

**WARRINGTON COMMUNITY TRANSPORT**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31st MARCH 2023**

**CHARITY NO: 516384**

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# WARRINGTON COMMUNITY TRANSPORT

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## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2023

The Trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2023

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered charity name** Warrington Community Transport

**Charity number** 516384

**Principal office** 19 Athlone Road  
Warrington  
Cheshire  
WA2 8JJ

**The Trustees who served the charity during the period were** Matthew Boulton  
Dida Goode  
Patsy Hodson  
Vicky Leigh

**Independent Examiner** Barbara L Blaber BA(Econ), FCA  
16 Christchurch Road  
Sale  
M33 5JL

**Bankers** The Co-operative Bank plc  
1 Balloon Street  
Manchester  
M60 4EP

# WARRINGTON COMMUNITY TRANSPORT

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## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2023

*continued*

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

The charity, number 516384, is governed by the Constitution and Rules adopted on 8th February 1993

The charity maintains an Executive Committee which selects Trustees using a formalised Trustee Selection method as prescribed below: -

#### Trustee selection method

The existing Executive Management Committee members select trustees, with their nomination being ratified at a full Committee Meeting and then subjected to the re-election process at each subsequent Annual General Meeting.

Their suitability is evaluated upon areas of expertise, with resultant benefits to the organisations continued efficient management and operations being fully assessed.

Areas of expertise generally encompass: Commercial, Financial, Education, Personnel, Local Authority, other voluntary Sector Organisations, Individual and Group Service Representatives.

Each prospective Trustee receives the following information pack containing:

- Guide to Warrington Community Transport 'Trustee' Management Committee containing brief details of the organisation's objectives

- Aims

- The role of committee members

- What is a charity trustee

- People who are disqualified from acting as a Trustee Conflict of interest Job description

- Person specification

- Skills audit

- Biography

- Code of Conduct for Trustees

- Trustees' Undertaking

Warrington Borough Council, as principal funder of the Charity, has the facility to appoint up to two Trustees, usually from their elected council members. In addition, they nominate their Passenger Transport Coordinator as an observer who may attend all Management Committee Meetings.

The day-to-day management of the charity is performed by Mrs S Taylor, the General Manager and administrative staff, together with a core volunteer team.

# WARRINGTON COMMUNITY TRANSPORT

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## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2023

*continued*

### **OBJECTIVES AND ACTIVITIES**

The principal objective continues to be the provision of specialised door-to-door accessible transport for people with disabilities and those community members with mobility difficulties.

The Charity aims to create a more inclusive society through the provision of life-enhancing opportunities for people with disabilities within the boundaries of the Unitary Authority of Warrington Borough Council. These opportunities are created by providing "Door-to-Door" specialised transport to enable people with disabilities to lead a more fulfilled and active life. This transport is provided by wheelchair accessible minibuses operating as the "Dial-a-Ride" and "Group Travel" services which have been serving local community members since 1985. In addition to providing a wide range of social opportunities our specialised transport service ensures employment, education, health and wellbeing establishments are accessed by many of our clients. This has been carried out with due regard to guidance published by the Charities' Commission on public benefit.

### **ACHIEVEMENTS AND PERFORMANCE**

Throughout the year we saw passenger numbers increase on the previous year, average Monthly journeys increased to 1071 (2023) from 632 (2022), a 70% increase YoY. Throughout this period the trustees, service manager, staff and volunteers worked hard to ensure the service remained available when needed by the members.

During the year, the committee took the decision to replace one of the older buses in the fleet to maintain and improve service levels as ride numbers continued to increase.

During the year to March 2023, we employed 6 members of staff and had the support of 2 volunteers who we are extremely thankful to for their hard work and dedication to the service.

Financially, the service was able to continue to run within the budget and requirements expected under our charter maintaining the fleet, buildings, and commitments to our staff. As passenger numbers have increased, we have expanded cautiously but in line with the increased use of the service.

### **FUTURE PLANS**

As we continue to see the number of journeys increase, we will look to update and increase the number of busses in the fleet either from our own funds or from funding opportunities that the committee are actively seeking. We will review staffing and volunteer levels accordingly to best utilise the fleet to service our members.

The committee are also continuing to look for additional committee members to increase our capacity and knowledge base to ensure we continue to service the members and community to the best of our ability.

# WARRINGTON COMMUNITY TRANSPORT

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## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2023

*continued*

The trustees would like to extend their thanks to all of the staff and volunteers who work tirelessly to ensure that the service continues to meet the needs of our members and helps to maintain the independence of elderly and disabled members of the community.

### **FINANCIAL REVIEW**

The Statement of Financial Activities for the year ended 31st March 2023, and the Balance Sheet as at that date, are included in these accounts, with appropriate additional information. Income for the year was £131,822 (2022: £124,852) which included a grant from Warrington Borough Council of £48,000 (2022: £48,000). Expenditure for the year was £124,464 (2022: £103,394).

The Trustees wish to place on record their sincere thanks for the continued support of Warrington Borough Council.

### **RISK MANAGEMENT**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to operations and finance of the Trust, and are satisfied that suitable insurance cover and systems are in place to mitigate our exposure to major risks.

### **RESERVES POLICY**

The charity has reviewed its reserves policy and has set aside a “contingency reserve” of £35,000, which represents approximately 3 months operating costs. The purpose of the reserve is to cover future unforeseen short term income fluctuations and will be reviewed annually, but is now subject to review.

### **INVESTMENT POLICY**

The nature of our Community Transport service operation does not allow the accumulation of substantial investment funds. Whenever surplus operational funding arises, by way of advanced grant payment, the monies are placed on deposit with our bankers until such time as they are required.

# WARRINGTON COMMUNITY TRANSPORT

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## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2023

*continued*

### TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Charity law requires us as Trustees to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure.

We are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2016, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approved by the trustees on

and signed on their behalf by:



*Matthew Sean Boulton*

**Chair of Trustees      Date    January 29<sup>th</sup> 2024**

# WARRINGTON COMMUNITY TRANSPORT

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## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WARRINGTON COMMUNITY TRANSPORT

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> March 2023

### Respective responsibilities of Trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



**Barbara L Blaber BA(Econ) FCA**

**Date: 26<sup>th</sup> January 2024**

# WARRINGTON COMMUNITY TRANSPORT

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2023

		Unrestricted Total Funds 2023 £	Unrestricted Total Funds 2022 £
	<b>Note</b>		
<b>Income from</b>	<b>1</b>		
Grants and donations		48,183	48,693
Fares		77,746	72,245
Investment income		1	0
Charitable activities		5,893	3,608
Other incoming resources		0	305
<b>Total incoming resources</b>		<b>131,822</b>	<b>124,852</b>
<b>Expenditure on</b>	<b>2</b>		
Charitable activities		100,935	79,893
Support costs and administration		18,947	18,683
Governance costs		4,581	4,818
<b>Total expenditure</b>		<b>124,464</b>	<b>103,394</b>
<b>Net income</b>		<b>7,359</b>	<b>21,458</b>
<b>Net movement in funds</b>		<b>7,359</b>	<b>21,458</b>
<b>Total funds brought forward</b>		<b>116,553</b>	<b>95,095</b>
<b>Total funds carried forward</b>		<b>123,911</b>	<b>116,553</b>
<i>General Fund</i>		<i>88,911</i>	
<i>Contingency Fund</i>		<i>35,000</i>	

# WARRINGTON COMMUNITY TRANSPORT

## BALANCE SHEET AS AT 31st MARCH 2023

	Note	2023		2022	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	3		34,015		43,571
<b>Current assets</b>					
Debtors	4	6,225		6,385	
Cash at bank and in hand		84,021		67,830	
<b>Total current assets</b>		90,246		74,215	
<b>Creditors: amounts falling due within one year</b>	5	-350		-1,234	
Net Current Assets			89,896		72,981
<b>Total Net Assets</b>			<b>123,911</b>		<b>116,553</b>
<b>Funds (Unrestricted)</b>					
General Fund			88,911		81,553
Contingency Fund			35,000		35,000
<b>Total Funds</b>			<b>123,911</b>		<b>116,553</b>

The notes on pages 10 - 15 form part of these accounts.

Approved by the Trustees and signed on their behalf on the 29<sup>th</sup> January 2024 by:

Trustee



Trustee

*Matthew Sean Boulton*

# WARRINGTON COMMUNITY TRANSPORT

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## ACCOUNTING POLICIES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023

### **BASIS OF ACCOUNTING**

The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and the UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

The accounts have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented unless otherwise stated.

### **Income**

Income is included on receipt. Grants receivable are credited to income in so far as they relate to the accounting period

### **Expenditure**

Resources expended are recognised in the period in which they are incurred.

### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or valuation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows: -

Freehold property	Over 4 years
Office equipment	Over 7 years
Motor vehicles	Over 10 years

## **WARRINGTON COMMUNITY TRANSPORT**

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### **ACCOUNTING POLICIES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023**

#### **GOING CONCERN**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### **INVESTMENTS AND INVESTMENT INCOME**

The charity does not have any investments. Interest is earned only on bank account surpluses.

#### **INCOME FROM SERVICES**

Users of the charity's service pay a standard fee. If they hold a concessionary permit issued under the auspices of the Cheshire District Concessionary Fares Scheme/ Warrington Borough Council, or are under 16 years of age, a lower concessionary fare is charged. Users holding appropriate passes travel free of charge within the parameters of the scheme.

#### **FUNDRAISING EXPENDITURE**

No fundraising activities have taken place during the year.

#### **CAPITAL COMMITMENTS**

The charity has no outstanding commitments at 31<sup>st</sup> March 2023

# WARRINGTON COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023

### 1. Analysis of income

	Unrestricted Funds	Total Funds	Total Funds
	2023	2023	2022
	£	£	£
<b>Grants and donations</b>			
Revenue Grant income WBC	48,000	48,000	48,000
Other grants	0	0	0
Donations	183	183	693
	<b>48,183</b>	<b>48,183</b>	<b>48,693</b>
<b>Fares</b>			
Subsidised services – Dial a Ride	13,570	13,570	7,867
Non-subsidised – Group Hire	0	0	202
Concessionary Travel	64,175	64,175	64,176
	<b>77,746</b>	<b>77,746</b>	<b>72,245</b>
<b>Investment income</b>			
Bank interest received	1	1	0
	<b>1</b>	<b>1</b>	<b>0</b>
<b>Charitable activities</b>			
Bus service operator's grant	5,893	5,893	3,608
	<b>5,893</b>	<b>5,893</b>	<b>3,608</b>
<b>Other incoming resources</b>			
Other income	0	0	305
	<b>0</b>	<b>0</b>	<b>305</b>

## WARRINGTON COMMUNITY TRANSPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023 continued

#### 2. Analysis of Expenditure

	Unrestricted Funds	Total Funds	Total Funds
	2023	2023	2022
	£	£	£
<b>Charitable Activities</b>			
Employee costs	76,408	76,408	59,696
Volunteer costs	0	0	0
Vehicle costs	19,862	19,862	16,252
Vehicle depreciation, net of profit on sale of vehicles	4,665	4,665	3,945
	<b>100,935</b>	<b>100,935</b>	<b>79,893</b>
<b>Support costs</b>			
Repairs and maintenance	63	63	0
Cleaning and protective clothing	88	88	79
Telephone	650	650	538
Printing, postage and stationery	491	491	382
Utilities	3,493	3,493	3,410
Office rent and other expenses	9,271	9,271	9,565
Depreciation of office equipment	4,891	4,891	4,908
Less: Profit on sale of assets	0	0	-200
	<b>18,947</b>	<b>18,947</b>	<b>18,683</b>
<b>Governance costs</b>			
Audit and accountancy	343	343	329
Insurance	2,798	2,798	2,473
Other professional fees	1,439	1,439	2,363
	<b>4,581</b>	<b>4,581</b>	<b>5,165</b>

## WARRINGTON COMMUNITY TRANSPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023 continued

#### 3. Fixed Assets

	Freehold Property	Equipment	Motor vehicles	TOTAL
	£	£	£	£
Cost at April 1 2022	68,106	20,320	72,150	160,576
Additions			-	-
Disposals			-	-
Cost at March 31 2023	68,106	20,320	72,150	160,576
Dpcn at April 1 2022	48,542	20,320	43,252	142,097
Dpcn on disposals				-
Charge for the year	4,891		4,665	9,556
DPCN at March 31 2023	53,433	20,320	47,917	151,653
NBV at March 31 2023	14,673	-	24,233	8,923
NBV at March 31 2022	19,564	-	28,898	18,479

#### 4. Debtors

	2023	2022
	£	£
Trade Debtors	5,500	5,500
Other debtors	725	885
	<b>6,225</b>	<b>6,385</b>

#### 5. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	0	0
Tax and social security	0	884
Accruals	350	350
	<b>350</b>	<b>1,234</b>

## **WARRINGTON COMMUNITY TRANSPORT**

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### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023** continued

#### **6. Employees**

Total staff costs including National Insurance were £77,292 (2022: £59,696).

No employee was paid in excess of £50,000

The average number of employees during the year was 6 (2022: 6)

The average number of employees expressed as full-time equivalents was 4 (2022: 4)

#### **7. Expenses paid to Trustees**

No expenses were reimbursed to Trustees in the year (2022: NIL). No remuneration was paid to any of the Trustees.

#### **8. Subsidiary undertakings**

The charity has no subsidiary undertakings

#### **9. Related party transactions**

There were no related party transactions during the year under review