

**REGISTERED COMPANY NUMBER: SC216225**  
**REGISTERED CHARITY NUMBER: SC031183**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 5 April 2017  
for  
Buchan Dial-a-Community Bus**



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

**Buchan Dial-a-Community Bus**  
**Contents of the Financial Statements**  
**for the Year Ended 5 April 2017**

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

### **Report of the Trustees for the Year Ended 5 April 2017**

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 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **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.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Dial-a-Community Bus continued their development of a more resilient future with services growing and strengthening and the Social Enterprise DAB Plus continuing to develop and evolve.

The core community transport services continued to flourish although staff illness made for some difficulties in provision over the year.

We continued to provide Section 19 bus services under Contract to Aberdeen City council.

They provide transport for school children with assisted needs and transport to day care/respite etc for vulnerable adults. These services were successfully retendered for a further 2 years in Spring 2016.

Our two small contracts for transport to Church based lunch clubs have been maintained and all parties continue to be happy with the services.

The pilot DRT service for health and social transport provision in Aberdeen, named THiNC continued to work well with two buses providing transport services for a variety of individuals to health appointments across the city. There were concerns that the service would be closed in December 2016 until HTAP created a 3 way partnership between HTAP, Aberdeen City council and NHS for continuation funding. The new partnership will have Aberdeen City as a Lead Partner and future funding after 2017 is under discussion.

In late spring 2016 we successfully tendered to continue with the Volunteer Driver Project we provide to Aberdeenshire Council. This service provides transport for children and families who are engaged with Social Work (Children's Services) in North Aberdeenshire and is run with volunteer drivers using their own cars. This is a 5 year contract and will allow us to develop and grow the service. A change in staff in late 2016 meant that we took the opportunity to change the way this is run in order that the development officer has more time to look at Development of Volunteers and other areas whilst the day to day booking is done by another staff member. This aids resilience and assures a better level of service.

During 2016/17 we made some changes to the bus fleet with two buses sold and a new bus purchased. Asda Foundation kindly funded a new Peugeot accessible 16 seat vehicle which has joined the Buchan fleet in order to increase resilience and enable our services to continue.

2016 saw some changes of staff with the retirement of 2 members of staff due to medical reasons and the addition of a new driver for the Transport 4 U service. We also had the retirement of our longest serving driver Bill Michie who started driving the 5 day a week shopping service in 2000. A large retirement party was held in February 2017 which was enjoyed by over 100 shopping service clients.

Once again the Directors of DACB are content with the growth and development of the organisation and they are very much looking forward to seeing the organisation continue to flourish and develop over the next 12 months.

#### **FINANCIAL REVIEW**

##### **Financial position**

A surplus of £15,770 has been reported for the year which compares to a surplus of £23,174 in 2016. As a result of the surplus, the overall net value of funds increased from £194,937 in 2016 to £210,707 as at 5 April 2017. Of this balance, £91,474 comprised bank and cash balances.

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

### **Report of the Trustees for the Year Ended 5 April 2017**

#### **FINANCIAL REVIEW**

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

As in previous financial years, Aberdeenshire Council administer our core funding through the Aberdeenshire Community Transport Initiative (ACTI). Income from this source, as reported in the Statement of Financial Activities, totalled £134,784. The funding received from Aberdeenshire Council under this scheme covers specific expenditure and as such the ACTI Fund is reported as a separate Restricted Fund in the Financial Statements.

The charity also acknowledges a gift of £1,510 from DAB Plus CIC.

##### **Reserves policy**

DACB has segregated their Reserves into a separate bank account and manage operations to ensure sufficient funds are available to meet day to day activities..

#### **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.

#### **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 Ronnie Birnie  
FCCA  
SBP  
Accountants  
Glebefield House  
21 Links Terrace  
Peterhead  
Aberdeenshire  
AB42 2XA

Approved by order of the board of trustees on 20 June 2017 and signed on its behalf by:



G A Reid - Trustee

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

I report on the accounts for the year ended 5 April 2017 set out on pages four to eleven.

**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.

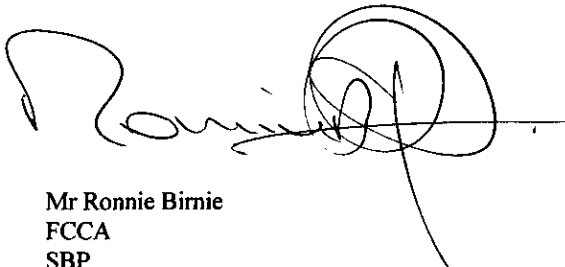
**Independent examiner's statement**

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 Ronnie Birnie  
FCCA  
SBP  
Accountants  
Glebehead House  
21 Links Terrace  
Peterhead  
Aberdeenshire  
AB42 2XA

20 June 2017

**Buchan Dial-a-Community Bus**

**Statement of Financial Activities  
for the Year Ended 5 April 2017**

	Notes	Unrestricted funds £	Restricted funds £	5.4.17 Total funds £	5.4.16 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		22,049	134,785	156,834	144,049
<b>Charitable activities</b>					
Bus operation		267,849	-	267,849	260,750
Other trading activities	2	14,414	3,306	17,720	17,543
Investment income	3	22	-	22	22
Other income		1,476	-	1,476	-
<b>Total</b>		<b>305,810</b>	<b>138,091</b>	<b>443,901</b>	<b>422,364</b>
<b>EXPENDITURE ON</b>					
Raising funds		-	-	-	3,129
<b>Charitable activities</b>					
Bus operation		288,672	128,341	417,013	386,694
Other		4,674	6,444	11,118	9,367
<b>Total</b>		<b>293,346</b>	<b>134,785</b>	<b>428,131</b>	<b>399,190</b>
<b>NET INCOME</b>		<b>12,464</b>	<b>3,306</b>	<b>15,770</b>	<b>23,174</b>
<b>Transfers between funds</b>	13	<b>3,306</b>	<b>(3,306)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>15,770</b>	<b>-</b>	<b>15,770</b>	<b>23,174</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>194,937</b>	<b>-</b>	<b>194,937</b>	<b>171,763</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>210,707</b>	<b>-</b>	<b>210,707</b>	<b>194,937</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**Buchan Dial-a-Community Bus**

**Balance Sheet  
At 5 April 2017**

	Notes	Unrestricted funds £	Restricted funds £	5.4.17 Total funds £	5.4.16 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	95,476	-	95,476	112,484
<b>CURRENT ASSETS</b>					
Debtors	9	72,620	8,880	81,500	99,800
Cash at bank and in hand		100,354	-	100,354	91,478
		<u>172,974</u>	<u>8,880</u>	<u>181,854</u>	<u>191,278</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(57,743)	(8,880)	(66,623)	(73,825)
<b>NET CURRENT ASSETS</b>		<u>115,231</u>	<u>-</u>	<u>115,231</u>	<u>117,453</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>210,707</u>	<u>-</u>	<u>210,707</u>	<u>229,937</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	11	-	-	-	(35,000)
<b>NET ASSETS</b>		<u>210,707</u>	<u>-</u>	<u>210,707</u>	<u>194,937</u>
<b>FUNDS</b>	13				
Unrestricted funds				210,707	194,937
Restricted funds				-	-
<b>TOTAL FUNDS</b>				<u>210,707</u>	<u>194,937</u>

The notes form part of these financial statements

**Buchan Dial-a-Community Bus**

**Balance Sheet - continued**  
**At 5 April 2017**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 5 April 2017 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.

The financial statements were approved by the Board of Trustees on 20 June 2017 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 2017**

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

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

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

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

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

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

Fixtures & Fittings	20% reducing balance
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. OTHER TRADING ACTIVITIES**

	5.4.17	5.4.16
	£	£
New bus fundraising & appeal	3,306	3,835
General fundraising	14,414	13,708
	<u>17,720</u>	<u>17,543</u>

**Buchan Dial-a-Community Bus**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2017**

**3. INVESTMENT INCOME**

	<b>5.4.17</b>	<b>5.4.16</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b>22</b>	<b>22</b>
	<u><b>22</b></u>	<u><b>22</b></u>

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

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

	<b>5.4.17</b>	<b>5.4.16</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<b>32,870</b>	<b>33,112</b>
(Surplus)\deficit on disposal of fixed asset	<b>(1,476)</b>	<b>3,129</b>
	<u><b>(1,476)</b></u>	<u><b>3,129</b></u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2017 nor for the year ended 5 April 2016.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2017 nor for the year ended 5 April 2016.

**6. STAFF COSTS**

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

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

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<b>24,680</b>	<b>119,369</b>	<b>144,049</b>
<b>Charitable activities</b>			
Bus operation	<b>260,750</b>	<b>-</b>	<b>260,750</b>
Other trading activities	<b>13,708</b>	<b>3,835</b>	<b>17,543</b>
Investment income	<b>22</b>	<b>-</b>	<b>22</b>
	<u><b>299,160</b></u>	<u><b>123,204</b></u>	<u><b>422,364</b></u>
<b>Total</b>			
<b>EXPENDITURE ON</b>			
Raising funds	<b>3,129</b>	<b>-</b>	<b>3,129</b>
<b>Charitable activities</b>			
Bus operation	<b>267,325</b>	<b>119,369</b>	<b>386,694</b>
Other	<b>9,367</b>	<b>-</b>	<b>9,367</b>
	<u><b>279,821</b></u>	<u><b>119,369</b></u>	<u><b>399,190</b></u>
<b>Total</b>			
<b>NET INCOME</b>	<b>19,339</b>	<b>3,835</b>	<b>23,174</b>
<b>Transfers between funds</b>	<b>3,835</b>	<b>(3,835)</b>	<b>-</b>
	<u><b>3,835</b></u>	<u><b>(3,835)</b></u>	<u><b>-</b></u>

**Buchan Dial-a-Community Bus**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2017**

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

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>Net movement in funds</b>	23,174	-	23,174
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	171,763	-	171,763
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>194,937</u>	<u>-</u>	<u>194,937</u>

**8. TANGIBLE FIXED ASSETS**

	<b>Furnishings &amp; fittings £</b>	<b>Motor Vehicles £</b>	<b>Computer Equipment £</b>	<b>Totals £</b>
<b>COST</b>				
At 6 April 2016	2,241	266,802	16,831	285,874
Additions	125	13,794	2,367	16,286
Disposals	-	(59,207)	-	(59,207)
At 5 April 2017	<u>2,366</u>	<u>221,389</u>	<u>19,198</u>	<u>242,953</u>
<b>DEPRECIATION</b>				
At 6 April 2016	1,093	156,428	15,869	173,390
Charge for year	255	30,925	1,690	32,870
Eliminated on disposal	-	(58,783)	-	(58,783)
At 5 April 2017	<u>1,348</u>	<u>128,570</u>	<u>17,559</u>	<u>147,477</u>
<b>NET BOOK VALUE</b>				
At 5 April 2017	<u>1,018</u>	<u>92,819</u>	<u>1,639</u>	<u>95,476</u>
At 5 April 2016	<u>1,148</u>	<u>110,374</u>	<u>962</u>	<u>112,484</u>

**9. DEBTORS**

	5.4.17	5.4.16
	£	£
Amounts falling due within one year:		
Trade debtors	51,553	49,245
Other debtors	147	-
Amount owing by DAB Plus	10,669	10,566
VAT	1,665	940
Prepayments	4,966	4,049
	<u>69,000</u>	<u>64,800</u>

**Buchan Dial-a-Community Bus**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2017**

**9. DEBTORS - continued**

	<b>5.4.17</b>	<b>5.4.16</b>
	<b>£</b>	<b>£</b>
Amounts falling due after more than one year:		
Loan to DAB Plus	<u><b>12,500</b></u>	<u><b>35,000</b></u>
Aggregate amounts	<u><b>81,500</b></u>	<u><b>99,800</b></u>

Debtors due after more than one year comprises a loan to DAB Plus CIC to assist with the funding of the driver learner school. The funds were initially provided to Buchan Dial-a-Community Bus by way of a loan from 'Social Investment Scotland' which was repaid in full during the 2016/17 financial year. DAB Plus CIC made a part repayment of the loan from BDACB of £22,500 during the year leaving a balance outstanding of £12,500. Debtors also includes a separate sum owing from DAB Plus CIC of £10,669.

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

	<b>5.4.17</b>	<b>5.4.16</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (see note 12)	<b>8,880</b>	-
Trade creditors	<b>10,560</b>	13,108
Social security and other taxes	<b>4,028</b>	2,032
Other creditors	-	334
Other creditors ACTI	-	4,798
Accrued expenses	<b>1,900</b>	1,850
Deferred grants	<u><b>41,255</b></u>	<u><b>51,703</b></u>
	<u><b>66,623</b></u>	<u><b>73,825</b></u>

Other creditors includes the sum of £41,255 in respect of deferred grant income previously received to fund capital projects.

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

	<b>5.4.17</b>	<b>5.4.16</b>
	<b>£</b>	<b>£</b>
Other loans (see note 12)	<u><b>-</b></u>	<u><b>35,000</b></u>

The loan of £35,000 granted by 'Social Investment Scotland' was repaid in full during the year.

**12. LOANS**

An analysis of the maturity of loans is given below:

	<b>5.4.17</b>	<b>5.4.16</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year on demand:		
Bank overdraft	<u><b>8,880</b></u>	<u><b>-</b></u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	<u><b>-</b></u>	<u><b>35,000</b></u>

# Buchan Dial-a-Community Bus

## Notes to the Financial Statements - continued for the Year Ended 5 April 2017

### 12. LOANS - continued

Income of £8,880 for credit of the ACTI Fund was outstanding at the year end and was received in the new financial year. Net operating bank balances totalled £91,474 credit.

### 13. MOVEMENT IN FUNDS

	At 6.4.16 £	Net movement in funds £	Transfers between funds £	At 5.4.17 £
<b>Unrestricted funds</b>				
General fund	194,937	12,464	3,306	210,707
<b>Restricted funds</b>				
New Bus Fund	-	3,306	(3,306)	-
<b>TOTAL FUNDS</b>	<u>194,937</u>	<u>15,770</u>	<u>-</u>	<u>210,707</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	305,810	(293,346)	12,464
<b>Restricted funds</b>			
New Bus Fund	3,306	-	3,306
ACTI Funding	134,785	(134,785)	-
	<u>138,091</u>	<u>(134,785)</u>	<u>3,306</u>
<b>TOTAL FUNDS</b>	<u>443,901</u>	<u>(428,131)</u>	<u>15,770</u>

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 specifically in relation to the purchase of new buses. Funds were raised for this purpose and during the financial year one new vehicle was purchased at a total cost of £36,771. The balance of funds raised of £3,306 was utilised at that time being transferred to the General Fund to help meet the cost.

'ACTI Funding' records the core funding provided through the Aberdeenshire Community Transport Initiative which is administered by Aberdeenshire Council.

### 14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2017.

**Buchan Dial-a-Community Bus**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 5 April 2017**

	5.4.17 £	5.4.16 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	1,510	-
RCTI grants received	134,784	119,369
Other grants	392	4,566
General donations	1,896	1,939
Shopmobility funding	7,804	7,727
Grant amortisation	10,448	10,448
	<hr/> 156,834	<hr/> 144,049
<b>Other trading activities</b>		
New bus fundraising & appeal	3,306	3,835
General fundraising	14,414	13,708
	<hr/> 17,720	<hr/> 17,543
<b>Investment income</b>		
Deposit account interest	22	22
<b>Charitable activities</b>		
Bus operations	267,849	260,750
<b>Other income</b>		
Gain on sale of tangible fixed assets	1,476	-
	<hr/> 443,901	<hr/> 422,364
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Loss on sale of tangible fixed assets	-	3,129
<b>Charitable activities</b>		
Wages	233,683	222,621
Social security	13,622	12,662
Pensions	5,512	5,483
Rent Rates & Insurance	15,165	15,056
Light and heat	276	249
Telephone	2,157	1,866
Postage, stationery & computer expenses	6,226	3,435
Advertising	607	730
Sundries	5,219	3,824
Fund raising and function cost	-	64
Conference expenses	3,904	2,600
Training costs	4,507	2,457
Repair of equipment	784	1,972
Motor & travel expenses	82,287	67,163
Bus insurance	12,139	14,599
Carried forward	386,088	354,781

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 2017**

	5.4.17 £	5.4.16 £
<b>Charitable activities</b>		
Brought forward	386,088	354,781
Bad debt written off	-	137
Depn of motor vehicles	30,925	31,776
	<u>417,013</u>	<u>386,694</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Web site services costs	315	315
Accountancy	2,345	1,875
Professional fees	6,514	5,840
Depn of furnishings & fittings	254	287
Depn of computer equip	1,690	1,050
	<u>11,118</u>	<u>9,367</u>
<b>Total resources expended</b>	428,131	399,190
 <b>Net income</b>	 <u><u>15,770</u></u>	 <u><u>23,174</u></u>

This page does not form part of the statutory financial statements