

COMPANY REGISTRATION NUMBER: SC359885  
CHARITY REGISTRATION NUMBER: SC040551

**South West Community Transport  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 March 2023**

**CLARK ANDREWS**  
Chartered Accountants  
Caledonia House  
89 Seaward Street  
Glasgow  
G41 1HJ



# South West Community Transport

Company Limited by Guarantee

## Financial Statements

Year ended 31 March 2023

---

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	7
Statement of financial position	8
Notes to the financial statements	9
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities (including income and expenditure account)	19
Notes to the detailed statement of financial activities (including income and expenditure account)	21

# South West Community Transport

Company Limited by Guarantee

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

Year ended 31 March 2023

---

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 2023.

## Reference and administrative details

<b>Registered charity name</b>	South West Community Transport
<b>Charity registration number</b>	SC040551
<b>Company registration number</b>	SC359885
<b>Principal office and registered office</b>	Office 7 SWAMP 27 Brockburn Road Pollok Glasgow G53 5BG

## The trustees

C Arbuckle	(Retired 4 November 2022)
J Honan	
L Samuels	(Retired 19 April 2023)
G Grattan	
D Peffer	(Retired 31 August 2022)
L Bailey	
M Ralph	(Appointed 6 January 2023)

It is with regret that the trustees intimate the death of Father J Dean in April 2022. The work he carried out for the charity was very much appreciated.

<b>Independent examiner</b>	Robert G Andrews F.C.I.E Caledonia House 89 Seaward Street Glasgow G41 1HJ
-----------------------------	--

# **South West Community Transport**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

---

#### **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.

##### **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 2023**

---

#### **Achievements and performance**

During the year we continued to receive targeted funding from SPT (Strathclyde Partnership for Transport) and Glasgow City Councils (Communities Fund). These resources allowed us to deliver the successful patient transport service and the restricted group transport service during this period at similar levels to the previous financial year. Further to those efforts SPT provided restricted funds for the purchase of a new minibus as part of our efforts to modernise the fleet. This new minibus was added to the fleet at the end of the year allowing us to dispose of an older unreliable vehicle.

An emergent challenge in the final quarter of the financial year 2023/24 was the news that Glasgow City Council could not renew our funding for the next 3 years via the Communities Fund due to being oversubscribed versus funding applications received. This resulted in a short pause of the patient transport service while replacement funds were sourced from The National Lottery and service resumed in June 2023. A knock on impact of the Communities Fund being oversubscribed was a noticeable decrease in demand in group transport hires due to two high use groups having to close as they lost funding to continue. Plan to increase group transport hires to recover this income stream put in place for 2023/24.

Our manager who joined in March 2022 resigned from the organisation at the end of this financial year and left the organisation shortly after in April 2023. We have put in place an interim service manager from within the organisation to manage the day to day operations of the organisation with support from the trustees to manage more strategic efforts while an overall organisational review is completed and stabilisation of income sources.

During the year to 31 March 2023 we sadly lost Father Jim Dean, who passed away in April 2022. A further 2 trustee's retired, Dave Peffer as of 31st August 2022 and Catherine Arbuckle 4th November 2022 with a new trustee Margaret Ralph appointed 10th Jan 2023. Since the end of the 2022/23 financial year Laurence Samuels retired on 19th April 2023. We thank all trustees for their efforts and contributions to SWCT.

Despite a challenging year we head into this next financial year with the drive to ensure the valuable patient transport service and group transport services continue to be available to our beneficiaries

#### **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 2023

---

## Plans for future periods

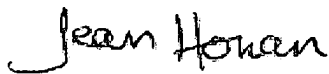
During the financial year 2023/24 our main focus is to stabilise the income into the organisation after funding from the GCF was not renewed for the next 3 years passenger transport service and we experienced the knock on impact of some of our group transport user groups having to close due to lack of funds. Efforts for immediate funding to cover this year's services have been successful with our thanks to SPT and The National Lottery. In the second half of the year our focus switches to longer term income pipeline for 2024/25 and beyond to maintain then increase the valuable services available. The organisation has sufficient funds to continue as a going concern through 23/24.

We are also excited to make inroads with our Net Zero Carbon journey during the financial year 2023/24. Our aim is to secure funding to modernise our minibus fleet including 50% of the fleet switching to electric vehicles across the coming years. This achievement will have a positive knock on effect of reducing our aging fleet maintenance and fuel expenditure.

## 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: 16.10.23 and signed on behalf of the board of trustees by:



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 2023**

---

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 2023.

#### **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 2023

---

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

Caledonia House  
89 Seaward Street  
Glasgow  
G41 1HJ

16 October 2023



# South West Community Transport

Company Limited by Guarantee

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

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	64,884	103,792	168,676	130,614
<b>Total income</b>		<u>64,884</u>	<u>103,792</u>	<u>168,676</u>	<u>130,614</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	77,830	63,792	141,622	136,656
<b>Total expenditure</b>		<u>77,830</u>	<u>63,792</u>	<u>141,622</u>	<u>136,656</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>(12,946)</u>	<u>40,000</u>	<u>27,054</u>	<u>(6,042)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		67,348	–	67,348	73,390
<b>Total funds carried forward</b>		<u>54,402</u>	<u>40,000</u>	<u>94,402</u>	<u>67,348</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 9 to 17 form part of these financial statements.

# South West Community Transport

Company Limited by Guarantee

## Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	12	45,955	4,745
<b>Current assets</b>			
Debtors	13	49,673	12,615
Cash at bank and in hand		46,374	54,647
		<u>96,047</u>	<u>67,263</u>
<b>Creditors: amounts falling due within one year</b>	14	<u>47,600</u>	<u>4,660</u>
<b>Net current assets</b>		<u>48,447</u>	<u>62,603</u>
<b>Total assets less current liabilities</b>		<u>94,402</u>	<u>67,348</u>
<b>Net assets</b>		<u>94,402</u>	<u>67,348</u>
<b>Funds of the charity</b>			
Restricted funds		40,000	-
Unrestricted funds		54,402	67,348
<b>Total charity funds</b>	16	<u>94,402</u>	<u>67,348</u>


For the year ending 31 March 2023 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.

These financial statements were approved by the board of trustees and authorised for issue on ~~16.10.23~~ and are signed on behalf of the board by:

  
G Grattan  
Trustee

  
L Bailey  
Trustee

The notes on pages 9 to 17 form part of these financial statements.

# South West Community Transport

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2023

---

#### 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 Office 7, SWAMP, 27 Brockburn Road, Pollok, Glasgow, G53 5BG.

#### 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

##### Provisions

Provisions are recognised when the company has a legal or constructive obligation at the reporting date as a result of a past event, it is probable that the company will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

##### 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

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.

# South West Community Transport

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

---

#### 3. Accounting policies *(continued)*

##### Fund accounting

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

##### 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

# South West Community Transport

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

---

#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

##### Defined contribution plans

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

#### 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 2023 £
<b>Donations</b>			
Affiliations	–	–	–
Mini bus hire and mileage	61,331	–	61,331
Miscellaneous	860	–	860
Hoppa	–	–	–
<b>Grants</b>			
Scottish Government - BSOG	2,693	–	2,693
SPT	–	70,560	70,560
GCF Grant	–	33,232	33,232
JRS Grant	–	–	–
	<u>64,884</u>	<u>103,792</u>	<u>168,676</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Affiliations	172	–	172
Mini bus hire and mileage	46,594	–	46,594
Miscellaneous	246	–	246
Hoppa	6,521	–	6,521

# South West Community Transport

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Grants</b>			
Scottish Government - BSOG	2,426	–	2,426
SPT	–	30,560	30,560
GCF Grant	–	33,912	33,912
JRS Grant	–	10,183	10,183
	<u>55,959</u>	<u>74,655</u>	<u>130,614</u>

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Provision of Community Transport	75,851	63,440	139,292
Support costs	1,979	352	2,330
	<u>77,830</u>	<u>63,792</u>	<u>141,622</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Provision of Community Transport	60,808	74,655	135,464
Support costs	1,193	–	1,192
	<u>62,001</u>	<u>74,655</u>	<u>136,656</u>

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Provision of Community Transport	139,292	–	139,292	135,464
Governance costs	–	2,330	2,330	1,192
	<u>139,292</u>	<u>2,330</u>	<u>141,622</u>	<u>136,656</u>

#### 8. Net income/(expenditure)

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

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>728</u>	<u>1,473</u>

# South West Community Transport

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

---

#### 9. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,230</u>	<u>1,192</u>

#### 10. Staff costs

The average head count of employees during the year was 4 (2022: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of other staff	<u>4</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2022: 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.

#### 12. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2022	65,917	3,633	69,550
Additions	43,495	–	43,495
Disposals	<u>(11,667)</u>	<u>–</u>	<u>(11,667)</u>
<b>At 31 March 2023</b>	<u>97,745</u>	<u>3,633</u>	<u>101,378</u>
<b>Depreciation</b>			
At 1 April 2022	61,868	2,937	64,805
Charge for the year	624	104	728
Disposals	<u>(10,109)</u>	<u>–</u>	<u>(10,109)</u>
<b>At 31 March 2023</b>	<u>52,383</u>	<u>3,041</u>	<u>55,424</u>
<b>Carrying amount</b>			
At 31 March 2023	<u>45,362</u>	<u>593</u>	<u>45,955</u>
At 31 March 2022	<u>4,049</u>	<u>696</u>	<u>4,745</u>

# South West Community Transport

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

---

#### 13. Debtors

	2023	2022
	£	£
Trade debtors	47,903	11,155
Other debtors	1,770	1,460
	<u>49,673</u>	<u>12,615</u>

#### 14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	43,963	2,118
Accruals and deferred income	3,637	2,542
	<u>47,600</u>	<u>4,660</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 £3,122 (2022: £2,228).



# South West Community Transport

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

## 16. Analysis of charitable funds

### Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
South West Community Transport	63,299	64,884	(77,206)	(1,936)	49,041
Designated Fund - Motor vehicles	4,049	–	(624)	1,936	5,361
	<u>67,348</u>	<u>64,884</u>	<u>(77,830)</u>	<u>–</u>	<u>54,402</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
South West Community Transport	67,991	55,959	(60,651)	–	63,299
Designated Fund - Motor vehicles	5,399	–	(1,350)	–	4,049
	<u>73,390</u>	<u>55,959</u>	<u>(62,001)</u>	<u>–</u>	<u>67,348</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 2023

## 16. Analysis of charitable funds *(continued)*

### Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
SPT	–	30,560	(30,560)	–	–
SPT - Bus	–	40,000	–	–	40,000
JRS Grant	–	–	–	–	–
GCF Grant	–	33,232	(33,232)	–	–
	–	<u>103,792</u>	<u>(63,792)</u>	–	<u>40,000</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
SPT	–	30,560	(30,560)	–	–
SPT - Bus	–	–	–	–	–
JRS Grant	–	10,183	(10,183)	–	–
GCF Grant	–	33,912	(33,912)	–	–
	–	<u>74,655</u>	<u>(74,655)</u>	–	–

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

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

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

# South West Community Transport

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

---

#### 17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	5,955	40,000	45,955
Current assets	96,047	–	96,047
Creditors less than 1 year	(47,600)	–	(47,600)
<b>Net assets</b>	<u>54,402</u>	<u>40,000</u>	<u>94,402</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	4,745	–	4,745
Current assets	67,263	–	67,263
Creditors less than 1 year	(4,660)	–	(4,660)
<b>Net assets</b>	<u>67,348</u>	<u>–</u>	<u>67,348</u>

**South West Community Transport**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2023**

---

**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 2023

	2023	2022
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Affiliations	–	172
Mini bus hire and mileage	61,331	46,594
Miscellaneous	860	246
Hoppa	–	6,521
Scottish Government - BSOG	2,693	2,426
SPT	70,560	30,560
GCF Grant	33,232	33,912
JRS Grant	–	10,183
	<u>168,676</u>	<u>130,614</u>
<b>Total income</b>	<u>168,676</u>	<u>130,614</u>

# South West Community Transport

Company Limited by Guarantee

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

Year ended 31 March 2023

	2023	2022
	£	£
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	85,946	84,298
Employer's NIC	5,474	5,325
Pension costs	3,122	2,228
Legal and professional fees	2,330	1,192
Depreciation	729	1,473
Mini bus expenses	12,489	9,366
Fuel	7,071	5,824
Minibus insurance	710	6,585
Staff expenses	434	—
Training	—	824
Hospitality	—	69
Volunteers expenses	2,231	2,233
Rent	9,880	7,678
Insurance	688	624
Electricity	888	635
Publicity	—	50
Internet	648	15
Telephone	975	1,311
Postage	1	—
Stationery	618	790
Miscellaneous	876	114
Professional fees	846	2,188
Repairs	207	119
Loss on disposal of asset	1,208	—
Membership Fees	502	512
Recruitment	—	719
Cleaning	—	150
Computer and Software expenses	1,173	1,194
IT Support	1,140	1,140
Bad Debts	1,436	—
	<u>141,622</u>	<u>136,656</u>
<b>Total expenditure</b>	<u>141,622</u>	<u>136,656</u>
<b>Net income/(expenditure)</b>	<u>27,054</u>	<u>6,042</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 2023

	2023	2022
	£	£
<b>Expenditure on charitable activities</b>		
<b>Provision of Community Transport</b>		
<i>Activities undertaken directly</i>		
Wages and salaries	85,946	84,298
Employer's Nic	5,474	5,325
Pension costs	3,122	2,228
Depreciation	729	1,473
Mini bus expenses	12,489	9,366
Fuel	7,071	5,824
Minibus insurance	710	6,585
Staff expenses	434	-
Training	-	824
Hospitality	-	69
Volunteers expenses	2,231	2,233
Rent	9,880	7,678
Insurance	688	624
Electricity	888	635
Publicity	-	50
Internet	648	15
Telephone	975	1,311
Postage	1	-
Stationery	618	790
Miscellaneous	876	114
Professional fees	846	2,188
Repairs	207	119
Loss on disposal of asset	1,208	-
Membership Fees	502	512
Recruitment	-	719
Cleaning	-	150
Computer and Software expenses	1,173	1,194
IT Support	1,140	1,140
Bad Debts	1,436	-
	<u>139,292</u>	<u>135,464</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	2,330	1,192
	<u>141,622</u>	<u>136,656</u>