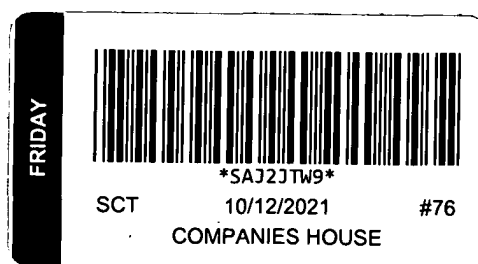


Registered number: SC128566

**ARRIVA SCOTLAND WEST LIMITED**

**Annual report and financial statements**

**For the Year Ended 31 December 2020**



COMPANIES HOUSE

**10 DEC 2021**

EDINBURGH MAILBOX

---

**ARRIVA SCOTLAND WEST LIMITED**

---

**Company Information**

---

<b>Director</b>	J I Thompson
<b>Registered number</b>	SC128566
<b>Registered office</b>	The Ca'D'Oro 45 Gordon Street Glasgow Scotland G1 3PE
<b>Independent auditors</b>	PricewaterhouseCoopers LLP Chartered Accountants and Statutory Auditors Central Square South Orchard Street Newcastle upon Tyne NE1 3AZ

---

## ARRIVA SCOTLAND WEST LIMITED

---

### Contents

---

	Page(s)
Director's report	1 - 2
Independent auditors' report	3 - 6
Statement of comprehensive income	7
Balance sheet	8
Statement of changes in equity	9
Notes to the financial statements	10 - 17

---

## ARRIVA SCOTLAND WEST LIMITED

---

### Director's report For the Year Ended 31 December 2020

---

The director presents his report and the audited financial statements for the year ended 31 December 2020.

#### PRINCIPAL ACTIVITIES

The principal activity of the company was previously the operation of bus and coach services. The company did not trade during the year and disposed of its remaining tangible and intangible assets in 2019.

#### RESULTS AND DIVIDENDS

The profit for the year amounted to £NIL (2019 - £2,000).

The company paid a dividend for £400,000 during the current year (2019: £NIL)

#### DIRECTOR

The directors who served during the year, and up to the date of signing the financial statements, were:

D Cocker (resigned 31 March 2020)

J I Thompson (appointed 31 March 2020)

#### FUTURE DEVELOPMENTS

The company is no longer operating passenger services and disposed of its remaining tangible and intangible assets in 2019. Remaining assets and liabilities will be collected and extinguished as appropriate. Accordingly, the going concern basis of preparation is not appropriate and the financial statements have been prepared on a basis other than going concern.

---

## ARRIVA SCOTLAND WEST LIMITED

---

### Director's report For the Year Ended 31 December 2020

---

#### STATEMENT OF DIRECTOR'S RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The director is responsible for preparing the Annual report and the financial statements in accordance with applicable law and regulation.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, comprising FRS 101 "Reduced Disclosure Framework", and applicable law).

Under company law, a director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements, the director is required to::

- select suitable accounting policies and then apply them consistently;
- state whether applicable UK Accounting Standards, comprising FRS 101, have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the audited financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The director is also responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006.

#### Director's confirmations

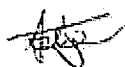
In the case of each director in office at the date the director's report is approved:

- so far as the director is aware, there is no relevant audit information of which the company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

In preparing this report, the director has taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

The director has also taken advantage of the small company exemptions provided by Section 414B of the Companies Act 2006 and have not prepared a strategic report.

This report was approved by the board on 3 December 2021 and signed on behalf of the Board.



**J I Thompson**  
Director

# Independent auditors' report to the members of Arriva Scotland West Limited

## Report on the audit of the financial statements

### Opinion

In our opinion, Arriva Scotland West Limited's financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2020 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, comprising FRS 101 "Reduced Disclosure Framework", and applicable law); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements, included within the Annual report and financial statements (the "Annual Report"), which comprise: the Balance sheet as at 31 December 2020; the Statement of comprehensive income and the Statement of changes in equity for the year then ended; and the notes to the financial statements, which include a description of the significant accounting policies.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities under ISAs (UK) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Independence

We remained independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, which includes the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

### Emphasis of matter - financial statements prepared on a basis other than going concern

In forming our opinion on the financial statements, which is not modified, we draw attention to note 1.1 to the financial statements which describes the director's reasons why the financial statements have been prepared on a basis other than going concern.

### Reporting on other information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The director is responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

# Independent auditors' report to the members of Arriva Scotland West Limited (continued)

## Reporting on other information (continued)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report based on these responsibilities.

With respect to the Director's report, we also considered whether the disclosures required by the UK Companies Act 2006 have been included.

Based on our work undertaken in the course of the audit, the Companies Act 2006 requires us also to report certain opinions and matters as described below.

## Director's report

In our opinion, based on the work undertaken in the course of the audit, the information given in the Director's report for the year ended 31 December 2020 is consistent with the financial statements and has been prepared in accordance with applicable legal requirements.

In light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we did not identify any material misstatements in the Director's report.

## Responsibilities for the financial statements and the audit

### Responsibilities of the director for the financial statements

As explained more fully in the Statement of director's responsibilities in respect of the financial statements, the director is responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view. The director is also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the director is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the director either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

# Independent auditors' report to the members of Arriva Scotland West Limited (continued)

## **Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the company and industry, we identified that the principal risks of non-compliance with laws and regulations related to the Companies Act 2006 and employment and tax legislation, and we considered the extent to which non-compliance might have a material effect on the financial statements. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to improve financial results and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Review of board minutes;
- Review of legal expenditure in the year to identify potential non-compliance with laws and regulations;
- Evaluation of management's controls designed to prevent and detect irregularities;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations; and
- Challenging assumptions and judgements made by management in their significant accounting estimates, including recoverability of debtors.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditors' report.

## **Use of this report**

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.



# Independent auditors' report to the members of Arriva Scotland West Limited (continued)

## Other required reporting

### Companies Act 2006 exception reporting

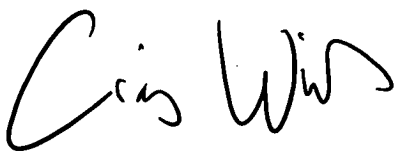
Under the Companies Act 2006 we are required to report to you if, in our opinion:

- we have not obtained all the information and explanations we require for our audit; or
- adequate accounting records have not been kept by the company, or returns adequate for our audit have not been received from branches not visited by us; or
- certain disclosures of director's remuneration specified by law are not made; or
- the financial statements are not in agreement with the accounting records and returns.

We have no exceptions to report arising from this responsibility.

### Entitlement to exemptions

Under the Companies Act 2006 we are required to report to you if, in our opinion, the director was not entitled to: prepare financial statements in accordance with the small companies regime; take advantage of the small companies exemption in preparing the Director's report; and take advantage of the small companies exemption from preparing a strategic report. We have no exceptions to report arising from this responsibility.



Craig Willis (Senior Statutory Auditor)

for and on behalf of PricewaterhouseCoopers LLP

Chartered Accountants and Statutory Auditors

Newcastle

3 December 2021

---

ARRIVA SCOTLAND WEST LIMITED

---

Statement of comprehensive income  
For the Year Ended 31 December 2020

---

	Note	2020 £000	2019 £000
Interest receivable and similar income	6	1	2
<b>Profit before taxation</b>		<b>1</b>	<b>2</b>
Tax on profit	7	(1)	-
<b>Profit for the financial year</b>		<b>-</b>	<b>2</b>
<b>Total comprehensive income for the financial year</b>		<b>-</b>	<b>2</b>

The notes on pages 10 to 17 form part of these financial statements.

**ARRIVA SCOTLAND WEST LIMITED**  
Registered number: SC128566

**Balance sheet**  
**As at 31 December 2020**

	Note	2020 £000	2019 £000
<b>Current assets</b>			
Debtors: Amounts falling due within one year	9	2,273	2,672
		<u>2,273</u>	<u>2,672</u>
Creditors: Amounts falling due within one year	10	(1)	-
		<u></u>	<u></u>
<b>Net current assets</b>		<u>2,272</u>	<u>2,672</u>
<b>Total assets less current liabilities</b>		<u>2,272</u>	<u>2,672</u>
<b>Net assets</b>		<u>2,272</u>	<u>2,672</u>
<b>Capital and reserves</b>			
Called up share capital	11	1,600	1,600
Profit and loss account		672	1,072
		<u></u>	<u></u>
<b>Total shareholders' funds</b>		<u>2,272</u>	<u>2,672</u>

The financial statements on pages 7 to 17 were approved and authorised for issue by the board and were signed on its behalf on 3 December 2021.



**J I Thompson**  
Director

The notes on pages 10 to 17 form part of these financial statements.

---

**ARRIVA SCOTLAND WEST LIMITED**

---

**Statement of changes in equity  
For the Year Ended 31 December 2020**

---

	Called up share capital	Profit and loss account	Total shareholders' funds
	£000	£000	£000
<b>At 1 January 2019</b>	<b>1,600</b>	<b>1,070</b>	<b>2,670</b>
<b>Comprehensive income for the year</b>			
Profit for the financial year	-	2	2
<b>Total comprehensive income for the year</b>	<b>-</b>	<b>2</b>	<b>2</b>
<b>At 31 December 2019 and at 1 January 2020</b>	<b>1,600</b>	<b>1,072</b>	<b>2,672</b>
Profit for the financial year	-	-	-
<b>Total comprehensive income for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>
Dividends paid (Note 8)	-	(400)	(400)
<b>At 31 December 2020</b>	<b>1,600</b>	<b>672</b>	<b>2,272</b>

The notes on pages 10 to 17 form part of these financial statements.

---

## **ARRIVA SCOTLAND WEST LIMITED**

---

### **Notes to the financial statements For the year ended 31 December 2020**

---

#### **1. ACCOUNTING POLICIES**

##### **1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with Financial Reporting Standard 101 'Reduced Disclosure Framework' (FRS 101) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied to all years, unless otherwise stated. The financial statements have been prepared on a basis other than going concern.

##### **GOING CONCERN**

The company previously operated bus and coach services but has now ceased to trade and disposed of its tangible and intangible assets. It will remain in existence for the settlement of any assets and liabilities.

Accordingly, the going concern basis of preparation is not appropriate and the financial statements have been prepared on a basis other than going concern. No adjustments have been made to the financial statements to reduce assets to their realisable values, provide for any potential liabilities or to reclassify fixed assets and long-term liabilities as current assets and liabilities.

---

## ARRIVA SCOTLAND WEST LIMITED

---

### Notes to the financial statements For the year ended 31 December 2020

---

#### 1. ACCOUNTING POLICIES (CONTINUED)

##### 1.2 FINANCIAL REPORTING STANDARD 101 - REDUCED DISCLOSURE EXEMPTIONS

The company has taken advantage of the following disclosure exemptions under FRS 101:

- the requirements of IFRS 7 Financial Instruments: Disclosures
- the requirements of paragraphs 91-99 of IFRS 13 Fair Value Measurement
- the requirements of the second sentence of paragraph 110 and paragraphs 113(a), 114, 115, 118, 119(a) to (c), 120 to 127 and 129 of IFRS 15 Revenue from Contracts with Customers
- the requirements of paragraph 52, the second sentence of paragraph 89, and paragraphs 90, 91 and 93 of IFRS 16 Leases. The requirements of paragraph 58 of IFRS 16, provided that the disclosure of details in indebtedness relating to amounts payable after 5 years required by company law is presented separately for lease liabilities and other liabilities, and in total
- the requirement in paragraph 38 of IAS 1 'Presentation of Financial Statements' to present comparative information in respect of:
  - paragraph 79(a)(iv) of IAS 1;
  - paragraph 73(e) of IAS 16 Property, Plant and Equipment;
  - paragraph 118(e) of IAS 38 Intangible Assets;
- the requirements of paragraphs 10(d), 10(f), 16, 38A, 38B, 38C, 38D, 40A, 40B, 40C, 40D, 111 and 134-136 of IAS 1 Presentation of Financial Statements
- the requirements of IAS 7 Statement of Cash Flows
- the requirements of paragraphs 30 and 31 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- the requirements of paragraph 17 and 18A of IAS 24 Related Party Disclosures
- the requirements in IAS 24 Related Party Disclosures to disclose related party transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member
- the requirements of paragraphs 130(f)(ii), 130(f)(iii), 134(d)-134(f) and 135(c)-135(e) of IAS 36 Impairment of Assets.

The company is a qualifying entity for the purpose of FRS 101 and Note 12 gives details of the company's ultimate parent and from where its consolidated financial statements, prepared in accordance with IFRS, may be obtained.

FRS 101 sets out a reduced disclosure framework for a "qualifying entity" as defined in the standard which permits a qualifying entity to apply the recognition, measurement and disclosure requirements of International Financial Reporting Standards as adopted by the EU, but makes amendments where necessary in order to comply with the Companies Act 2006.

The company has notified its shareholders in writing about, and they do not object to, the use of the disclosure exemptions used by the company in these financial statements, the most significant of which are summarised above.

The equivalent disclosures are included in the consolidated financial statements of the ultimate parent company, Deutsche Bahn AG, in accordance with the application guidance of FRS 100 "Application of financial reporting requirements".

---

## ARRIVA SCOTLAND WEST LIMITED

---

### Notes to the financial statements For the year ended 31 December 2020

---

#### 1. ACCOUNTING POLICIES (CONTINUED)

##### 1.3 SHARES

Proceeds from the issuance of shares are accounted as equity (forming part of Total shareholders' funds) only to the extent that they include no contractual obligation upon the company to deliver cash or other financial assets to another party (or exchange financial assets or financial liabilities with another party on unfavourable terms). Where this condition is not satisfied, the proceeds of issuance are accounted as financial liabilities, initially measured at fair value and subsequently at amortised cost.

##### 1.4 DEBTORS

Trade and other debtors are held with the intention to collect the contractual cash flows and are initially measured at fair value and subsequently at amortised cost less any allowance for impairment (where such allowance is material).

The simplified approach is used to measure expected lifetime credit loss allowances under IFRS 9 for trade and other debtors on a collective basis for any assets that are not considered to be individually impaired. Trade and other debtors are considered to be individually impaired when there is objective evidence that the estimated future cash flows associated with the asset have been affected. Objective evidence for impairment could be observable changes in national or local economic conditions / government policies on transport. Allowances for expected credit losses on trade and other debtors are recognised only where they are material.

##### 1.5 CREDITORS

Trade creditors are obligations to pay for goods / services that have been acquired in the ordinary course of business are initially stated at fair value.

##### 1.6 DIVIDENDS

Dividends are recognised in the company's financial statements in the period in which the dividends are paid to the shareholder.

---

## ARRIVA SCOTLAND WEST LIMITED

---

### Notes to the financial statements For the year ended 31 December 2020

---

#### 1. ACCOUNTING POLICIES (CONTINUED)

##### 1.7 TAXATION

The tax charge or credit in the statement of comprehensive income represents the sum of the current tax charge or credit and the deferred tax charge or credit for the year. Tax is recognised within the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in shareholders' funds.

The current tax charge or credit is based on the taxable profit for the year. Taxable profit can differ from the profit or loss before tax as reported in the statement of comprehensive income because it excludes items of income or expense that are taxable or deductible in other years, or that are never taxable or deductible. The company's liability or asset relating to current tax is calculated using rates prevailing during the year.

Deferred taxation is recognised on the temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements.

Deferred tax liabilities are recognised for all taxable temporary differences and deferred tax assets are recognised for all deductible temporary timing differences to the extent that it is probable that taxable profits will be available against which deductible temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised, using rates that have been enacted or substantively enacted at the balance sheet date. Deferred tax is charged or credited in the statement of comprehensive income, except when it relates to items charged or credited directly to equity, in which case deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current taxation assets against current taxation liabilities and when the deferred taxation assets and liabilities relate to taxation levied by the same taxation authority, and the company intends to settle its current taxation assets and liabilities on a net basis.

Deferred tax assets and liabilities are not discounted.

#### 2. GENERAL INFORMATION

The company is a private limited company, limited by shares and incorporated and domiciled in Scotland, the United Kingdom.

The registered company number is SC128566 and the address of the registered office is The Ca'D'Oro, 45 Gordon Street, Glasgow, Scotland, G1 3PE.



---

## ARRIVA SCOTLAND WEST LIMITED

---

### Notes to the financial statements For the year ended 31 December 2020

---

#### 3. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Application of certain company accounting policies required management to make judgements, assumptions and estimates concerning the future as detailed below.

The preparation of financial statements in conformity with FRS 101 requires management to make estimates and judgements in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expense. Estimates and judgements are based on historical experience and management's best knowledge of the amount. Due to the inherent uncertainty in making estimates and judgements, actual results in future periods may be based on amounts which differ from those estimates.

##### **Critical judgements in applying accounting policies**

There were no judgments made in applying the company's accounting policies that had a significant effect on the financial statements.

##### **Critical assumptions and key sources of estimation uncertainty**

The following area is a critical assumption concerning the future and the key source of estimation uncertainty in the reporting period that may have a risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

##### Impairment of debtors

The company make an estimate of the recoverable value of debtors. When assessing impairment of debtors, management considers factors including the ageing profile of debtors and historical experience. See Note 9 for the carrying amount of debtors.

#### 4. OPERATING PROFIT

During the year, the director, whose contract of service is with another group company, did not receive any emoluments in respect of services provided to the company (2019 £Nil).

Fees paid to the company's auditors during the year in respect of the audit of the financial statements were paid by Arriva plc.

#### 5. STAFF COSTS

The company has no employees other than the director, who did not receive any remuneration (2019 - £NIL).

---

**ARRIVA SCOTLAND WEST LIMITED**

---

**Notes to the financial statements  
For the year ended 31 December 2020**

---

**6. INTEREST RECEIVABLE AND SIMILAR INCOME**

	<b>2020 £000</b>	<b>2019 £000</b>
Interest receivable from group undertakings	<u>1</u>	<u>2</u>
	<u><u>1</u></u>	<u><u>2</u></u>

**7. TAX ON PROFIT**

	<b>2020 £000</b>	<b>2019 £000</b>
<b>CORPORATION TAX</b>		
Adjustments in respect of previous years	<u>1</u>	<u>-</u>
<b>TOTAL CURRENT TAX CHARGE</b>	<u><u>1</u></u>	<u><u>-</u></u>
<b>Tax charge on profit</b>	<u><u>1</u></u>	<u><u>-</u></u>

**FACTORS AFFECTING TAX CHARGE FOR THE YEAR**

The tax assessed for the year is the same as (2019 - *the same as*) the standard rate of corporation tax in the UK of 19% (2019 - 19%) as set out below:

	<b>2020 £000</b>	<b>2019 £000</b>
Profit before taxation	<u>1</u>	<u>2</u>
Profit before taxation multiplied by standard rate of corporation tax in the UK of 19% (2019 - 19%)	<u>-</u>	<u>-</u>
Adjustments in respect of previous years	<u>1</u>	<u>-</u>
<b>TOTAL TAX CHARGE FOR THE YEAR</b>	<u><u>1</u></u>	<u><u>-</u></u>

**FACTORS THAT MAY AFFECT FUTURE TAX CHARGES**

In the Spring Budget 2021, the Government announced that from 1 April 2023 the corporation tax rate will increase to 25%. Since the proposal to increase the rate to 25% had not been substantively enacted at the balance sheet date, its effects are not included in these financial statements. However, it is likely that the overall effect of the change would be minimal, had it been substantively enacted by the balance sheet date.

---

**ARRIVA SCOTLAND WEST LIMITED**

---

**Notes to the financial statements  
For the year ended 31 December 2020**

---

**8. DIVIDENDS**

	<b>2020</b>	<b>2019</b>
	<b>£000</b>	<b>£000</b>
Dividends paid on ordinary shares	<b>400</b>	-
	<b>400</b>	-

**9. DEBTORS: Amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£000</b>	<b>£000</b>
Amounts owed by group undertakings	<b>2,273</b>	2,672
	<b>2,273</b>	2,672

**10. CREDITORS: Amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£000</b>	<b>£000</b>
Corporation tax	<b>1</b>	-
	<b>1</b>	-

**11. CALLED UP SHARE CAPITAL**

	<b>2020</b>	<b>2019</b>
	<b>£000</b>	<b>£000</b>
<b>Authorised</b>		
2,000,000 Ordinary shares of £1 each (2019: 2,000,000)	<b>2,000</b>	2,000
<b>Allotted, called up and fully paid</b>		
1,600,000 Ordinary shares of £1 each (2019: 1,600,000)	<b>1,600</b>	1,600

---

**ARRIVA SCOTLAND WEST LIMITED**

---

**Notes to the financial statements  
For the year ended 31 December 2020**

---

**12. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY**

The immediate parent company is Arriva UK Bus Holdings Limited.

The ultimate parent company and ultimate controlling party is Deutsche Bahn AG, a company registered in Germany, which has prepared group financial statements incorporating the results of the company. Copies of these financial statements can be obtained from Potsdamer Platz 2, 10785 Berlin.

Deutsche Bahn AG is the largest and smallest group to consolidate the financial statements of the company.

Transactions with other companies in the Deutsche Bahn Group are not specifically disclosed as the company has taken advantage of the exemption available under paragraph 17 of IAS 24 'Related party disclosures' for wholly-owned subsidiaries.