

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

**Report of the Trustees and  
Financial Statements For The Year Ended 31 March 2021  
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 2021**

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 2021. 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 passenger services.

Organised by a part time coordinator, local volunteers, comprising 12 telephonists and 44 drivers, provide 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 provide transport to hospital appointments across the Highlands. Volunteers provide the major "in kind" contribution to the charity. During 2020/21, due to the Covid-19 pandemic, the activities of South West Ross Community Car Scheme (SWRCCS) have undergone significant operational change but the organisation has continued to operate within the objects of the charity.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable Activities**

###### **Charitable activities**

From March 2020, drivers continued to deliver a number of different car runs supporting the local communities. They generally fell under the following 3 categories:-

" Delivery runs - largely for prescriptions from local medical practices

" Short passenger runs - to local medical practices for medical treatment or essential

face to face contact with medical professionals

" Longer passenger runs - to hospital appointments and for other medical appointments outwith the local area.

Drivers also delivered lunches to vulnerable residents in Applecross, delivered food orders, and, on request, telephonists have kept in touch with service users through regular telephone calls. In 2021, the number of runs to medical appointments increased slightly as lockdown was eased, testing became available and drivers and passengers received both initial and second vaccinations.

In 2020/21 volunteer drivers covering 15,154 miles (of which 8,303 were travelled with a passenger in the car) undertook 587 runs of which 72 were to hospital appointments and the delivery of 1647 prescriptions, resulting in a percentage increase in organised runs of 29.9% from 2019/20. In addition, the telephonists made 370 calls to service users alleviating loneliness and isolation.

## **South West Ross Community Car Scheme**

### **Report of the Trustees For The Year Ended 31 March 2021**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Linking with Other Organisations**

SWRCCS has worked closely with other organisations and the good relationships that have been built with our partners has enabled the charity to respond much quicker and more effectively to the Covid 19 pandemic. The scheme has liaised closely with the three GP practices, all of whom have welcomed the prescription delivery service and worked closely with the scheme to ensure its safety and success. PPE was obtained through a joint initiative with Torridon and Kinlochewe Community Council and through a Highland Council Discretionary Grant. Membership has been developed to include representatives from the GP practices and the four local Community Councils, and representatives attended the AGM in the autumn of 2020. The scheme has also liaised with the local Covid-19 resilience groups. SWRCCS have reported to their two main funders, Highland Council and NHS Highland, and consulted with them about the nature of new activities undertaken, in addition to the regular activity and financial reporting. Advice was obtained from OSCR regarding the use of virtual trustee meetings and annual general meeting.

##### **Covid-19**

The advance of the Covid-19 pandemic in March 2020, required that SWRCCS review its operations and determine how best the scheme could meet the new and uncharted needs of the community within their overall charitable objectives.

Many of the existing volunteers had to self-isolate, however 30 new volunteers offered their services to continue this vital work and many are staying on as drivers and telephonists.

A prime consideration was the safety of the volunteers and service users, and guidance, policies and procedures were developed and agreed to address this need, and essential personal protective equipment (PPE) was purchased for drivers. The imperatives to change protocols and set good practice in the delivery of our services has provided challenges and additional burdens on the organisation, but with the commitment of staff and volunteers, the SWRCCS has been able to respond quickly and safely.

##### **Strategy**

The trustees are developing a route map to a more familiar environment for when Covid restrictions are eased and lifted. There is no doubt that the future will bring different challenges and triggers for change, however the organisation has shown particular resilience and flexibility during the past year and the trustees are confident that the scheme will continue to meet the needs of the community and deliver appropriate and responsive services to those who need it.

#### **FINANCIAL REVIEW**

##### **Financial Performance**

SWRCCS derives its main income through grants received from Highland Council and from NHS Highland; other income has been generated from donations and grants for specific Covid related requirements. The pandemic has made an impact on the operational budget due to near curtailment of hospital, other NHS appointment and community runs, and their associated fares, however there was a correlated reduction in driver expenses. SWRCCS have been successful in attracting grants for PPE equipment. Due to the pandemic, there have been no local fund-raising events or activities. 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.

The balance sheet identifies a small surplus of income over expenditure; mainly due to circumstantial savings, the negotiation of fortuitous equipment grants that became available in year and some reduced expenditure.

##### **Reserves policy**

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

##### **Donated facilities and services**

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

## **South West Ross Community Car Scheme**

### **Report of the Trustees For The Year Ended 31 March 2021**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

The charity employs a part-time coordinator for 3 days a week who is responsible for administering the charity, forwarding the objectives of the scheme and for the operational management and administration of the charity. The charity operates from a small office in Torridon, Wester Ross.

The charity is compliant with General Data Protection Regulations.

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

##### **Recruitment and appointment of new trustees**

###### **Recruitment of new trustees**

A long-standing trustee and a founder of SWRCCS resigned at the AGM. The board plans to recruit new trustees during 2021/22 and are evaluating the current skill mix, identifying the appropriate appointment process and any training needs. The trustees are appointed by the members at the annual general meeting

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

SC305114 (Scotland)

##### **Registered Charity number**

SC0034461

##### **Registered office**

Loch Torridon Community Centre  
By Achnasheen  
Wester Ross  
IV22 2EZ

##### **Trustees**

E Cameron (resigned 3.10.20)  
H M H Given  
A S Maxwell  
A Zell Honorary Treasurer  
R Arthur  
K A Wilkinson  
R A Munday  
A Wood  
A Lyon

##### **Company Secretary**

R Arthur

##### **Independent Examiner**

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

**South West Ross Community Car Scheme**

**Report of the Trustees  
For The Year Ended 31 March 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Bank of Scotland  
Main Street  
Kyle of Lochalsh  
IV40 8AB

Approved by order of the board of trustees on 14 September 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'AZell' with a period at the end.

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 2021 set out on pages six to thirteen.

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  
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14 September 2021

**South West Ross Community Car Scheme**

**Statement of Financial Activities  
For The Year Ended 31 March 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		958	391
<b>Charitable activities</b>			
Transport services		28,278	41,815
Other trading activities	2	135	402
Investment income	3	211	516
Other income		4,470	-
<b>Total</b>		<u>34,052</u>	<u>43,124</u>
<b>EXPENDITURE ON</b>			
Raising funds		-	606
<b>Charitable activities</b>			
Transport services		30,705	33,632
<b>Total</b>		<u>30,705</u>	<u>34,238</u>
<b>NET INCOME</b>		<u>3,347</u>	<u>8,886</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		66,516	57,630
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>69,863</u></u>	<u><u>66,516</u></u>



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

**Balance Sheet  
31 March 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	401	535
<b>CURRENT ASSETS</b>			
Debtors	11	3,412	254
Cash at bank		68,567	67,325
		<u>71,979</u>	<u>67,579</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(2,517)	(1,598)
		<u>69,462</u>	<u>65,981</u>
<b>NET CURRENT ASSETS</b>			
		<u>69,863</u>	<u>66,516</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>69,863</u>	<u>66,516</u>
<b>NET ASSETS</b>		<u>69,863</u>	<u>66,516</u>
<b>FUNDS</b>	13		
Unrestricted funds		<u>69,863</u>	<u>66,516</u>
<b>TOTAL FUNDS</b>		<u>69,863</u>	<u>66,516</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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 14 September 2021 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 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 25% on reducing balance

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Irrecoverable VAT**

Irrecoverable VAT is included in the expense or asset account to which it relates.

**South West Ross Community Car Scheme**

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2021**

**2. OTHER TRADING ACTIVITIES**

	31.3.21	31.3.20
	£	£
Fundraising events	135	402
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Interest receivable - trading	211	516
	<u>          </u>	<u>          </u>

**4. NET INCOME/(EXPENDITURE)**

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

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	134	178
	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

Travel expenses totalling £358 ( 2020 - £358 (5 trustees) ) were reimbursed to 3 trustees in the year.

**6. STAFF COSTS**

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

	31.3.21	31.3.20
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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	391
<b>Charitable activities</b>	
Transport services	41,815
Other trading activities	402
Investment income	516
<b>Total</b>	<u>43,124</u>
<b>EXPENDITURE ON</b>	
Raising funds	606

**South West Ross Community Car Scheme**

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2021**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
<b>Charitable activities</b>	
Transport services	33,632
<b>Total</b>	<u>34,238</u>
<b>NET INCOME</b>	<u>8,886</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	57,630
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>66,516</u></u>

**8. DONATED SERVICES**

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

**9. SUNDRY EXPENSES**

This was an exceptional year with additional costs incurred in respect of PPE in relation to Covid 19 regulations to keep drivers and passengers safe.

These costs amounted to £4,073 and the majority of these will be one off expenses.

Also included here were costs of £420 paid as Duty Officer Honorarium. Which was to cover for work carried out when the Co-ordinator was unavailable.

**10. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2020 and 31 March 2021	<u>552</u>	<u>1,664</u>	<u>2,216</u>
<b>DEPRECIATION</b>			
At 1 April 2020	534	1,147	1,681
Charge for year	<u>5</u>	<u>129</u>	<u>134</u>
At 31 March 2021	<u>539</u>	<u>1,276</u>	<u>1,815</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>13</u>	<u>388</u>	<u>401</u>
At 31 March 2020	<u>18</u>	<u>517</u>	<u>535</u>

South West Ross Community Car Scheme

Notes to the Financial Statements - continued  
For The Year Ended 31 March 2021

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	129	254
Other debtors	3,283	-
	<u>3,412</u>	<u>254</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	1,383	867
Other creditors	444	731
Accruals and deferred income	690	-
	<u>2,517</u>	<u>1,598</u>

13. MOVEMENT IN FUNDS

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

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	34,052	(30,705)	3,347
	<u>34,052</u>	<u>(30,705)</u>	<u>3,347</u>
<b>TOTAL FUNDS</b>	<u>34,052</u>	<u>(30,705)</u>	<u>3,347</u>

Comparatives for movement in funds

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

**South West Ross Community Car Scheme**

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2021**

**13. MOVEMENT IN FUNDS - continued**

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

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

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	57,630	12,233	69,863
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>57,630</u>	<u>12,233</u>	<u>69,863</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 £
<b>Unrestricted funds</b>			
General fund	77,176	(64,943)	12,233
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>77,176</u>	<u>(64,943)</u>	<u>12,233</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**South West Ross Community Car Scheme**

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2021**

**15. 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 2021

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	958	391
<b>Other trading activities</b>		
Fundraising events	135	402
<b>Investment income</b>		
Interest receivable - trading	211	516
<b>Charitable activities</b>		
Recovered from users	818	2,191
Hospital run expenses recovered	3,320	8,745
Grants	24,140	30,879
	<u>28,278</u>	<u>41,815</u>
<b>Other income</b>		
Covid 19 funding	4,470	-
	<u>34,052</u>	<u>43,124</u>
<b>Total incoming resources</b>	<b>34,052</b>	<b>43,124</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fund raising costs	-	606
<b>Charitable activities</b>		
Drivers expenses	8,138	14,512
<b>Support costs</b>		
<b>Management</b>		
Trustees' expenses	145	358
Wages	11,557	10,975
Social security	298	-
Pensions	586	524
Insurance	169	588
Telephone, broadband and software subscriptions	1,475	1,460
Postage, stationery, office expenses and website	722	563
Advertising	43	190
Sundries	5,098	246
Premises costs	1,080	2,157
Administrators expenses	58	59
Volunteer events and gifts	90	842
Membership subscriptions	50	55
Volunteers - other expenses	451	-
Carried forward	21,822	18,017

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 2021**

	31.3.21	31.3.20
	£	£
<b>Management</b>		
Brought forward	21,822	18,017
Fixtures and fittings	134	178
	<u>21,956</u>	<u>18,195</u>
<b>Finance</b>		
Bank charges	30	-
<b>Governance costs</b>		
Accountancy and legal fees	581	925
	<u>30,705</u>	<u>34,238</u>
Total resources expended		
	<u>3,347</u>	<u>8,886</u>
<b>Net income</b>		

This page does not form part of the statutory financial statements