |
|------------------------------|-----------------------|---------------------|---------------|---------------|
|                              | £                     | £                   | £             | £             |
| Opening bank & cash balances | 8,711                 | -                   | 8,711         | 22,659        |
| Surplus/(deficit)            | 13,746                | 482                 | 14,228        | (13,948)      |
| Closing bank & cash balances | 22,457                | 482                 | 22,939        | 8,711         |

#### Assets

|             |                   |        |        |
|-------------|-------------------|--------|--------|
| Vehicles    | Unrestricted fund | 33,194 | 41,493 |
| Photocopier | "                 | 250    | 250    |
| Laptop      | "                 | 443    | 443    |
| Debtors     | "                 | 385    | 440    |

#### Liabilities

There are no liabilities

Approved by the charity trustees on .....13/6/26.....and signed on their behalf by:



Annette Munn - Treasurer

## Perth Access Cars

### Notes to the Financial Statements

Year to 31 December 2025

#### 1. Basis of Accounting

The accounts are prepared on a Receipts and Payments basis in accordance with The Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 as amended.

Income is recognised and included in the accounts when it is received. Expenditure is recognised and included in the accounts when it is paid out.

The charity maintains following funds for accounting purposes:

1. Unrestricted funds - that consist of money that can be spent at the discretion of the management committee in furtherance of the charity's objects. Unrestricted funds set aside by the trustees for a particular purpose are called designated funds. The designated use of the funds can be changed at any time by the trustees.
2. Restricted funds - that may only be used for the specific purposes for which they were donated or fundraised.

#### 2. Trustee Remuneration and Expenses

No out-of-pocket expenses were paid to Trustees

No trustees or connected people received remuneration from the charity.

#### 3. Restricted & Designated Funds

##### Restricted Funds

| Restricted to:            | Opening<br>balance | Income | Expenditure | Transfers | Closing<br>balance |
|---------------------------|--------------------|--------|-------------|-----------|--------------------|
|                           | £                  | £      | £           | £         | £                  |
| Purchase of a new vehicle | -                  | 482    | -           | -         | 482                |

##### Designated funds

| Designated for:           |   |       |   |   |       |
|---------------------------|---|-------|---|---|-------|
| Purchase of a new vehicle | - | 1,327 | - | - | 1,327 |