

**Report of the Trustees and
Financial Statements For The Year Ended 31 March 2024
for
South West Ross Community Car Scheme**

The Long Partnership
1st Floor
Robertson House
Shore Street
Inverness
Highland
IV1 1NF

South West Ross Community Car Scheme

Contents of the Financial Statements For The Year Ended 31 March 2024

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15

South West Ross Community Car Scheme

Report of the Trustees For The Year Ended 31 March 2024

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and 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), (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charitable Purposes

The organisation's purpose is stated in the new Constitution approved by an EGM in October 2023. It states that the purpose of the charity is "the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage by providing a community transport service for such inhabitants of South West Ross and its neighbourhood who are in need of such a service".

The charity employs a part-time coordinator with local volunteers, comprising nine telephonists, and forty five drivers providing the car services. The Scheme supports the isolated communities of Wester Ross by providing transport to local medical appointments, transport links, social events and local shops, and also providing transport to hospital, and a wide range of other medical appointments across the Highlands. Volunteers provide the major "in kind" contribution to the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

In 2023, SWRCCS were awarded the Kings Award for Volunteering. It is a recognition of all the hard work that goes into the activities of our volunteers, be it answering the telephones, arranging transport, driving people to hospital or doctors' appointments, getting people to access public transport or delivering much needed prescriptions.

Drivers have undertaken a wide range of runs:

- delivering prescriptions from the three medical practices
- undertaking passenger runs to GP surgeries for vaccinations and essential face to face medical treatment with health professionals
- transporting residents to hospitals in Inverness, Broadford and other more distant centres
- transporting residents to centres outside the scheme's catchment area for essential dental, optical and other health related appointments
- delivering lunches to vulnerable residents in Applecross
- undertaking runs for exceptional circumstances such as visiting elderly relatives in care homes and other essential journeys
- driving residents to connections for public transport

Telephone booking volunteers play an invaluable role in the scheme:

- covering enquiries and bookings from Monday to Friday
- booking drivers for the majority of passenger runs
- keeping in touch with service users through regular befriending calls

Hospitals are continuing to address a backlog of appointments and interventions, partly due to the Covid pandemic, even arranging Sunday appointments, and SWRCCS is undertaking additional runs to hospitals to meet this transport need. The closure of two of the three local dental practices and the cessation of outreach optician services has necessitated many residents to travel in excess of a 100 mile round trip for treatment. SWRCCS deliver the transport to enable residents to access dental, optical and other healthcare services where no appropriate public transport exists.

In 2023/2024 volunteer drivers covered 37,715 miles (24,427 miles in 2022/23), they undertook 906 runs (739 runs in 2022/23), 1480 prescriptions were delivered, (1542 in 2022/23) and 188 hospital runs were undertaken (151 in 2022/23). The small reduction in the number of prescription deliveries is due to more residents accessing their GP surgery.

South West Ross Community Car Scheme

Report of the Trustees For The Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Linking and Collaboration with other Organisations

SWRCCS works closely with their our two main funders, Highland Council and NHS Highland, and reports on activity and finances are submitted regularly.

The Car Scheme coordinator is in regular contact with the three medical practices where we provide a prescription delivery service that is particularly valued by those residents who are elderly, those without personal transport, and to many who live in remote areas of Wester Ross. The Scheme provides transport for patients for hospital outpatient and inpatient admissions, for appointments for vaccines and other health care services.

During the year, SWRCCS has worked with other local and national organisations exchanging information for our mutual benefit and the development of our services to clients. Organisations with whom we liaise include: Community Transport Association (Scotland), Highland Third Sector Interface, Local Community Councils, Volunteer Scotland, Shieldaig Parents Group, Howard Doris Centre, Skye & Lochaber Council for Voluntary Organisations, Applecross Community Company, Ross-shire Community Transport Organisations, Highland Hospice, Connecting Carers, Alzheimer's Scotland, Adult Mental Health and Wellbeing panel.

Volunteers

Our volunteers are the core of our service provision, and the commitment and dedication from drivers, telephonists and trustees enables the organisation to continue to provide this essential service to our communities.

The Car Scheme is one of many local organisations who rely on volunteers to maintain and develop services to the community and the trustees are mindful of the pressures on the time and availability of volunteers, many of whom have work, family, and other commitments. Participation in the work of SWRCCS provides our volunteers with an opportunity to contribute to a local service for local people that is highly valued by individuals and the community. Volunteer and trustee recruitment is ongoing to respond to the increasing number of runs that we are being asked to provide, particularly to hospitals and to other health facilities outwith our local catchment area.

Strategy

The officers and trustees meet regularly to monitor the operations of the charity, approve developments, monitor the charity's finances, develop and approve policies, identify pressures on services, and determine strategy based on identified current and future need and available resources.

Supported by the Community Transport Grants team in the Highland Council, SWRCCS bid successfully to Highland Council for funding covering three years for its core work in addition to two new projects to enhance and develop our ability to discharge our charitable purposes. These projects will commence during 2024/25.

The first project is the provision of a dedicated wheelchair accessible vehicle. The vehicle will be available for any journeys and will allow volunteers to lessen the wear and tear on their cars and so increase the number of runs they are able or willing to do, and to allow volunteers who live in one car households to do more runs when their household car is in use. It will also allow small groups of up to 5 people to travel together to access cultural, sporting and educational events and to be available for the whole area if a wheelchair accessible vehicle is needed. The pilot will be monitored and assessed during its three years' funding. Highland Council is leasing the vehicle on our behalf.

The second pilot scheme addresses the need for larger groups (more than 5 people) to access transport to get them to educational, sporting or cultural events. It establishes a grant programme to be run by SWRCCS to allow groups to apply for funding to hire local minibus or coach providers so they can access transport to attend events etc. The grant covers funding for an initial 3 year period to see the extent of use and its usefulness to local communities.

South West Ross Community Car Scheme

Report of the Trustees For The Year Ended 31 March 2024

FINANCIAL REVIEW

Financial Performance

SWRCCS derives its main income through grants received from the Highland Council and from NHS Highland. In the summer of 2023, SWRCCS submitted a bid to Highland Council for the continuation of grant funding for the core functions of the Scheme and for two pilot projects for the period 1 April 2024 to 31 March 2027. Highland Council have made an award for core funding and for both pilot projects and the Service Level Agreement has been finalised.

Financial and budget monitoring is ongoing between the coordinator, the treasurer and other officers, and the coordinator submits quarterly budget reports to the trustees.

Income includes an increase in donations which have come from users of the scheme, drivers, individual supporters and from other sources, and the sale of our tea towels. The charity transferred to new accounting software that provides a range of benefits.

Budget variances mainly relate to the increased number of hospital, medical and exceptional runs and the gradual resumption of some activities, such as training and fundraising events, deferred during the period 2020 to 2022. These variances are identified and explained on the budget statements. Detailed financial information is shown in the financial statements.

In 2023/24, SWRCCS showed a small budget deficit of under £200.

Reserves policy

SWRCCS holds sufficient reserves to operate for a period of two years and these can be used, with the agreement of trustees, to protect against an unforeseen drop in income, to respond to emergencies, to address an unforeseen situation or to fund a specific purpose. A review of all the financial policies is being undertaken, and revisions will be submitted to the trustees for approval.

Donated facilities and services

The trustees and volunteers donate their time and skills in order to achieve the primary objective of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

On 22 September 2023 SWRCCS became a SCIO (Scottish Charitable Incorporated Organisation).

The charity is regulated by a new constitution, and our membership structure is much clearer; volunteers and local users and people who support SWRCCS can now become members and have a greater input into the future direction of the organisation with the right to vote at our Annual General Meeting. This change in status approved by the trustees and membership has been developed over a period with professional legal input.

A sub-group has been convened to review all the charity's policies to ensure that they conform to current requirements and needs.

Structure and Management

The trustees are elected at the AGM and, from their number, the trustees elect three honorary officers: a chair, a secretary and a treasurer. The board of trustees and the honorary officers meet regularly during the year and are responsible for the governance and strategic management of the charity.

The charity employs a part-time coordinator for three days a week, who is responsible for coordinating the activities of the charity, forwarding the objectives of the scheme, and for the operational management and administration of the charity. The charity operates from a small office in Torridon, Wester Ross.

The charity is compliant with General Data Protection Regulations.

Recruitment and appointment of new trustees

A Wood resigned as Secretary to the board on 28/11/2023.

M Peart was appointed Secretary to the board on 28/11/2023.

South West Ross Community Car Scheme

Report of the Trustees For The Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC0034461

Registered office

Loch Torridon Community Centre
By Achnasheen
Wester Ross
IV22 2EZ

Trustees

H M H Given
A S Maxwell
A Zell Honorary Treasurer
R Arthur
K A Wilkinson
R A Munday
A Wood
M Peart
L Reid

Company Secretary

M Peart

Independent Examiner

The Long Partnership
1st Floor
Robertson House
Shore Street
Inverness
Highland
IV1 1NF

Bankers

Bank of Scotland
Main Street
Kyle of Lochalsh
IV40 8AB

South West Ross Community Car Scheme

**Report of the Trustees
For The Year Ended 31 March 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Accounting Standards including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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 or that period. In preparing these financial statements, the trustees are required to:

- o select suitable accounting policies and then apply them consistently;
- o observe the methods and principles in the Charities SORP;
- o make judgments and estimates that are reasonable and prudent;
- o state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- o 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 2006 (as amended) 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.

The financial statements were approved by the Board of Trustees and authorised for issue on

12.09.2024..... and signed on its behalf by:



.....
A Zell - Trustee

Independent Examiner's Report to the Trustees of South West Ross Community Car Scheme

I report on the accounts for the year ended 31 March 2024 set out on pages seven to fifteen.

Respective responsibilities of trustees and examiner

The charity's trustees 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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. 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 the independent examiner's report

My examination was 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 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 the accounts.

Independent examiner's statement

In connection with 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 accounts which accord with the accounting records and to 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 accounts to be reached.



Alan Long
The Institute of Chartered Accountants in England and Wales

The Long Partnership
1st Floor
Robertson House
Shore Street
Inverness
Highland
IV1 1NF

Date: 20/9/24.....

South West Ross Community Car Scheme

**Statement of Financial Activities
For The Year Ended 31 March 2024**

		31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	2,282	1,692
Charitable activities	5		
Transport services		38,145	35,935
Other trading activities	3	324	620
Investment income	4	<u>591</u>	<u>137</u>
Total		<u>41,342</u>	<u>38,384</u>
 EXPENDITURE ON			
Charitable activities	6		
Transport services		<u>41,517</u>	<u>35,982</u>
 NET INCOME/(EXPENDITURE)		(175)	2,402
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>75,136</u>	<u>72,734</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>74,961</u></u>	<u><u>75,136</u></u>

The notes form part of these financial statements

South West Ross Community Car Scheme (Registered number:)

**Balance Sheet
31 March 2024**

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
FIXED ASSETS			
Tangible assets	13	1,304	225
CURRENT ASSETS			
Debtors	14	4,273	3,199
Cash at bank		<u>72,375</u>	<u>73,493</u>
		76,648	76,692
CREDITORS			
Amounts falling due within one year	15	(2,991)	(1,781)
NET CURRENT ASSETS			
		<u>73,657</u>	<u>74,911</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>74,961</u>	<u>75,136</u>
NET ASSETS			
		<u>74,961</u>	<u>75,136</u>
FUNDS			
Unrestricted funds	16	<u>74,961</u>	<u>75,136</u>
TOTAL FUNDS			
		<u>74,961</u>	<u>75,136</u>

The financial statements were approved by the Board of Trustees and authorised for issue on

12.09.2024 and were signed on its behalf by:


.....
A Zell - Trustee

South West Ross Community Car Scheme

Notes to the Financial Statements For The Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These accounts are prepared on an accruals basis under the historical cost convention and in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

As required by the regulations, the accounts are prepared to comply with the Statement of Recommended Practice on Accounting and Reporting by Charities (FRS102) effective from 2015 (SORP 2015 FRS102) including requirements of the general purpose accounting standard FRS102.

The charity constitutes a public benefit entity as defined by FRS 102.

Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy.

For the purposes of FRS102, the Charity is a public benefit entity and accounting policies are applied accordingly. However, the trustees do not consider that these accounts depend on any material estimates or judgements except where specifically noted. The Charity has only basic financial instruments.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures & fittings depn - 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Irrecoverable VAT

Irrecoverable VAT is included in the expense or asset account to which it relates.

South West Ross Community Car Scheme

Notes to the Financial Statements - continued For The Year Ended 31 March 2024

2. DONATIONS AND LEGACIES			
		31.3.24	31.3.23
		£	£
Donations		<u>2,282</u>	<u>1,692</u>
3. OTHER TRADING ACTIVITIES			
		31.3.24	31.3.23
		£	£
Sale of tea towels		<u>324</u>	<u>620</u>
4. INVESTMENT INCOME			
		31.3.24	31.3.23
		£	£
Interest receivable - trading		<u>591</u>	<u>137</u>
5. INCOME FROM CHARITABLE ACTIVITIES			
		31.3.24	31.3.23
		£	£
Recovered from users	Activity		
	Transport services	1,259	1,927
Hospital run expenses recovered			
	Transport services	9,172	6,311
Grants	Transport services	<u>27,714</u>	<u>27,697</u>
		<u>38,145</u>	<u>35,935</u>
Grants received, included in the above, are as follows:			
		31.3.24	31.3.23
		£	£
Highland Council		21,500	21,500
NHS Highland		<u>6,214</u>	<u>6,197</u>
		<u>27,714</u>	<u>27,697</u>
6. CHARITABLE ACTIVITIES COSTS			
		Direct	Support
		Costs	costs (see
		£	note 7)
		£	£
Transport services		<u>17,330</u>	<u>24,187</u>
			Totals
			£
			<u>41,517</u>

South West Ross Community Car Scheme

Notes to the Financial Statements - continued For The Year Ended 31 March 2024

7. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs	£
			£	
Transport services	<u>22,839</u>	<u>64</u>	<u>1,284</u>	<u>24,187</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	<u>433</u>	<u>76</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

Travel expenses totalling NIL (2023 - £NIL) were reimbursed during the year.

10. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	15,699	14,478
Social security costs	241	303
Other pension costs	<u>712</u>	<u>712</u>
	<u>16,652</u>	<u>15,493</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Average number of staff per year	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted
	fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,692
Charitable activities	
Transport services	35,935
Other trading activities	620
Investment income	<u>137</u>
Total	<u>38,384</u>

South West Ross Community Car Scheme

Notes to the Financial Statements - continued For The Year Ended 31 March 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
EXPENDITURE ON	
Charitable activities	
Transport services	<u>35,982</u>
NET INCOME	2,402
RECONCILIATION OF FUNDS	
Total funds brought forward	72,734
TOTAL FUNDS CARRIED FORWARD	<u><u>75,136</u></u>

12. DONATED SERVICES

The Charity relies heavily on time donated by Trustees and other volunteers.

13. TANGIBLE FIXED ASSETS

	Fixtures & fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023	552	1,664	2,216
Additions	<u>664</u>	<u>848</u>	<u>1,512</u>
At 31 March 2024	<u>1,216</u>	<u>2,512</u>	<u>3,728</u>
DEPRECIATION			
At 1 April 2023	545	1,446	1,991
Charge for year	<u>167</u>	<u>266</u>	<u>433</u>
At 31 March 2024	<u>712</u>	<u>1,712</u>	<u>2,424</u>
NET BOOK VALUE			
At 31 March 2024	<u><u>504</u></u>	<u><u>800</u></u>	<u><u>1,304</u></u>
At 31 March 2023	<u><u>7</u></u>	<u><u>218</u></u>	<u><u>225</u></u>

South West Ross Community Car Scheme

Notes to the Financial Statements - continued For The Year Ended 31 March 2024

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	533	-
Prepayments	<u>3,740</u>	<u>3,199</u>
	<u>4,273</u>	<u>3,199</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	1,597	865
Other creditors	21	-
Accruals and deferred income	-	916
Accrued expenses	<u>1,373</u>	<u>-</u>
	<u>2,991</u>	<u>1,781</u>

16. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	75,136	(175)	74,961
	<u>75,136</u>	<u>(175)</u>	<u>74,961</u>
TOTAL FUNDS	<u>75,136</u>	<u>(175)</u>	<u>74,961</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	41,342	(41,517)	(175)
	<u>41,342</u>	<u>(41,517)</u>	<u>(175)</u>
TOTAL FUNDS	<u>41,342</u>	<u>(41,517)</u>	<u>(175)</u>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	72,734	2,402	75,136
	<u>72,734</u>	<u>2,402</u>	<u>75,136</u>
TOTAL FUNDS	<u>72,734</u>	<u>2,402</u>	<u>75,136</u>

South West Ross Community Car Scheme

Notes to the Financial Statements - continued For The Year Ended 31 March 2024

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,384	(35,982)	2,402
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>38,384</u>	<u>(35,982)</u>	<u>2,402</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	72,734	2,227	74,961
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>72,734</u>	<u>2,227</u>	<u>74,961</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,726	(77,499)	2,227
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>79,726</u>	<u>(77,499)</u>	<u>2,227</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

18. ULTIMATE CONTROLLING PARTY

South West Ross Community Car Scheme was a company limited by guarantee with no share capital. It was controlled by its members in accordance with the Memorandum and Articles of Association until 22 September 2023 when the charity became a SCIO.

South West Ross Community Car Scheme

Detailed Statement of Financial Activities For The Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,282	1,692
Other trading activities		
Sale of tea towels	324	620
Investment income		
Interest receivable - trading	591	137
Charitable activities		
Recovered from users	1,259	1,927
Hospital run expenses recovered	9,172	6,311
Grants	<u>27,714</u>	<u>27,697</u>
	<u>38,145</u>	<u>35,935</u>
Total incoming resources	41,342	38,384
EXPENDITURE		
Charitable activities		
Drivers expenses	17,330	13,271
Support costs		
Management		
Wages	15,699	14,478
Social security	241	303
Pensions	712	712
Insurance	299	311
Telephone, broadband and software subscriptions	913	965
Postage, stationery, office expenses and website	1,010	330
Advertising	385	327
Premises costs	2,314	2,305
Administrators expenses	181	-
Volunteer events and gifts	437	68
Membership subscriptions	53	65
Volunteers - other expenses	160	206
Fixtures and fittings	168	2
Computer equipment	<u>267</u>	<u>73</u>
	22,839	20,145
Finance		
Bank charges	64	-
Governance costs		
Accountancy and legal fees	1,284	2,566
Total resources expended	<u>41,517</u>	<u>35,982</u>
Net (expenditure)/income	<u>(175)</u>	<u>2,402</u>

This page does not form part of the statutory financial statements