

COMPANY REGISTRATION NUMBER: SC359885

CHARITY REGISTRATION NUMBER: SC040551

**South West Community Transport
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021**



CLARK ANDREWS LIMITED

Chartered Accountants
4 Eaglesham Road
Clarkston
Glasgow
G76 7BT

South West Community Transport

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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South West Community Transport

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	South West Community Transport
Charity registration number	SC040551
Company registration number	SC359885
Principal office and registered office	Unit 12 Museum Business Park 140 Woodhead Road Glasgow G53 7NN

The trustees

C Arbuckle	
M McIntyre	(Retired 31 October 2020)
J Honan	
L Samuels	
G Grattan	
D Peffer	
Father J Dean	
L Bailey	(Appointed 20 September 2020)

Independent examiner	Robert G Andrews F.C.I.E 4 Eaglesham Road Clarkston Glasgow G76 7BT
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Structure, governance and management

Governing Documents

The Company is a Registered Company Limited by guarantee, incorporated on 19 May 2009 and is a registered Scottish Charity Number SC040551. The Company was formed under a Memorandum of Association which established its objects and powers and is governed under its Articles of Association.

Recruitment and Appointment of Trustees

The trustees shall be elected by the members at the AGM. The maximum and minimum number of directors shall be ten and three respectively.

South West Community Transport

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Objectives and activities

Our purpose is to relieve those in need by reason of age, ill health, disability, financial hardship or other disadvantage amongst residents of the South West/East/North West areas of Glasgow and environs, particularly those most disadvantaged, by:

- Providing low cost, affordable accessible transport for the use and benefit of the residents of these areas;
- develop training programmes which will enhance employment prospects for residents in these areas;
- provide increased access for local residents to training, learning opportunities, information and advice;
- providing and promoting training for volunteers and employees.

We also continue to be part of the integrated transport structure within Glasgow and beyond, providing affordable transport to the communities within the South, South East and North West areas of Glasgow.

South West Community Transport

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance

As with many organisations, Covid-19 had a major impact on our activities in the year 20/21. Our minibus-based group transport service, and our patient transport service, delivered by volunteer drivers using their own car, were both suspended in March 2020 and remained so during quarter 1 of 20/21 (April - June). Our group transport service resumed in August 2020, but was restricted to afterschool activity for the rest of the year, with no hires taken by any of our other groups.

To continue our patient transport service in 20/21, in July we entered into a working arrangement with Scottish Ambulance Service (SAS) whereby we provided them with transport for patients in our community areas, using our minibuses.

The demand for SAS transport services increased dramatically with the onset of Covid-19 due to demand from patients who would not normally qualify under their patient needs assessment criteria for ambulance transport (and therefore would qualify for our service), however due to shielding requirements these patients were now being accepted by SAS. In addition SAS were reduced to carrying a single patient per run, as opposed to the normal average of 6 patients.

In order to assist in this situation, our organisation made minibus transport available on a daily basis staffed by both volunteer and paid resources. This was to convey passengers in our areas, meeting our criteria. The above arrangement allowed SWCT to resume and increase our Patient Transport Service capacity. We were able to deliver 710 healthcare appointments in 20/21, compared with 465 appointments in 19/20. Our volunteer car based service operated at a minimum level during quarters 2 and 3 of 20/21, and began to recover in quarter 4.

Support from our funders, Strathclyde Partnership for Transport (SPT), Impact Funding Partners, and Glasgow City Council (Integrated Grant Fund and Communities Fund) allowed us to deliver this modified patient transport service and the restricted group transport service.

Despite the challenging circumstances, which resulted in a 75% decline in our group transport revenue, our loss for 2020/21 was restricted to £3,577. We were able to achieve this through support from our funders, contribution from the government via the Job Retention Scheme, and a reduction in expenses.

Despite the overriding impact of the pandemic, we were able to introduce a revised organisation structure on the management and administration side, and successfully moved to a new computer system for our group and patient transport service.

One director resigned during the year.

Financial review

The financial position of the Company is reflected in the financial statements.

Reserves Policy

The Board is satisfied that the level of reserves held is sufficient to meet all anticipated liabilities.

South West Community Transport

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Plans for future periods

The focus in the 2021/22 financial year is on trying to rebuild our group transport activity, within the restrictions that continue around Covid-19, and continue our patient transport service, reducing the numbers fed from SAS whilst increasing the volumes from the volunteer element.

Indications from the first quarter 21/22 show that the group transport activity was still being impacted by ongoing restrictions.

WE will continue to focus on keeping any potential losses as small as possible. The organisation has sufficient funds to continue as a going concern through 21/22 and into 22/23.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 4/10/21 and signed on behalf of the board of trustees by:

Jean Honan

J Honan
Trustee

South West Community Transport

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of South West Community Transport

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of South West Community Transport ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

South West Community Transport

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of South West Community Transport *(continued)*

Year ended 31 March 2021

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert G. Andrews F.C.I.E

Robert G Andrews F.C.I.E
Independent Examiner

4 Eaglesham Road
Clarkston
Glasgow
G76 7BT

4/10/21

South West Community Transport

Company Limited by Guarantee

Statement of Financial Activities (Including Income and Expenditure Account)

Year ended 31 March 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	18,130	84,140	102,270	133,492
Total income		<u>18,130</u>	<u>84,140</u>	<u>102,270</u>	<u>133,492</u>
Expenditure					
Expenditure on charitable activities	6,7	18,910	86,937	105,847	152,670
Total expenditure		<u>18,910</u>	<u>86,937</u>	<u>105,847</u>	<u>152,670</u>
Net expenditure and net movement in funds		<u>(780)</u>	<u>(2,797)</u>	<u>(3,577)</u>	<u>(19,178)</u>
Reconciliation of funds					
Total funds brought forward		74,170	2,797	76,967	96,145
Total funds carried forward		<u>73,390</u>	<u>—</u>	<u>73,390</u>	<u>76,967</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

South West Community Transport

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	12		6,218	8,162
Current assets				
Debtors	13	5,814		8,953
Cash at bank and in hand		69,522		64,468
		<u>75,336</u>		<u>73,421</u>
Creditors: amounts falling due within one year	14	<u>8,164</u>		<u>4,616</u>
Net current assets			<u>67,172</u>	<u>68,805</u>
Total assets less current liabilities			<u>73,390</u>	<u>76,967</u>
Net assets			<u>73,390</u>	<u>76,967</u>
Funds of the charity				
Restricted funds			–	2,797
Unrestricted funds			73,390	74,170
Total charity funds	16		<u>73,390</u>	<u>76,967</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 10 to 18 form part of these financial statements.

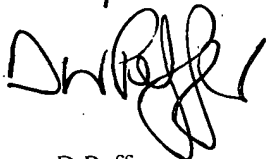
South West Community Transport

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2021

These financial statements were approved by the board of trustees and authorised for issue on 4/10/21 and are signed on behalf of the board by:



D Pepper
Trustee

The notes on pages 10 to 18 form part of these financial statements.

South West Community Transport

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is Unit 12, Museum Business Park, 140 Woodhead Road, Glasgow, G53 7NN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions.

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

South West Community Transport

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent examiners fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicles Restricted	-	25% straight line
Motor Vehicles Unrestricted	-	25% reducing balance
Equipment	-	15% reducing balance

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

South West Community Transport

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

4. Limited by guarantee

South West Community Transport is a company limited by guarantee, not having a share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Affiliations	95	–	95
Mini bus hire and mileage	14,024	–	14,024
Training	250	–	250
Miscellaneous	310	–	310
Hoppa	–	–	–
Management fees from restricted funds GHA - Hoppa Govan	1,000	–	1,000
	–	–	–
Grants			
VAF - Transition Fund	–	10,000	10,000
Scottish Government - BSOG	2,451	–	2,451
SPT	–	30,560	30,560
Integrated Grants Fund	–	8,400	8,400
GCF Grant	–	17,365	17,365
Edward Gostling Foundation	–	–	–
Impactara - Training Grant	–	–	–
JRS Grant	–	17,815	17,815
	<u>18,130</u>	<u>84,140</u>	<u>102,270</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Affiliations	90	–	90
Mini bus hire and mileage	52,622	–	52,622
Training	550	–	550
Miscellaneous	2,354	–	2,354
Hoppa	998	–	998
Management fees from restricted funds GHA - Hoppa Govan	2,000	–	2,000
	11,000	–	11,000

South West Community Transport

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
VAF - Transition Fund	–	8,394	8,394
Scottish Government - BSOG	2,874	–	2,874
SPT	–	30,560	30,560
Integrated Grants Fund	–	16,800	16,800
GCF Grant	–	–	–
Edward Gostling Foundation	–	5,000	5,000
Impactara - Training Grant	–	250	250
JRS Grant	–	–	–
	<u>72,488</u>	<u>61,004</u>	<u>133,492</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Provision of Community Transport	18,300	86,387	104,685
Support costs	610	550	1,162
	<u>18,910</u>	<u>86,937</u>	<u>105,847</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Provision of Community Transport	90,335	61,022	151,357
Support costs	862	451	1,313
	<u>91,197</u>	<u>61,473</u>	<u>152,670</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Provision of Community Transport	104,685	–	104,685	151,357
Governance costs	–	1,162	1,162	1,313
	<u>104,685</u>	<u>1,162</u>	<u>105,847</u>	<u>152,670</u>

South West Community Transport

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>1,944</u>	<u>2,569</u>

9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,160</u>	<u>1,313</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	61,903	77,518
Social security costs	3,187	4,007
Employer contributions to pension plans	1,643	2,843
	<u>66,733</u>	<u>84,368</u>

The average head count of employees during the year was 5 (2020: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of other staff	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No trustees have been paid remuneration or received other benefits from employment with the charity or a related entity.

South West Community Transport

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

12. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 April 2020 and 31 March 2021	<u>65,917</u>	<u>3,633</u>	<u>69,550</u>
Depreciation			
At 1 April 2020	58,719	2,669	61,388
Charge for the year	<u>1,799</u>	<u>145</u>	<u>1,944</u>
At 31 March 2021	<u>60,518</u>	<u>2,814</u>	<u>63,332</u>
Carrying amount			
At 31 March 2021	<u>5,399</u>	<u>819</u>	<u>6,218</u>
At 31 March 2020	<u>7,198</u>	<u>964</u>	<u>8,162</u>

13. Debtors

	2021 £	2020 £
Trade debtors	2,474	7,320
Other debtors	<u>3,340</u>	<u>1,633</u>
	<u>5,814</u>	<u>8,953</u>

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	2,041	168
Accruals and deferred income	5,438	3,374
Social security and other taxes	<u>685</u>	<u>1,074</u>
	<u>8,164</u>	<u>4,616</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,643 (2020: £2,843).

South West Community Transport

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
South West Community Transport	66,972	18,130	(17,111)	67,991
Designated Fund - Motor vehicles	7,198	—	(1,799)	5,399
	<u>74,170</u>	<u>18,130</u>	<u>(18,910)</u>	<u>73,390</u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
South West Community Transport	82,217	72,488	(87,733)	66,972
Designated Fund - Motor vehicles	10,662	—	(3,464)	7,198
	<u>92,879</u>	<u>72,488</u>	<u>(91,197)</u>	<u>74,170</u>

Designated Fund - Motor vehicles

This fund represents the written down value of motor vehicles acquired with unrestricted funds.

South West Community Transport

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
SPT	–	30,560	(30,560)	–
Priesthill Barratt Community Development Trust	–	–	–	–
Integrated Grants Fund	–	8,400	(8,400)	–
JRS Grant	–	17,815	(17,815)	–
VAF - Vsf	2,797	10,000	(12,797)	–
GCF Grant	–	17,365	(17,365)	–
Edward Gostling Foundation	–	–	–	–
Impactara - Training Grant	–	–	–	–
	<u>2,797</u>	<u>84,140</u>	<u>(86,937)</u>	<u>–</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
SPT	–	30,560	(30,560)	–
Priesthill Barratt Community Development Trust	1,660	–	(1,660)	–
Integrated Grants Fund	–	16,800	(16,800)	–
JRS Grant	–	–	–	–
VAF - Vsf	1,606	8,394	(7,203)	2,797
GCF Grant	–	–	–	–
Edward Gostling Foundation	–	5,000	(5,000)	–
Impactara - Training Grant	–	250	(250)	–
	<u>3,266</u>	<u>61,004</u>	<u>(61,473)</u>	<u>2,797</u>

South West Community Transport

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

16. Analysis of charitable funds *(continued)*

SPT represents monies received for the running costs of the car scheme and minibus hire together with associated running costs.

Priesthill Barratt Community Development Trust represents monies received for a minibus and related insurance/road tax.

Integrated Grants Fund represents monies received from Glasgow City Council for the car scheme and hoppa shoppa running costs.

JRS Grant represents monies received for wages during the Covid 19 pandemic.

VAF - Volunteer Support Fund represents monies to support volunteers from disadvantaged backgrounds to access volunteering opportunities.

GCF represents monies received from Glasgow City Council for running costs.

Edward Gostling Foundation represents monies received for wages.

Impactara- Training grant represents monies received for training.

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	6,218	–	6,218
Current assets	75,336	–	75,336
Creditors less than 1 year	(8,164)	–	(8,164)
Net assets	<u>73,390</u>	<u>–</u>	<u>73,390</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	8,162	–	8,162
Current assets	70,623	2,797	73,420
Creditors less than 1 year	(4,615)	–	(4,615)
Net assets	<u>74,170</u>	<u>2,797</u>	<u>76,967</u>

South West Community Transport

Company Limited by Guarantee

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

South West Community Transport

Company Limited by Guarantee

Detailed Statement of Financial Activities (Including Income and Expenditure Account)

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Affiliations	95	90
Mini bus hire and mileage	14,024	52,622
Training	250	550
Miscellaneous	310	2,354
Hoppa	–	998
Management fees from restricted funds	1,000	2,000
GHA - Hoppa Govan	–	11,000
VAF - Transition Fund	10,000	8,394
Scottish Government - BSOG	2,451	2,874
SPT	30,560	30,560
Integrated Grants Fund	8,400	16,800
GCF Grant	17,365	–
Edward Gostling Foundation	–	5,000
Impactara - Training Grant	–	250
JRS Grant	17,815	–
	<u>102,270</u>	<u>133,492</u>
Total income	<u>102,270</u>	<u>133,492</u>

South West Community Transport

Company Limited by Guarantee

Detailed Statement of Financial Activities (Including Income and Expenditure Account) *(continued)*

Year ended 31 March 2021

	2021	2020
	£	£
Expenditure		
Expenditure on charitable activities		
Wages and salaries	61,903	77,518
Employer's NIC	3,187	4,007
Pension costs	1,643	2,843
Legal and professional fees	1,162	1,313
Depreciation	1,944	2,569
Mini bus expenses	6,607	10,534
Fuel	3,077	5,799
Minibus insurance	4,306	8,837
Events	-	532
Training	-	1,962
Staff Expenses	76	1,000
Volunteers expenses	865	3,342
Rent	5,042	4,583
Insurance	624	435
Electricity	835	739
Publicity	124	300
Internet	296	239
Telephone	1,027	610
Postage	-	152
Stationery	1,415	1,793
Management fee to unrestricted funds	1,000	2,000
Miscellaneous	67	836
Professional fees	833	10,589
Repairs	361	-
Loss on disposal of asset	-	138
Membership Fees	509	-
Other staff related costs	-	10,000
Cleaning	365	-
Computer and Software expenses	1,184	-
IT Support	1,027	-
VAF VSF underspend	5,930	-
GCF underspend	438	-
	<u>105,847</u>	<u>152,670</u>
Total expenditure	<u>105,847</u>	<u>152,670</u>
Net expenditure	<u>3,577</u>	<u>19,178</u>

South West Community Transport

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities (Including Income and Expenditure Account)

Year ended 31 March 2021

	2021	2020
	£	£
Expenditure on charitable activities		
Provision of Community Transport		
<i>Activities undertaken directly</i>		
Wages and salaries	61,903	77,518
Employer's Nic	3,187	4,007
Pension costs	1,643	2,843
Depreciation	1,944	2,569
Mini bus expenses	6,607	10,534
Fuel	3,077	5,799
Minibus insurance	4,306	8,837
Events	–	532
Training	–	1,962
Staff Expenses	76	1,000
Volunteers expenses	865	3,342
Rent	5,042	4,583
Insurance	624	435
Electricity	835	739
Publicity	124	300
Internet	296	239
Telephone	1,027	610
Postage	–	152
Stationery	1,415	1,793
Management fee to unrestricted funds	1,000	2,000
Miscellaneous	67	836
Professional fees	833	10,589
Repairs	361	–
Loss on disposal of asset	–	138
Membership Fees	509	–
Other staff related costs	–	10,000
Cleaning	365	–
Computer and Software expenses	1,184	–
IT Support	1,027	–
VAF VSF underspend	5,930	–
GCF underspend	438	–
	<u>104,685</u>	<u>151,357</u>
Governance costs		
Governance costs - accountancy fees	<u>1,162</u>	<u>1,313</u>
	<u>105,847</u>	<u>152,670</u>