

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

Report of the Trustees and
Financial Statements For The Year Ended 31 March 2022
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 2022

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 2022. 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 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 is organised by a part-time coordinator; local volunteers, comprising 11 telephonists and 42 drivers, forming the bedrock of the scheme supporting the isolated communities of Wester Ross by providing transport to local medical appointments, transport links, dentists, social events and local shops and also to providing transport to hospital appointments across the Highlands. Volunteers provide the major "in kind" contribution to the charity. From March 2020 and continuing during 2021/22, due to the Covid-19 pandemic, the activities of South West Ross Community Car Scheme (SWRCCS) have responded to new imperatives and constraints and put in place operational changes, working within the objects of the charity and ensuring the safety of service users and volunteers.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Charitable Activities

Drivers have undertaken a range of runs:

- delivering prescriptions from the three medical practices
- undertaking passenger runs to the 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.

Volunteer telephonists 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

In 2021/22 volunteer drivers covering 21,788 miles, undertook 419 runs delivering 1666 prescriptions, and 114 hospital runs, resulting in a percentage increase in organised runs of 4.7% from 2020/21. In addition, the telephonists made 195 call to service users alleviating loneliness and isolation.

South West Ross Community Car Scheme

Report of the Trustees For The Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Linking with other Organisations

SWRCCS continues to work closely with other organisations and maintains good relationships with their main funders, Highland Council and NHS Highland, providing regular reports on finance and activity. The trustees welcomed the NHS Strategy and Transformation Officer to a Board meeting in February 2022. The Scheme liaises closely with the three medical practices, all of whom have welcomed the prescription delivery service and the transportation of residents for vaccine appointments.

Covid-19

From March 2020, SWRCCS has adapted to changing requirements guided by legislation and safe practice. We have been fortunate to retain many of our new volunteers and, as restrictions have eased during 2021/22, the service has opened up within agreed safety protocols. Online trustee and officer meetings are continuing, however meetings in person and hybrid gatherings now occur as appropriate.

In May 2021, SWRCCS received a commendation from the Lord Lieutenant of Ross & Cromarty in recognition for all the valuable work done by our volunteers over the Covid-19 Pandemic, delivering prescriptions, getting people to hospital and other medical appointments and maintaining contact with service users to alleviate loneliness and isolation.

Strategy

The officers and trustees continued to monitor the operations of the charity and agree an ongoing route map to a more familiar environment as Covid restrictions ease and a more normal service provision is considered safe. The charity is still operating a restricted service but continues to show resilience and flexibility in delivering safe, appropriate and responsive services.

FINANCIAL REVIEW

Financial Performance

SWRCCS derives its main income through grants received from Highland Council and from NHS Highland. Income from donations has been the major contributory factor to a budget surplus, as opposed to the small deficit agreed in March 2021. We are extremely grateful to our drivers, the Lochcarron Medical Centre for their grant towards the prescription runs, Applecross Luncheon Club, and to the estate of our founder and long time Chairman, Alastair McCowan. 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.

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.

South West Ross Community Car Scheme

Report of the Trustees

For The Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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 were 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 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.

The Board have worked hard over the year to ensure that the charity and the company adheres to all statutory requirements, and fulfils the objectives of the organisation laid down in the Memorandum and Articles of Association. This document, drawn up in 2006, has been reviewed by the trustees and a working group has been set up to address the need to change the form of the charity from an unincorporated body to a SCIO. The working party met at the end of the financial year; they are taking advice on the process and are developing a new constitution.

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

Trustees

H M H Given
A S Maxwell
A Zell Honorary Treasurer
R Arthur
K A Wilkinson
R A Munday
A Wood
A Lyon (resigned 25.11.21)
M Peart (appointed 25.11.21)
L Reid (appointed 25.11.21)

Company Secretary

A Wood

South West Ross Community Car Scheme

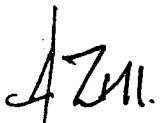
**Report of the Trustees
For The Year Ended 31 March 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Alan E Long F.C.A., C.T.A
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 15 September '22 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 2022 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 E Long F.C.A., C.T.A
The Long Partnership
1st Floor
Robertson House
Shore Street
Inverness
Highland
IV1 1NF

Date:

South West Ross Community Car Scheme

**Statement of Financial Activities
For The Year Ended 31 March 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,773	958
Charitable activities			
Transport services		33,107	28,278
Other trading activities	2	371	135
Investment income	3	481	211
Other income		-	4,470
Total		35,732	34,052
EXPENDITURE ON			
Charitable activities			
Transport services		32,861	30,705
NET INCOME		2,871	3,347
RECONCILIATION OF FUNDS			
Total funds brought forward		69,863	66,516
TOTAL FUNDS CARRIED FORWARD		72,734	69,863

The notes form part of these financial statements

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

**Balance Sheet
31 March 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Tangible assets	9	301	401
CURRENT ASSETS			
Debtors	10	3,479	3,412
Cash at bank		71,053	68,567
		<u>74,532</u>	<u>71,979</u>
CREDITORS			
Amounts falling due within one year	11	(2,099)	(2,517)
NET CURRENT ASSETS		<u>72,433</u>	<u>69,462</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>72,734</u>	<u>69,863</u>
NET ASSETS		<u>72,734</u>	<u>69,863</u>
FUNDS	12		
Unrestricted funds		72,734	69,863
TOTAL FUNDS		<u>72,734</u>	<u>69,863</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

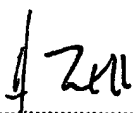
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 15 September 2022 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 2022

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
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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 2022

2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Fundraising events	<u>371</u>	<u>135</u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Interest receivable - trading	<u>481</u>	<u>211</u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	<u>100</u>	<u>134</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

Travel expenses totalling £42 (2021 - £145 (3 trustees)) were reimbursed to 1 trustee in the year.

6. STAFF COSTS

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

	31.3.22	31.3.21
	1	1
Average number of staff per year	<u>1</u>	<u>1</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	958
Charitable activities	
Transport services	28,278
Other trading activities	135
Investment income	211
Other income	4,470
Total	<u>34,052</u>

EXPENDITURE ON

South West Ross Community Car Scheme

Notes to the Financial Statements - continued For The Year Ended 31 March 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
Transport services	30,705
NET INCOME	3,347

RECONCILIATION OF FUNDS

Total funds brought forward	66,516
TOTAL FUNDS CARRIED FORWARD	69,863

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 2021 and 31 March 2022	552	1,664	2,216
DEPRECIATION			
At 1 April 2021	539	1,276	1,815
Charge for year	3	97	100
At 31 March 2022	542	1,373	1,915
NET BOOK VALUE			
At 31 March 2022	10	291	301
At 31 March 2021	13	388	401

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade debtors	-	129
Other debtors	3,479	3,283
	3,479	3,412

South West Ross Community Car Scheme

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2022**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	1,443	1,383
Other creditors	-	444
Accruals and deferred income	656	690
	<u>2,099</u>	<u>2,517</u>

12. 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>

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

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	66,516	3,347	69,863
	<u>66,516</u>	<u>3,347</u>	<u>69,863</u>
TOTAL FUNDS	<u>66,516</u>	<u>3,347</u>	<u>69,863</u>

South West Ross Community Car Scheme

Notes to the Financial Statements - continued For The Year Ended 31 March 2022

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	34,052	(30,705)	3,347
TOTAL FUNDS	<u>34,052</u>	<u>(30,705)</u>	<u>3,347</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	66,516	6,218	72,734
TOTAL FUNDS	<u>66,516</u>	<u>6,218</u>	<u>72,734</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	69,784	(63,566)	6,218
TOTAL FUNDS	<u>69,784</u>	<u>(63,566)</u>	<u>6,218</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

South West Ross Community Car Scheme

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2022**

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 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,773	958
Other trading activities		
Fundraising events	371	135
Investment income		
Interest receivable - trading	481	211
Charitable activities		
Recovered from users	1,425	818
Hospital run expenses recovered	5,150	3,320
Grants	26,532	24,140
	<u>33,107</u>	<u>28,278</u>
Other income		
Covid 19 funding	-	4,470
	<u>35,732</u>	<u>34,052</u>
Total incoming resources		
EXPENDITURE		
Charitable activities		
Drivers expenses	11,309	8,138
Support costs		
Management		
Trustees' expenses	42	145
Wages	12,796	11,557
Social security	646	298
Pensions	647	586
Insurance	299	169
Telephone, broadband and software		
subscriptions	1,681	1,475
Postage, stationery, office expenses and website	780	722
Advertising	325	43
Sundries	675	5,098
Premises costs	1,995	1,080
Administrators expenses	256	58
Volunteer events and gifts	147	90
Membership subscriptions	70	50
Volunteers - other expenses	519	451
Fixtures and fittings	100	134
	<u>20,978</u>	<u>21,956</u>

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 2022**

	31.3.22 £	31.3.21 £
Management		
Finance		
Bank charges	32	30
Governance costs		
Accountancy and legal fees	542	581
Total resources expended	32,861	30,705
Net income	2,871	3,347

This page does not form part of the statutory financial statements