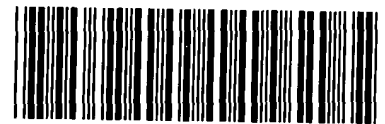


REGISTERED COMPANY NUMBER: SC305114 (Scotland)
REGISTERED CHARITY NUMBER: SC0034461

**Report of the Trustees and
Financial Statements For The Year Ended 31 March 2018
for
South West Ross Community Car Scheme**

THURSDAY



S7J9J6KW
SCT 22/11/2018 #491
COMPANIES HOUSE

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

South West Ross Community Car Scheme

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For The Year Ended 31 March 2018**

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South West Ross Community Car Scheme

Report of the Trustees For The Year Ended 31 March 2018

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 2018. 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 2015).

OBJECTIVES AND ACTIVITIES

Charitable Purposes

The Principal objective of the Car Scheme is to benefit of the elderly, disabled, mentally disadvantaged and geographically isolated residents of South West Ross-shire by providing voluntary transport services.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

During the year the Charity obtained the services of 11 telephonists (2017 - 13) and 27 volunteer drivers (2017 - 27) and undertook around 58 journeys per month (2017 - 57).

FINANCIAL REVIEW

Financial Performance

For the period under review the Charity had a Surplus of income over expenditure of £6405 (2017 - £8719).

Reserves policy

The Charity's reserves are held to further its objectives of providing a voluntary transport service for the residents of south west Ross-shire.

Donated facilities and services

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity was formed under a constitution dated May 2003. The Charity was formed as a company limited by guarantee on 6 July 2006 and is regulated by its Memorandum and Articles of Association. The Trustees (Directors) confirm that the accounts comply with current Statutory requirements and with the Charity's governing documents.

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

South West Ross Community Car Scheme

**Report of the Trustees
For The Year Ended 31 March 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

E Cameron
M Kellett - resigned 13.7.17
A McCowan
H M H Given
R H Evans
A S Maxwell
P H Stevenson - resigned 28.8.17
A Zell
R Arthur
K A Wilkinson

Company Secretary

R Arthur

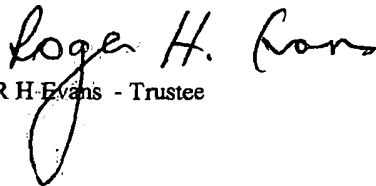
Independent examiner

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

Bankers

Bank of Scotland
Main Street
Lochcarron
IV54 8YD

Approved by order of the board of trustees on 20 September 2018 and signed on its behalf by:



R H Evans - 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 2018 set out on pages four to ten.

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. 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

20 September 2018

South West Ross Community Car Scheme

**Statement of Financial Activities
For The Year Ended 31 March 2018**

	Notes	31.3.18 Unrestricted fund £	31.3.17 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,059	1,742
Charitable activities			
Transport services		30,552	38,097
Investment income	2	-	9
Total		<u>31,611</u>	<u>39,848</u>
EXPENDITURE ON			
Raising funds		645	98
Charitable activities			
Transport services		24,561	30,921
Other		-	110
Total		<u>25,206</u>	<u>31,129</u>
NET INCOME		<u>6,405</u>	<u>8,719</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>45,521</u>	<u>36,802</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>51,926</u></u>	<u><u>45,521</u></u>

The notes form part of these financial statements

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

**Balance Sheet
At 31 March 2018**

	Notes	31.3.18 Unrestricted fund £	31.3.17 Total funds £
FIXED ASSETS			
Tangible assets	8	951	758
CURRENT ASSETS			
Debtors	9	175	356
Cash at bank		52,676	46,088
		<u>52,851</u>	<u>46,444</u>
CREDITORS			
Amounts falling due within one year	10	(1,876)	(1,681)
		<u>50,975</u>	<u>44,763</u>
NET CURRENT ASSETS			
		<u>51,926</u>	<u>45,521</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>51,926</u>	<u>45,521</u>
NET ASSETS			
		<u><u>51,926</u></u>	<u><u>45,521</u></u>
FUNDS			
Unrestricted funds	11	51,926	45,521
TOTAL FUNDS		<u><u>51,926</u></u>	<u><u>45,521</u></u>

The notes form part of these financial statements

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

**Balance Sheet - continued
At 31 March 2018**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

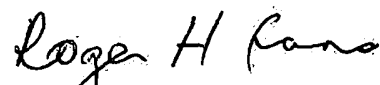
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

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 special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 20 September 2018 and were signed on its behalf by:


R H Evans - Trustee

South West Ross Community Car Scheme

Notes to the Financial Statements For The Year Ended 31 March 2018

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 2015)', 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.

2. INVESTMENT INCOME

	31.3.18	31.3.17
	£	£
Deposit account interest	-	9
	<u> </u>	<u> </u>

South West Ross Community Car Scheme

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2018**

3. NET INCOME/(EXPENDITURE)

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

	31.3.18	31.3.17
	£	£
Depreciation - owned assets	317	253
Deficit on disposal of fixed asset	395	104
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

Travel expenses totalling £1,009 were reimbursed to trustees in the year.

5. STAFF COSTS

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

	31.3.18	31.3.17
Average number of staff per year	1	1
	<u> </u>	<u> </u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,742
Charitable activities	
Transport services	38,097
Investment income	9
Total	<u>39,848</u>
EXPENDITURE ON	
Raising funds	98
Charitable activities	
Transport services	30,921
Other	110
Total	<u>31,129</u>
NET INCOME	<u>8,719</u>

South West Ross Community Car Scheme

Notes to the Financial Statements - continued
For The Year Ended 31 March 2018

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward 36,802

TOTAL FUNDS CARRIED FORWARD 45,521

7. DONATED SERVICES

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

8. TANGIBLE FIXED ASSETS

Fixtures and
fittings
£

COST

At 1 April 2017 3,576
Additions 980
Disposals (2,340)

At 31 March 2018 2,216

DEPRECIATION

At 1 April 2017 2,818
Charge for year 317
Eliminated on disposal (1,870)

At 31 March 2018 1,265

NET BOOK VALUE

At 31 March 2018 951

At 31 March 2017 758

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Other debtors	<u>175</u>	<u>356</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Social security and other taxes	24	54
Other creditors	1,451	775
Accruals and deferred income	401	852
	<u>1,876</u>	<u>1,681</u>

South West Ross Community Car Scheme

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2018**

11. MOVEMENT IN FUNDS

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted funds			
General fund	45,521	6,405	51,926
TOTAL FUNDS	<u>45,521</u>	<u>6,405</u>	<u>51,926</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,611	(25,206)	6,405
TOTAL FUNDS	<u>31,611</u>	<u>(25,206)</u>	<u>6,405</u>

Comparatives for movement in funds

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
Unrestricted Funds			
General fund	36,802	8,719	45,521
TOTAL FUNDS	<u>36,802</u>	<u>8,719</u>	<u>45,521</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,848	(31,129)	8,719
TOTAL FUNDS	<u>39,848</u>	<u>(31,129)</u>	<u>8,719</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

13. 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.