

REGISTERED COMPANY NUMBER: SC216225  
REGISTERED CHARITY NUMBER: SC031183

**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 5 April 2012  
for  
Buchan Dial - a - Community Bus**

SBP  
Chartered Accountants  
Glebefield House  
21 Links Terrace  
Peterhead  
Aberdeenshire  
AB42 2XA

FRIDAY



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23/11/2012  
COMPANIES HOUSE

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**Buchan Dial - a - Community Bus**  
**Contents of the Financial Statements**  
**for the Year Ended 5 April 2012**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11 to 12

## **Buchan Dial - a - Community Bus**

### **Report of the Trustees for the Year Ended 5 April 2012**

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 5 April 2012. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

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

**Registered Company number**  
SC216225

**Registered Charity number**  
SC031183

**Registered office**  
Units 7-8, Old Mart Site  
Community Services Centre, Deer Road  
Maud  
Aberdeenshire  
AB42 4NS

**Trustees**  
Mrs N E Thomson  
G A Reid

**Company Secretary**  
Mrs M Stephen

**Independent Examiner**  
Mr John Hannah  
FCCA  
SBP  
Chartered Accountants  
Glebefield House  
21 Links Terrace  
Peterhead  
Aberdeenshire  
AB42 2XA

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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

No new Trustees were appointed during the year.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the Company shall be to provide relief to the inhabitants of Buchan, Aberdeenshire and its environs who have need because of age, mental or physical disability, or poverty, and in furtherance thereof but not otherwise:

- a) To provide and maintain non-profit community transport services; and
- b) To assist the charitable work of organisations and bodies engaged in promoting the relief of such persons through the provision of appropriate services.

## **Buchan Dial - a - Community Bus**

### **Report of the Trustees for the Year Ended 5 April 2012**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

2011/12 was another very challenging year for Dial-a-Community Bus.

The organisation continued to work towards developing a more resilient future by helping their Social Enterprise "sibling" company DAB Plus grow its business and looking at ways to reduce expenditure and become more cost efficient within the organisation.

Our core "dialabus" services continued; the shopping service maintains its standing as our prime service, carrying a full complement of passengers most days and the Community Use Service continues to flourish, although the lack of a newer bus did lead to issues until the new vehicle arrived.

The APT service was very busy and we carried a great many extremely vulnerable people to a variety of different care related appointments.

With continued help and financial support from the Scottish Investment Fund we continued to provide 3 Section 19 bus services under Contract to Aberdeen City council. These services provide transport for school children with assisted needs and transport to day care/respite etc for vulnerable adults. In late 2011, due to some issues with the service and rapidly increasing costs creating a loss on the service, one of the contracts was reviewed and passed back to the council. Upon retendering, DACB reclaimed the contract at a more cost efficient price and continue to run it.

Our Alzheimer's Day-care run from the NHS came to a natural conclusion when the ward closed down and all the clients were given outreach support rather than Day-care.

One of the major challenges for DACB during 2010/11 was to reduce our costs. We received a cut in funding provision from Aberdeenshire Council's ACTI grant of 3.4% and we had to ensure our expenditure was reduced accordingly.

We succeeded in many areas; reducing our staff costs, our general administration costs etc. However, unfortunately due to very ageing buses and some extreme maintenance / repair issues we exceeded our budgets for maintenance and repair. This led to an overspend of £28,000 in this area; causing a deficit in this year's accounts.

A major fundraising appeal for 2 new buses was launched in late 2011 and in January 2012 we placed the order for a new Fiat Ducato 15 passenger seat minibus. This vehicle replaced our very first minibus; VW LT 46 W136YDS which was taken off the road in January 2012 and scrapped shortly thereafter.

Another challenge of 2011/12 was to increase the resilience and ability within the DACB Board. To this end we recruited 3 new members; Eddie Gordon, Raymond Stone and Derek Downie. These gentlemen bring a great wealth of knowledge to the DACB Board and are a great addition to the team.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

Although it was decided to do so in 2009, due to changes in our Accounts dept and uncertainty within the Banking and Financial sectors which led to confusion about interest rates/investment opportunities etc, DACB has yet to segregate their Reserves into a separate account. The money is nominally separated within the "Fundraising account" until we find a suitable investment portfolio to move it to.

##### **Principal funding sources**

As previous accounts, Aberdeenshire Council administer our core funding through the Aberdeenshire Community Transport Initiative (ACTI).

A gift of £3,000 was received during the year from DAB Plus CIC.

#### **ON BEHALF OF THE BOARD:**



G A Reid - Trustee

27 September 2012

**Independent Examiner's Report to the Trustees of  
Buchan Dial - a - Community Bus**

I report on the accounts for the year ended 5 April 2012 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.



Mr John Hannah  
FCCA  
SBP  
Chartered Accountants  
Glebefield House  
21 Links Terrace  
Peterhead  
Aberdeenshire  
AB42 2XA

27 September 2012

**Buchan Dial - a - Community Bus**

**Statement of Financial Activities  
for the Year Ended 5 April 2012**

	Notes	Unrestricted funds £	Restricted funds £	5.4.12 Total funds £	5.4.11 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		153,966	-	153,966	179,060
Activities for generating funds	2	-	44,850	44,850	-
Investment income	3	33	-	33	25
<b>Incoming resources from charitable activities</b>					
Bus operation		143,083	-	143,083	139,831
DAB Plus Support		-	-	-	7,436
<b>Total incoming resources</b>		<b>297,082</b>	<b>44,850</b>	<b>341,932</b>	<b>326,352</b>
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Bus operation		310,510	-	310,510	306,279
Governance costs		9,245	-	9,245	12,634
<b>Total resources expended</b>		<b>319,755</b>	<b>-</b>	<b>319,755</b>	<b>318,913</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
		<b>(22,673)</b>	<b>44,850</b>	<b>22,177</b>	<b>7,439</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>162,423</b>	<b>-</b>	<b>162,423</b>	<b>154,984</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>139,750</b>	<b>44,850</b>	<b>184,600</b>	<b>162,423</b>

The notes form part of these financial statements

**Buchan Dial - a - Community Bus**

**Balance Sheet  
At 5 April 2012**

	Notes	Unrestricted funds £	Restricted funds £	5.4.12 Total funds £	5.4.11 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	67,019	-	67,019	85,227
<b>CURRENT ASSETS</b>					
Debtors	8	84,040	19,218	103,258	99,281
Cash at bank and in hand		51,239	25,632	76,871	82,872
		<u>135,279</u>	<u>44,850</u>	<u>180,129</u>	<u>182,153</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(47,548)	-	(47,548)	(79,957)
<b>NET CURRENT ASSETS</b>		<u>87,731</u>	<u>44,850</u>	<u>132,581</u>	<u>102,196</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>154,750</u>	<u>44,850</u>	<u>199,600</u>	<u>187,423</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	10	(15,000)	-	(15,000)	(25,000)
<b>NET ASSETS</b>		<u>139,750</u>	<u>44,850</u>	<u>184,600</u>	<u>162,423</u>
<b>FUNDS</b>	11				
Unrestricted funds				139,750	162,423
Restricted funds				44,850	-
<b>TOTAL FUNDS</b>				<u>184,600</u>	<u>162,423</u>

The notes form part of these financial statements

**Buchan Dial - a - Community Bus**

**Balance Sheet - continued  
At 5 April 2012**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2012.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 5 April 2012 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 small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 27 September 2012 and were signed on its behalf by:



.....  
G A Reid -Trustee



## **Buchan Dial - a - Community Bus**

### **Notes to the Financial Statements for the Year Ended 5 April 2012**

#### **1. ACCOUNTING POLICIES**

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### **Resources expended**

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.

Motor Vehicles	15% on cost
Computer & Office Equipment	33% on cost

##### **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 purpose.

A Summary of Incoming Resources and Resources Expended in relation to Restricted Funds 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. ACTIVITIES FOR GENERATING FUNDS**

	<b>5.4.12</b>	<b>5.4.11</b>
	<b>£</b>	<b>£</b>
New bus fundraising & appeal	<b>44,850</b>	-

#### **3. INVESTMENT INCOME**

	<b>5.4.12</b>	<b>5.4.11</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b>33</b>	25

**Buchan Dial - a - Community Bus**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2012**

**4. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	<b>5.4.12</b>	<b>5.4.11</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<b><u>18,610</u></b>	<b><u>18,726</u></b>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2012 nor for the year ended 5 April 2011.

**Trustees' Expenses**

One Trustee was paid a total of £1,131.45 in respect of reimbursed expenses.

**6. STAFF COSTS**

	<b>5.4.12</b>	<b>5.4.11</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>156,556</b>	<b>177,337</b>
Social security costs	<b>11,517</b>	<b>12,951</b>
Other pension costs	<b><u>4,844</u></b>	<b><u>5,130</u></b>
	<b><u>172,917</u></b>	<b><u>195,418</u></b>

**7. TANGIBLE FIXED ASSETS**

	<b>Motor Vehicles £</b>	<b>Computer Equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 6 April 2011	<b>201,264</b>	<b>12,160</b>	<b>213,424</b>
Additions	<b>-</b>	<b>402</b>	<b>402</b>
Disposals	<b><u>(27,897)</u></b>	<b><u>-</u></b>	<b><u>(27,897)</u></b>
At 5 April 2012	<b><u>173,367</u></b>	<b><u>12,562</u></b>	<b><u>185,929</u></b>
<b>DEPRECIATION</b>			
At 6 April 2011	<b>117,095</b>	<b>11,102</b>	<b>128,197</b>
Charge for year	<b>17,764</b>	<b>846</b>	<b>18,610</b>
Eliminated on disposal	<b><u>(27,897)</u></b>	<b><u>-</u></b>	<b><u>(27,897)</u></b>
At 5 April 2012	<b><u>106,962</u></b>	<b><u>11,948</u></b>	<b><u>118,910</u></b>
<b>NET BOOK VALUE</b>			
At 5 April 2012	<b><u>66,405</u></b>	<b><u>614</u></b>	<b><u>67,019</u></b>
At 5 April 2011	<b><u>84,169</u></b>	<b><u>1,058</u></b>	<b><u>85,227</u></b>

**Buchan Dial - a - Community Bus**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2012**

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5.4.12	5.4.11
	£	£
Trade debtors	17,915	30,596
Other debtors	85,343	68,685
	<u>103,258</u>	<u>99,281</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5.4.12	5.4.11
	£	£
Trade creditors	12,427	4,248
Taxation and social security	7,112	2,999
Other creditors	28,009	72,710
	<u>47,548</u>	<u>79,957</u>

**10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	5.4.12	5.4.11
	£	£
Other creditors	<u>15,000</u>	<u>25,000</u>

**11. MOVEMENT IN FUNDS**

	At 6.4.11	Net movement in funds	At 5.4.12
	£	£	£
<b>Unrestricted funds</b>			
General fund	162,423	(22,673)	139,750
<b>Restricted funds</b>			
New Bus Fund	-	44,850	44,850
<b>TOTAL FUNDS</b>	<u>162,423</u>	<u>22,177</u>	<u>184,600</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	297,082	(319,755)	(22,673)
<b>Restricted funds</b>			
New Bus Fund	44,850	-	44,850
<b>TOTAL FUNDS</b>	<u>341,932</u>	<u>(319,755)</u>	<u>22,177</u>

**Buchan Dial - a - Community Bus**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2012**

**11. MOVEMENT IN FUNDS - continued**

The 'General Fund' is used to finance the all the day to day activities of the charity.

The 'New Bus Fund' was set up to record income and expenditure in relation to the purchase of a new bus. Funds were raised specifically for this purpose with a view to the vehicle being purchased during the 2012/13 financial year. (Delivered May 2012). During the current financial year, total income of £44,850 was raised from various activities and an advance deposit of £19,218 was made for the vehicle.

**Buchan Dial - a - Community Bus**

**Detailed Statement of Financial Activities  
for the Year Ended 5 April 2012**

	5.4.12 £	5.4.11 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Gifts	3,000	-
RCTI grants received	127,786	127,678
Other grants	-	16,879
Fund raising & donations	11,760	8,082
DRT funding	-	15,253
Shopmobility funding	7,500	7,500
Grant amortisation	3,668	3,668
Miscellaneous income	252	-
	<hr/> 153,966	<hr/> 179,060
<b>Activities for generating funds</b>		
New bus fundraising & appeal	44,850	-
<b>Investment income</b>		
Deposit account interest	33	25
<b>Incoming resources from charitable activities</b>		
Bus operations	143,083	143,076
Management recharges	-	4,191
	<hr/> 143,083	<hr/> 147,267
<b>Total incoming resources</b>	<hr/> 341,932	<hr/> 326,352
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Wages	156,556	177,337
Social security	11,517	12,951
Pensions	4,844	5,130
Rent Rates & Insurance	14,963	15,489
Light and heat	307	252
Telephone	1,925	1,556
Postage and stationery	3,658	6,437
Advertising	1,074	1,911
Sundries	1,950	1,689
Fund raising and function cost	840	924
Conference expenses	2,354	2,665
Training costs	1,204	1,559
Repair of equipment	33	597
Motor & travel expenses	82,431	54,479
Bus insurance	7,118	5,690
Balances written off	1,973	250
Depn of motor vehicles	17,763	17,363
	<hr/> 310,510	<hr/> 306,279

This page does not form part of the statutory financial statements

**Buchan Dial - a - Community Bus**

**Detailed Statement of Financial Activities  
for the Year Ended 5 April 2012**

	<b>5.4.12</b>	<b>5.4.11</b>
	<b>£</b>	<b>£</b>
<b>Governance costs</b>		
Web site services costs	315	215
Accountancy	2,000	3,940
Professional fees	4,316	6,257
Repairs to property	274	270
Bank charges	-	243
Loan interest	1,494	747
Depn of computer equipment	846	962
	<u>9,245</u>	<u>12,634</u>
<b>Total resources expended</b>	<b>319,755</b>	<b>318,913</b>
	<u>          </u>	<u>          </u>
<b>Net income</b>	<b><u>22,177</u></b>	<b><u>7,439</u></b>