

REGISTERED COMPANY NUMBER: SC305114 (Scotland)
REGISTERED CHARITY NUMBER: SC0034461

Report of the Trustees and
Financial Statements For The Year Ended 31 March 2020
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 2020

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15 to 16

South West Ross Community Car Scheme

Report of the Trustees For The Year Ended 31 March 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of 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 object of the charity is to provide a community transport service for such of the inhabitants of South West Ross and its neighbourhood who are in need of such a service, because of age, sickness or disability (mental or physical), or poverty, or because of a lack of availability of adequate and safe public passenger services.

The bedrock of the scheme is the local, volunteer telephonists (11) and drivers (27) who support the isolated communities of Wester Ross by organizing and providing transport to get to local medical appointments, transport links, dentists, social events and local shops and also to provide transport to hospital appointments across the Highlands. Volunteers provide the major "in kind" contribution to the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Voluntary Transport

SWRCCS drivers travelled 29,206 miles during the year. This included 8669 miles which were travelled getting to and from our passengers and 20,537 miles which were travelled with a passenger in the car getting them to wherever they needed to be; a service that assists in alleviating loneliness and isolation, encourages independence and enables social interaction within the community.

Volunteer drivers have undertaken 430 journeys and the telephonists have organised 475; an average of nearly 40 every month and an increase of 5% over the previous year.

The majority of reasons why people needed these journeys was for vital access to medical facilities. Without the SWRCCS many people would have found it much more difficult to access medical care and so the service that is being provided is vital to the health of our communities. Social outings and linking to public transport services were also important and these all support the wellbeing of the community.

South West Ross Community Car Scheme

Report of the Trustees For The Year Ended 31 March 2020

ACHIEVEMENT AND PERFORMANCE

Linking with Other Organisations

The SWRCCS has worked with other organisations and the good relationships that have been built with our partners has enabled the charity to respond much quicker and more effectively to the Covid 19 pandemic. The Scheme has also strengthened and formalised its working relationships with local community councils, medical practices, the Howard Doris Centre and other local organisations. Membership has been developed to include these groups so that they are informed about the work we do and can feed into the organisation. The strong relationships mean that the scheme can be more responsive to meet the needs of the South West Ross communities

COVID - 19

The onslaught of the Covid-19 pandemic required that the SWRCCS had to address new needs and challenges and the drivers started delivering prescriptions, supporting communities accessing services and, exceptionally, still taking people to hospital. Many of our existing volunteers had to self-isolate, however 30 new volunteers offered their services to continue this vital work. The imperatives to change protocols and set good practice in the delivery of our services has provided challenges and additional burdens on the organization; but with the commitment of our volunteers, the SWRCCS has been able to adapt quickly and safely.

Strategy

The Board is developing a strategy to include what a post Covid 19 world may look like. There is no doubt that the future will bring many challenges and changes however the Board feels that the organisation has shown resilience and flexibility and that the Scheme will be able to continue to meet the needs of the community and deliver appropriate and responsive services to those who need it.

FINANCIAL REVIEW

Financial Performance

The SWRCCS main income is through grants received from Highland Council and from NHS Highland; other income is generated from donations, from the proceeds of local fund-raising events and activities and passenger donations. The detailed financial information is shown in the financial statements.

The balance sheet identifies a small surplus of income over expenditure; the two main reasons for the surplus were due to an adjustment for the 2018/19 Highland Council grant that was not included in the 2018/19 accounts and for two month's salary that was not paid during the interregnum when a new Coordinator was appointed.

Reserves policy

The trustees have approved a policy to maintain reserves equivalent to two years of operating expenditure and this is reviewed regularly by the trustees in the light of any changing circumstances.

The Reserves Policy was approved by the trustees on 3 September 2019 and a review of the Financial Controls and Authorisation Policy and the Expenses policy was undertaken prior to their approval by the Board in June 2020.

Donated facilities and services

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

South West Ross Community Car Scheme

Report of the Trustees For The Year Ended 31 March 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee and a registered Scottish charity; it is regulated by its Memorandum and Articles of Association adopted when incorporated on 6 July 2006. The trustees were elected at the AGM and the trustees elect from their number, three honorary officers, a chair, a secretary and a treasurer. The Board and the honorary officers meet during the year and are responsible for the governance and strategic management of the charity.

The charity employs a part-time coordinator for 3 days a week who is responsible for administering 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.

The Board have worked hard over the year to ensure that the charity and the company adheres to all the statutory requirements and fulfils the objectives of the organisation laid down in the Memorandum and Articles of Association.

Recruitment and appointment of new trustees

The Trustees are appointed by the members at the annual general meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC305114 (Scotland)

Registered Charity number

SC0034461

Registered office

Loch Torridon Community Centre
By Achnasheen
Wester Ross
IV22 2EZ

Trustees

E Cameron
H M H Given
A S Maxwell
A Zell Honorary Treasurer
R Arthur
K A Wilkinson
R A Munday
A Wood
A Lyon (appointed 5.4.19)

Company Secretary

R Arthur

Independent Examiner

Alan E Long F.C.A., C.T.A
The Long Partnership
1st Floor
Robertson House
Shore Street
Inverness
Highland
IV1 1NF

South West Ross Community Car Scheme

Report of the Trustees For The Year Ended 31 March 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Bank of Scotland
Main Street
Kyle of Lochalsh
IV22 2EZ

Approved by order of the board of trustees on 3 September 2020 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 2020 set out on pages six to fourteen.

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. 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 E Long F.C.A., C.T.A
The Long Partnership
1st Floor
Robertson House
Shore Street
Inverness
Highland
IV1 1NF

3 September 2020

South West Ross Community Car Scheme

Statement of Financial Activities For The Year Ended 31 March 2020

	Notes	31.3.20 Unrestricted fund £	31.3.19 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		391	938
Charitable activities			
Transport services		41,815	37,994
Other trading activities	2	402	1,054
Investment income	3	516	26
Total		<u>43,124</u>	<u>40,012</u>
EXPENDITURE ON			
Raising funds		606	100
Charitable activities			
Transport services		33,632	34,208
Total		<u>34,238</u>	<u>34,308</u>
NET INCOME		8,886	5,704
RECONCILIATION OF FUNDS			
Total funds brought forward		57,630	51,926
TOTAL FUNDS CARRIED FORWARD		<u><u>66,516</u></u>	<u><u>57,630</u></u>

The notes form part of these financial statements

South West Ross Community Car Scheme (Registered number: SC305114)

**Balance Sheet
31 March 2020**

	Notes	31.3.20 Unrestricted fund £	31.3.19 Total funds £
FIXED ASSETS			
Tangible assets	9	535	713
CURRENT ASSETS			
Debtors	10	254	355
Cash at bank		67,325	58,126
		<u>67,579</u>	<u>58,481</u>
CREDITORS			
Amounts falling due within one year	11	(1,598)	(1,564)
		<u>65,981</u>	<u>56,917</u>
NET CURRENT ASSETS			
		<u>66,516</u>	<u>57,630</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>66,516</u>	<u>57,630</u>
NET ASSETS			
		<u>66,516</u>	<u>57,630</u>
FUNDS	12		
Unrestricted funds		66,516	57,630
TOTAL FUNDS		<u>66,516</u>	<u>57,630</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that 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 charitable company as at the end of each financial year and of its surplus or deficit 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 charitable company.

South West Ross Community Car Scheme (Registered number: SC305114)

Balance Sheet - continued
31 March 2020

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

The financial statements were approved by the Board of Trustees and authorised for issue on 3 September 2020 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 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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 and fittings - 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 2020

2. OTHER TRADING ACTIVITIES

	31.3.20	31.3.19
	£	£
Fundraising events	402	1,054
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.3.20	31.3.19
	£	£
Interest receivable - trading	516	26
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.20	31.3.19
	£	£
Depreciation - owned assets	178	238
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

Travel expenses totalling £358 (2019 - £928) were reimbursed to trustees in the year.

6. STAFF COSTS

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

	31.3.20	31.3.19
Average number of staff per year	1	1
	<u> </u>	<u> </u>

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

South West Ross Community Car Scheme

Notes to the Financial Statements - continued For The Year Ended 31 March 2020

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	938
Charitable activities	
Transport services	37,994
Other trading activities	1,054
Investment income	26
Total	<u>40,012</u>
EXPENDITURE ON	
Raising funds	100
Charitable activities	
Transport services	34,208
Total	<u>34,308</u>
NET INCOME	<u>5,704</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	51,926
TOTAL FUNDS CARRIED FORWARD	<u><u>57,630</u></u>

8. DONATED SERVICES

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

South West Ross Community Car Scheme

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2020**

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2019 and 31 March 2020	552	1,664	2,216
DEPRECIATION			
At 1 April 2019	529	974	1,503
Charge for year	5	173	178
At 31 March 2020	534	1,147	1,681
NET BOOK VALUE			
At 31 March 2020	18	517	535
At 31 March 2019	23	690	713

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20	31.3.19
	£	£
Trade debtors	254	355

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20	31.3.19
	£	£
Trade creditors	867	1,114
Social security and other taxes	-	30
Other creditors	731	420
	1,598	1,564

12. MOVEMENT IN FUNDS

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	57,630	8,886	66,516
TOTAL FUNDS	57,630	8,886	66,516

South West Ross Community Car Scheme

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2020**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,124	(34,238)	8,886
TOTAL FUNDS	<u>43,124</u>	<u>(34,238)</u>	<u>8,886</u>

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	51,926	5,704	57,630
TOTAL FUNDS	<u>51,926</u>	<u>5,704</u>	<u>57,630</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,012	(34,308)	5,704
TOTAL FUNDS	<u>40,012</u>	<u>(34,308)</u>	<u>5,704</u>

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

	At 1.4.18 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	51,926	14,590	66,516
TOTAL FUNDS	<u>51,926</u>	<u>14,590</u>	<u>66,516</u>

South West Ross Community Car Scheme

Notes to the Financial Statements - continued For The Year Ended 31 March 2020

12. MOVEMENT IN FUNDS - continued

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	83,136	(68,546)	14,590
TOTAL FUNDS	<u>83,136</u>	<u>(68,546)</u>	<u>14,590</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

14. ULTIMATE CONTROLLING PARTY

South West Ross community car scheme is a company limited by guarantee with no share capital. It is controlled by its members in accordance with the Memorandum and Articles of Association.

South West Ross Community Car Scheme

Detailed Statement of Financial Activities For The Year Ended 31 March 2020

	31.3.20 £	31.3.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	391	938
Other trading activities		
Fundraising events	402	1,054
Investment income		
Interest receivable - trading	516	26
Charitable activities		
Recovered from users	2,191	2,060
Hospital run expenses recovered	8,745	7,707
Grants	30,879	28,227
	<hr/>	<hr/>
	41,815	37,994
Total incoming resources	<hr/>	<hr/>
	43,124	40,012
EXPENDITURE		
Raising donations and legacies		
Fund raising costs	606	100
Charitable activities		
Drivers expenses	14,512	14,260
Support costs		
Management		
Trustees' expenses	358	928
Wages	10,975	11,137
Pensions	524	500
Insurance	588	568
Telephone, broadband and software subscriptions	1,460	1,356
Postage, stationery, office expenses and website	563	868
Advertising	190	215
Sundries	246	592
Premises costs	2,157	1,980
Administrators expenses	59	284
Training	-	69
Volunteer events and gifts	842	655
Membership subscriptions	55	50
Carried forward	18,017	19,202

This page does not form part of the statutory financial statements

South West Ross Community Car Scheme

Detailed Statement of Financial Activities For The Year Ended 31 March 2020

	31.3.20	31.3.19
	£	£
Management		
Brought forward	18,017	19,202
Depreciation of tangible and heritage assets	178	238
	<u>18,195</u>	<u>19,440</u>
Governance costs		
Accountancy and legal fees	925	508
	<u>34,238</u>	<u>34,308</u>
Total resources expended		
Net income	<u>8,886</u>	<u>5,704</u>

This page does not form part of the statutory financial statements