

WARRINGTON COMMUNITY TRANSPORT

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31st MARCH 2024

CHARITY NO: 516384

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WARRINGTON COMMUNITY TRANSPORT

TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31ST MARCH 2024

The Trustees present their annual report and financial statements of the charity for the year ended 31st March 2024

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 Dr Michael Mark McLaughlin (appointed Feb 24)
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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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

TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31ST MARCH 2024

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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 1343 (2023/24) from 1071 (2022/23), a 25% 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 to March 2024, we employed 8 members of staff we are extremely thankful to for their hard work and dedication to the service.

During the year we also took delivery of a new minibus in partnership with the Steve Morgan Foundation, this has enabled us to give a better more reliable service to our users, we would like to thank the Steve Morgan Foundation for supporting the service, staff and users of Warrington Community Transport.

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 buses 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 and work with our council contacts to explore additional opportunities to support the local communities.

WARRINGTON COMMUNITY TRANSPORT

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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.

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 2024, and the Balance Sheet as at that date, are included in these accounts, with appropriate additional information. Income for the year was £122,762 (2023: £131,822) which included a grant from Warrington Borough Council of £48,000 (2023: £48,000). Expenditure for the year was £144,128 (2023: £124,464).

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 the “contingency reserve” of £35,000 remains in place. This represents approximately 3 months operating costs. The purpose of the reserve is to cover future unforeseen short term income fluctuations and will continue to be reviewed annually.

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

TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31ST MARCH 2024

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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 Boulton

30/01/2025

Chair of Trustees

Date

WARRINGTON COMMUNITY TRANSPORT

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 31st March 2024

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: January 22, 2025

WARRINGTON COMMUNITY TRANSPORT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2024

	Note	Unrestricted Total Funds	Unrestricted Total Funds
		2024	2023
		£	£
Income from	1		
Grants and donations		49,345	48,183
Fares		72,090	77,746
Investment income		4	1
Charitable activities		1,323	5,893
Other incoming resources		0	0
Total incoming resources		122,762	131,822
Expenditure on	2		
Charitable activities		113,233	100,935
Support costs and administration		29,453	18,947
Governance costs		1,442	4,581
Total expenditure		144,128	124,464
Net income		-21,366	7,359
Net movement in funds		-21,366	7,359
Total funds brought forward		123,912	116,553
Total funds carried forward		102,546	123,912
<i>General Fund</i>		<i>67,546</i>	<i>88,912</i>
<i>Contingency Fund</i>		<i>35,000</i>	<i>35,000</i>

WARRINGTON COMMUNITY TRANSPORT

BALANCE SHEET AS AT 31st MARCH 2024

	Note	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible assets	3		24,459		34,015
Current assets					
Debtors	4	12,419		6,225	
Cash at bank and in hand		66,017		84,021	
Total current assets		78,436		90,246	
Creditors: amounts falling due within one year	5	-350		-350	
Net Current Assets			78,086		89,896
Total Net Assets			102,546		123,912
Funds (Unrestricted)					
General Fund			67,546		88,912
Contingency Fund			35,000		35,000
Total Funds			102,546		123,912

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

Approved by the Trustees and signed on their behalf on the

by:

Trustee



Matthew Boulton

Trustee



Patsy Hodson

WARRINGTON COMMUNITY TRANSPORT

ACCOUNTING POLICIES FOR THE YEAR ENDED 31st MARCH 2024

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

ACCOUNTING POLICIES FOR THE YEAR ENDED 31st MARCH 2024

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 31st March 2024

WARRINGTON COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

1. Analysis of income

	Unrestricted Funds	Total Funds	Total Funds
	2024	2024	2023
	£	£	£
Grants and donations			
Revenue Grant income WBC	48,000	48,000	48,000
Other grants	0	0	0
Donations	1,345	1,345	183
	49,345	49,345	48,183
Fares			
Subsidised services – Dial a Ride	16,016	16,016	13,570
Non-subsidised – Group Hire	300	300	0
Concessionary Travel	55,773	55,773	64,175
	72,090	72,090	77,746
Investment income			
Bank interest received	4	4	1
	4	4	1
Charitable activities			
Bus service operator’s grant	1,323	1,323	5,893
	1,323	1,323	5,893
Other incoming resources			
Other income	0	0	0
	0	0	0

WARRINGTON COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024 continued

2. Analysis of Expenditure

	Unrestricted Funds	Total Funds	Total Funds
	2024	2024	2023
	£	£	£
Charitable Activities			
Employee costs	84,621	84,621	76,408
Volunteer costs	998	998	0
Vehicle costs	22,950	22,950	19,862
Vehicle depreciation, net of profit on sale of vehicles	4,665	4,665	4,665
	113,233	113,233	100,935
Support costs			
Repairs and maintenance	347	347	63
Cleaning and protective clothing	49	49	88
Telephone	844	844	650
Printing, postage and stationery	707	707	491
Utilities	12,558	12,558	3,493
Office rent and other expenses	10,058	10,058	9,271
Depreciation of land & Buildings	4,891	4,891	4,891
Less: Profit on sale of assets	0	0	0
	29,453	29,453	18,947
Governance costs			
Audit and accountancy	337	337	343
Insurance	465	465	2,798
Other professional fees	640	640	1,439
	1,442	1,442	4,581

WARRINGTON COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024 continued

3. Fixed Assets

	Freehold Property	Equipment	Motor vehicles	TOTAL
	£	£	£	£
Cost at April 1 2023	68,106	20,320	72,150	160,576
Additions			-	-
Disposals			-	-
Cost at March 31 2024	68,106	20,320	72,150	160,576
Dpcn at April 1 2023	58,324	20,320	47,917	126,561
Dpcn on disposals				-
Charge for the year	4,891		4,665	9,556
DPCN at March 31 2024	63,215	20,320	52,582	136,117
NBV at March 31 2024	4,891	-	19,568	24,459
NBV at March 31 2023	9,782	-	24,233	34,015

4. Debtors

	2024	2023
	£	£
Trade Debtors	5,170	5,500
Other debtors & prepayments	7,249	725
	12,419	6,225

5. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	0	0
Tax and social security	0	0
Accruals	350	350
	350	350

WARRINGTON COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024 continued

6. Employees

Total staff costs including National Insurance were £84,621 (2023: £76,408).

No employee was paid in excess of £50,000

The average number of employees during the year was 6 (2023: 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 (2023: 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