

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

Report of the Trustees and
Financial Statements For The Year Ended 31 March 2023
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

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South West Ross Community Car Scheme

Report of the Trustees For The Year Ended 31 March 2023

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 2023. 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 South West Ross Community Car Scheme (SWRCCS) charity is to provide a community transport service for such of the residents 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 transport services.

The charity employs a part-time coordinator with local volunteers, comprising 10 telephonists and 46 drivers, forming the bedrock of the scheme. 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 other medical appointments across the Highlands. Volunteers provide the major "in kind" contribution to the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Drivers have undertaken a 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 and optical 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

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 telephone calls

At the start of the Covid pandemic in 2020, SWRCCS responded to the restrictions, putting into place operational changes, working within the objects of the charity and ensuring the safety of service users and volunteers. These constraints eased during 2022/23. However volunteers are mindful of continuing incidents of infection and are provided with appropriate PPE. During 2022/23, hospitals are addressing the backlog of appointments and interventions, even arranging Sunday appointments. The SWRCCS has undertaken additional runs to hospitals to meet this transport need. In the last year, two of the three local dental practices have closed and the other nearest dental surgeries are now over fifty miles away. SWRCCS deliver the transport to get residents to these centres where no appropriate public transport exists.

In 2022/2023 volunteer drivers covered 24,427 miles (21,788 miles in 2021/22), they undertook 739 runs (419 runs in 2021/22), 1542 prescriptions were delivered, (1666 in 2021/22) and 151 hospital runs were undertaken (114 in 2021/22); in total a 14.6% increase in organized runs from 2021/22

South West Ross Community Car Scheme

Report of the Trustees For The Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Linking and Collaboration with other Organisations

SWRCCS maintains close links with their main funders, Highland Council and NHS Highland, and provides regular reports on finance and activity. The Scheme liaises closely with the three medical practices, all of whom have welcomed the prescription delivery service and the transportation of residents for medical and vaccine appointments as well as hospital outpatient appointments and inpatient admissions.

SWRCCS continues to value close working relationships with other related organisations; sharing good practice, sharing responses and solutions to different scenarios and listening to people about their needs and ways in which the Scheme can support our communities. SWRCCS has had an input into the Torridon and Kinlochewe community development plan survey, the results of which were published in the spring of 2022 and the draft plan launched in March 2023. The action plan includes a number of transport related actions, some of which SWRCCS has already implemented. The document provides strong evidence of the need and desire for services and provides further evidence of the value of a collaborative approach.

SWRCCS has maintained links with other organisations including :

Community Transport Association (Scotland), Highland Third Sector Interface, Local Community Councils, Volunteer Scotland, Shieldaig Parents Group, Skye & Lochaber Council for Voluntary Organisations, Energy Savings Trust.

We are fortunate to have strong and growing relationships with local community councils, medical practices, the Howard Doris Centre and other local organisations. Our strong relationships have meant that we can be more responsive and meet the needs of our local communities appropriately, and respond quickly to local needs.

Volunteers

SWRCCS is always actively seeking new volunteers and have welcomed four new drivers in the year. The commitment and dedication of our volunteers, as drivers, telephonists and board members has enabled us to continue to provide this essential service to our communities.

Our volunteers offer their time, telephones and cars for the benefit of the local community. Many of our volunteers gain benefit through their role in supporting and developing strong relationships with people in their communities. Volunteering with the Car Scheme provides a feeling of connectedness and purpose.

Strategy

The officers and trustees meet regularly to monitor the operations of the charity, identify pressures on services and determine strategy based on identified need. A group of trustees have been researching the feasibility of having a community vehicle and so supporting larger groups to access transport to get to events in different places. These discussions are ongoing and have involved a number of local partners.

Another group have taken forward and developed the proposal in 2021/22 to change the legal status of the charity to a Scottish Charitable Incorporated Organisation (SCIO) and this was agreed at a trustees' meeting in 2022.

FINANCIAL REVIEW

Financial Performance

SWRCCS derives its main income through grants received from Highland Council and from NHS Highland. In the summer of 2023, the Scheme will be applying for continued funding from Highland Council.

Income includes an increase in donations which have come from users of the scheme, drivers and from other sources such as the Hickman Trust, individual supporters and the sale of tea towels. The coordinator reports quarterly to the trustees on variances of income and expenditure in the budget statement; these mainly relate to the gradual resumption of passenger runs and the increased number of hospital, medical and exceptional runs and not running some activities, such as training and fundraising events, deferred during the Covid pandemic and scheduled to recommence in 2023/24.

It is envisaged that the model of provision will continue to evolve, responding to post covid easing, and new needs and demands.

Budget variances are reported to the officers and trustees on the budget statement and are accompanied by explanatory notes. The detailed financial information is shown in the financial statements.

South West Ross Community Car Scheme

Report of the Trustees For The Year Ended 31 March 2023

FINANCIAL REVIEW

Reserves policy

The Reserves Policy was approved by the trustees in 2019 and, as with other policies and procedures, is reviewed regularly. SWRCCS holds sufficient reserves to operate for a period of two years and 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 the Financial Controls and Authorisation Policy and the Expenses policy was undertaken and revisions were approved by the trustees in February 2022.

Donated facilities and services

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Board ensure that the charity and the company adheres to all statutory requirements, and fulfil the objectives of the organisation laid down in the current Memorandum and Articles of Association. This document was drawn up in 2006 and, as agreed by the trustees, SWRCCS are in the process of changing their legal status to that of a SCIO. A new Constitution has been developed that will simplify the structure of the organisation; it will also define more clearly the role of the members. An Extraordinary General Meeting will be held in 2023 to formally agree the submission

Structure and Management

The charity is a company limited by guarantee and is a registered Scottish charity; it is regulated by its Memorandum and Articles of Association. 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 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

Recruitment of new trustees

One trustee resigned at the November AGM and two new trustees were recruited. 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

South West Ross Community Car Scheme

Report of the Trustees For The Year Ended 31 March 2023

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

A Wood

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

Approved by order of the board of trustees on 29 September 2023 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 2023 set out on pages six to thirteen.

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

29 September 2023

South West Ross Community Car Scheme

Statement of Financial Activities For The Year Ended 31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,692	1,773
Charitable activities			
Transport services		35,935	33,107
Other trading activities	2	620	371
Investment income	3	137	481
Total		<u>38,384</u>	<u>35,732</u>
EXPENDITURE ON			
Charitable activities			
Transport services		<u>35,982</u>	<u>32,861</u>
NET INCOME		2,402	2,871
RECONCILIATION OF FUNDS			
Total funds brought forward		72,734	69,863
TOTAL FUNDS CARRIED FORWARD		<u><u>75,136</u></u>	<u><u>72,734</u></u>

The notes form part of these financial statements

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

Balance Sheet 31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	9	225	301
CURRENT ASSETS			
Debtors	10	3,199	3,479
Cash at bank		73,493	71,053
		<u>76,692</u>	<u>74,532</u>
CREDITORS			
Amounts falling due within one year	11	(1,781)	(2,099)
		<u>74,911</u>	<u>72,433</u>
NET CURRENT ASSETS			
		<u>75,136</u>	<u>72,734</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>75,136</u>	<u>72,734</u>
NET ASSETS			
		<u>75,136</u>	<u>72,734</u>
FUNDS	12		
Unrestricted funds		<u>75,136</u>	<u>72,734</u>
TOTAL FUNDS		<u>75,136</u>	<u>72,734</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

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 29 September 2023 and were signed on its behalf by:



A Zell - Trustee

The notes form part of these financial statements

South West Ross Community Car Scheme

Notes to the Financial Statements For The Year Ended 31 March 2023

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 & 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 2023

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	620	371
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Interest receivable - trading	137	481
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	76	100
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

Travel expenses totalling NIL (2022 - £42 (1 trustees)) were reimbursed during the year.

6. STAFF COSTS

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

	31.3.23	31.3.22
Average number of staff per year	1	1
	<u> </u>	<u> </u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,773
Charitable activities	
Transport services	33,107
Other trading activities	371
Investment income	481
Total	<u>35,732</u>

EXPENDITURE ON

South West Ross Community Car Scheme

Notes to the Financial Statements - continued For The Year Ended 31 March 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricte fund £
Charitable activities	
Transport services	32,861
	<hr/>
NET INCOME	2,871
RECONCILIATION OF FUNDS	
Total funds brought forward	69,863
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>72,734</u>

8. DONATED SERVICES

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

9. TANGIBLE FIXED ASSETS

	Fixtures & fittings depn £	Computer equipment £	Totals £
COST			
At 1 April 2022 and 31 March 2023	552	1,664	2,216
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2022	542	1,373	1,915
Charge for year	3	73	76
	<hr/>	<hr/>	<hr/>
At 31 March 2023	545	1,446	1,991
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2023	7	218	225
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2022	10	291	301
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other debtors	-	3,479
Prepayments	3,199	-
	<hr/>	<hr/>
	<u>3,199</u>	<u>3,479</u>

South West Ross Community Car Scheme

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2023**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	865	1,443
Accruals and deferred income	916	656
	<u>1,781</u>	<u>2,099</u>

12. 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>

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>38,384</u>	<u>(35,982)</u>	<u>2,402</u>
TOTAL FUNDS	<u>38,384</u>	<u>(35,982)</u>	<u>2,402</u>

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	69,863	2,871	72,734
	<u>69,863</u>	<u>2,871</u>	<u>72,734</u>
TOTAL FUNDS	<u>69,863</u>	<u>2,871</u>	<u>72,734</u>

South West Ross Community Car Scheme

Notes to the Financial Statements - continued For The Year Ended 31 March 2023

12. 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	35,732	(32,861)	2,871
TOTAL FUNDS	<u>35,732</u>	<u>(32,861)</u>	<u>2,871</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	69,863	5,273	75,136
TOTAL FUNDS	<u>69,863</u>	<u>5,273</u>	<u>75,136</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	74,116	(68,843)	5,273
TOTAL FUNDS	<u>74,116</u>	<u>(68,843)</u>	<u>5,273</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

South West Ross Community Car Scheme

Notes to the Financial Statements - continued For The Year Ended 31 March 2023

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 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,692	1,773
Other trading activities		
Fundraising events	620	371
Investment income		
Interest receivable - trading	137	481
Charitable activities		
Recovered from users	1,927	1,425
Hospital run expenses recovered	6,311	5,150
Grants	27,697	26,532
	<u>35,935</u>	<u>33,107</u>
Total incoming resources	38,384	35,732
EXPENDITURE		
Charitable activities		
Drivers expenses	13,271	11,309
Support costs		
Management		
Trustees' expenses	-	42
Wages	14,478	12,796
Social security	303	646
Pensions	712	647
Insurance	311	299
Telephone, broadband and software subscriptions	965	1,681
Postage, stationery, office expenses and website	330	780
Advertising	327	325
Sundries	-	675
Premises costs	2,305	1,995
Administrators expenses	-	256
Volunteer events and gifts	68	147
Membership subscriptions	65	70
Volunteers - other expenses	206	519
Fixtures and fittings	2	100
Computer equipment	73	-
	<u>20,145</u>	<u>20,978</u>
Finance		
Bank charges	-	32

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 2023**

	31.3.23	31.3.22
	£	£
Finance		
Governance costs		
Accountancy and legal fees	2,566	542
Total resources expended	<u>35,982</u>	<u>32,861</u>
Net income	<u>2,402</u>	<u>2,871</u>

This page does not form part of the statutory financial statements

