

REGISTERED COMPANY NUMBER: NI022203 (Northern Ireland)
REGISTERED CHARITY NUMBER: 103646

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2024
for
Bridge Accessible Transport Limited

Shaun McAteer & Co. Ltd
5 Northland Road, Derry
BT48 7HX

Bridge Accessible Transport Limited

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Bridge Accessible Transport Limited

Report of the Trustees **for the Year Ended 31 March 2024**

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 31 March 2024. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

In furtherance of our aims, our current strategy is to provide the following services:

- An Accessible Community Transport Service to individual members of the scheme
- A Mobility Equipment hire service (Shopmobility Foyle) to enable members to access the city centre and further afield.
- Training, advice and access information to individuals and local community and voluntary transport groups
- Social events for members as part of our public benefit work.

The company has a wholly owned trading subsidiary, Bridge AT Enterprises Limited, this enterprise was set up on 08/08/2007 to provide contracted Door to Door transport services, training and related services.

We provide a fully guided service, transporting people from their home; places of work; shopping centres; town centre; visiting friends; respite facilities; local technical colleges; garden centres; and to keep medical and health appointments.

Bridge provides accessible transport services for regular social and community activities for members focusing on taking people from the front door of their home to wherever they want to go within our operating area and removing access barriers for people travelling alone.

Bridge Accessible Transport Limited

Report of the Trustees **for the Year Ended 31 March 2024**

OBJECTIVES AND ACTIVITIES

Significant activities

Bridge Accessible Transport has provided 36,448 services to support people with reduced mobility to stay independent and participate in local community activities; to access vital health care and social appointments; shopping visits; work placements and employment. Our service is often the only means of transport and hire of mobility equipment for many of our members with restricted mobility.

During the reporting period we carried out the following services:

1. Door to Door service (Group transport services)
2. Individual Door to Door service (D.A.T.S)
3. Assisted Travel Service (Western Health & Social Services Trust)
4. Mobility Equipment hire service (Shopmobility Foyle)
5. Our Mobility equipment delivery service (Meet & Greet)
6. Our personal shopper service (Sighted Guiding service)
7. A zero-emission Electric Minibus Pilot -assessing the long-term environmental benefits of using fully electric vehicles as part of our services.

This has been a challenging year in which we continued to provide socially necessary journeys and faced overwhelming demand for community benefit services. We are reviewing a sustainable funding model that accounts for both growing demand and operational costs.

The flexibility and dedication of our Manager, Office staff, Shopmobility Coordinator, driving staff, volunteers and dedicated Management Committee contributed to the success this year in providing accessible transport and mobility equipment hire services to members.

Staff have facilitated 27,230 member requests for transport services for the period 2023-24 and completed 24,297 passenger trips. We completed a membership review of our current database, and we currently have 1,297 registered members and 24 registered groups. We enrolled 58 new members to our Accessible Transport Services during this financial period.

We provided 12,151 mobility equipment hires for the period through our Shopmobility Foyle service, which included 2,193 mobility scooter hires, 8,624 wheelchairs hires, and 1,334 rollator assisted hires to our 1,587 registered members. We enrolled 263 new members during this year.

Our zero emission fully accessible Electric Minibus was launched in October 22. We provided 2,091 accessible trips for members this year, who enjoyed the comfort level, accessibility features and the quiet operation of this new service.

The success of B.A.T services to date is due to the ongoing financial assistance provided from the Department for Infrastructure (DFI) ("Transport Programme for People with Disabilities").

We supply services under Disability Action's Transport scheme (DATS) which operates in and around large towns throughout N.I. and local mobility services by Shopmobility Foyle.

This vital accessible transport and mobility hire service, which are run for social purposes, not for profit, would not be available without this support.

Bridge Accessible Transport Limited

Report of the Trustees **for the Year Ended 31 March 2024**

OBJECTIVES AND ACTIVITIES

Public benefit

In shaping Bridge Accessible Transport's objectives and planning activities, the management Committee and senior staff have considered the Charity Commission NI guidance on public benefit.

Bridge Accessible Transport provides a door to door affordable and accessible transport service for disabled and older people who have complex high level support requirements who find it unreasonably difficult, or do not have access to mainstream transport modes. We provide mobility equipment hire to increase social participation in the community.

We provide support and pastoral care to people with often high-level complex support requirements. People who benefit from the essential services offered by Bridge Accessible Transport are very marginalised individuals living in our community; older people with mobility and health issues who need to travel to attend health and social appointments, people with disabilities using wheelchairs who cannot transfer to a vehicle seat, young people with learning disabilities attending day opportunities and work placements, people on low income, women; men; people who are blind or partially sighted looking to get out and about in the city; people living on their own with no access to a car. The term accessible transport goes beyond physical features and adaptations but also relates to the care and support required to address the travel needs of our passengers.

Our annual customer review where members reported on the benefits of using our services again reinforced how vital our services are to individual members and their families/carers to enable people to stay independent and access key vital services.

The review outlined key essential services which delivered the greatest level of support to our passengers including.

Individual person-centred support plan to address passenger transport requirements which included risk assessments and safeguarding protocols to protect their health safety and wellbeing.

Strong personal relationships with passengers, personal support networks including families, guardians to ensure that our services are responsive to both passengers and those responsible for their care.

Providing respite for primary carers and family members.

Supervision of passengers who are particularly vulnerable; people with Alzheimer's, Dementia, severe depression, mental health issues, learning disabilities, sight loss and hearing impairments and mobility issues.

Offering referral services to other agencies where additional care and interventions are necessary, for example offering caring support to people in their own homes while they are waiting emergency services or require additional support for a variety of reasons.

Providing mobility aids and equipment to our members as and when the need arises through our partner organisation Shopmobility Foyle.

Working and engaging with other agencies including Health & Social Care Trusts, social workers and GP's, physiotherapists, and Occupational therapists identifying additional care and support requirements that our passengers may have. This is particularly important for passengers who live on their own and have limited or no personal support networks.

Bridge Accessible Transport Limited

Report of the Trustees **for the Year Ended 31 March 2024**

FINANCIAL REVIEW

Financial position

The statement of financial activities for the year is presented on page 11 of these financial statements. During the year, incoming resources included £287,754 for Door to Door services from Department for Infrastructure (DfI)/The Disability Action Transport Scheme (DATS) and £28,500 for Shopmobility Foyle services from the Department for Infrastructure (DfI), through the Transport Programme for People with Disabilities (TPPD), which has been used solely for the purposes for which it was provided. £38,155 was received from the Western Health and Social Care Trust for the Assisted Travel Scheme.

All grants were used solely for the purposes intended and in accordance with the terms and conditions of grant.

Reserves policy

The charity has conducted a review in relation to its reserves policy. The trustees acknowledge the need for a fund to ensure the financial stability of the charity and have identified several key areas for which reserves should be maintained to cover future costs. These costs would arise in the event of there being a break in the receipt of funding or in the event of cessation of activities of the company. There will also be future capital costs relating to the purchase of new vehicles by the company to update the fleet of vehicles. Considering this, the company has allocated reserves to cover the following costs:

- the estimated running costs of the charity for six months in the event of a delay in the receipt of funding
- to pay employees in the event of the company having to put its employees on notice and pay statutory redundancy
- to enable all creditors to be paid in full in the event of the cessation of the company
- future capital investment in new vehicles

The current fleet of vehicles being operated by the company, comprises eight vehicles and three of these are over eight years old. These vehicles are approaching the end of their operational lives and are expensive to maintain and the company will undertake to update the fleet over the coming years. For this reason, the company has established a capital fund which will be used to replace these older vehicles. The anticipated cost of replacing ageing vehicles is estimated to be £130,000 and the company are allocating reserves towards this fund to facilitate the purchase of new vehicles.

FUTURE PLANS

To maintain the company's good governance and quality assurance standards throughout the organisation to provide the socially necessary and essential transport and mobility hire services to the local community.

Bridge Accessible Transport will continue to provide accessible transport services for social and community activities for members from the front door of their home to wherever they want to go within our operating area and removing access barriers for people travelling alone. We will continue to provide mobility hire equipment to people in the community to support their social and community activities.

Bridge Accessible Transport Limited

Report of the Trustees **for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company was incorporated on 02/12/1988, to provide an on-call service for physically disabled people, who are unable to use public or private transport, in association with other charitable groups, and membership is open to any disabled person who is likely to use the service. Our over-arching aim is to promote and deliver high quality accessible transport services in the Derry/Londonderry area. By special resolution of the Company, the name was changed to Bridge Accessible Transport Limited.

Bridge Accessible Transport is a Limited Company and registered as a charity in N.I. in 28/05/1996. It is governed by its Memorandum and Articles of Association. In the event of the company being wound up liability is limited to £1 per member.

Induction and training of new trustees

New trustees undergo an induction programme to brief them on the range of services provided by Bridge Accessible Transport. They are provided with a copy of the Company's Memorandum and Articles of Association, a profile of current directors/the organisation and copies of all relevant company policies and procedures are also provided.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI022203 (Northern Ireland)

Registered Charity number

103646

Registered office

Unit 1 (Ground Floor)
Ballinska Road
Springtown Industrial Estate
Derry
Co. Derry
BT48 0NA

Trustees

Mrs Dolores Hanigan
Ms Angelina Cooper
Mr Terry McNamee
Mr Tony O'Reilly

Company Secretary

Mr Terry McNamee

Auditors

Shaun McAteer & Co. Ltd
5 Northland Road, Derry
BT48 7HX

Bridge Accessible Transport Limited

Report of the Trustees **for the Year Ended 31 March 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Bridge Accessible Transport Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Shaun McAteer & Co. Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 31 January 2025 and signed on its behalf by:

Ms Angelina Cooper - Trustee

Report of the Independent Auditors to the Members of **Bridge Accessible Transport Limited**

Opinion

We have audited the financial statements of Bridge Accessible Transport Limited (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Report of the Independent Auditors to the Members of
Bridge Accessible Transport Limited

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of **Bridge Accessible Transport Limited**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

On the basis of our understanding of the legal and regularity framework applicable to the company and the industry in which it operates, we considered the risk of non-compliance and to what extent it might have a material effect on the financial statements. The principal laws and regulations that we determined as being the most significant are the Companies Act 2006, 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 issued in October 2019 SORP (FRS 102) "The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" and the relevant UK tax compliance regulations. Our procedures included the following:

- We made enquiries of management to understand how the company is complying with its legal and regulatory obligations and evaluated the susceptibility of the financial statements to material misstatement and discussed with management the areas where we believed the risk of fraud may be higher and what procedures are in place to prevent or detect fraud or non-compliance.
- We reviewed the financial statement disclosures and performed analytical testing in areas where significant accounting estimates and judgments are made to assess their reasonableness.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
Bridge Accessible Transport Limited

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Niall McAteer (Senior Statutory Auditor)
for and on behalf of Shaun McAteer & Co. Ltd
5 Northland Road, Derry
BT48 7HX

31 January 2025

Bridge Accessible Transport Limited

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024

		Unrestricted	Restricted	31.3.24	31.3.23
	Notes	fund	funds	Total	Total
		£	£	funds	funds
				£	£
INCOME FROM					
Donations and legacies		134,190	6,005	140,195	130,450
Charitable activities					
DATS Grants		-	287,754	287,754	290,661
Western Health		38,155	-	38,155	36,850
Shop Mobility		-	30,309	30,309	32,120
Total		<u>172,345</u>	<u>324,068</u>	<u>496,413</u>	<u>490,081</u>
EXPENDITURE ON					
Charitable activities					
DATS Grants		-	372,170	372,170	288,549
Western Health		-	-	-	36,850
Shop Mobility		-	38,055	38,055	38,353
Fares & other income		-	-	-	34,452
Total		<u>-</u>	<u>410,225</u>	<u>410,225</u>	<u>398,204</u>
NET INCOME/(EXPENDITURE)		172,345	(86,157)	86,188	91,877
Transfers between funds	10	<u>(93,954)</u>	<u>93,954</u>	-	-
Net movement in funds		78,391	7,797	86,188	91,877
RECONCILIATION OF FUNDS					
Total funds brought forward		612,506	6,061	618,567	526,690
TOTAL FUNDS CARRIED FORWARD		<u><u>690,897</u></u>	<u><u>13,858</u></u>	<u><u>704,755</u></u>	<u><u>618,567</u></u>

The notes form part of these financial statements

Bridge Accessible Transport Limited

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	5	-	72,498	72,498	93,071
Investments	6	204,500	-	204,500	204,500
		<u>204,500</u>	<u>72,498</u>	<u>276,998</u>	<u>297,571</u>
CURRENT ASSETS					
Debtors	7	3,443	30,755	34,198	60,292
Cash at bank and in hand		478,630	4,875	483,505	333,697
		<u>482,073</u>	<u>35,630</u>	<u>517,703</u>	<u>393,989</u>
CREDITORS					
Amounts falling due within one year	8	4,324	(90,650)	(86,326)	(67,564)
		<u>486,397</u>	<u>(55,020)</u>	<u>431,377</u>	<u>326,425</u>
NET CURRENT ASSETS					
		<u>486,397</u>	<u>(55,020)</u>	<u>431,377</u>	<u>326,425</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		690,897	17,478	708,375	623,996
ACCRUALS AND DEFERRED INCOME					
	9	-	(3,620)	(3,620)	(5,429)
		<u>690,897</u>	<u>13,858</u>	<u>704,755</u>	<u>618,567</u>
NET ASSETS					
		<u>690,897</u>	<u>13,858</u>	<u>704,755</u>	<u>618,567</u>
FUNDS					
	10			690,897	612,506
Unrestricted funds				13,858	6,061
Restricted funds				<u>704,755</u>	<u>618,567</u>
TOTAL FUNDS					
				<u>704,755</u>	<u>618,567</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2025 and were signed on its behalf by:

Ms Angelina Cooper - Trustee

The notes form part of these financial statements

Bridge Accessible Transport Limited

Notes to the Financial Statements **for the Year Ended 31 March 2024**

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 2019)', 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, with the exception of investments which are included at market value.

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.

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance
Computer equipment	- 25% on reducing balance

Related party exemption

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

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 purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Bridge Accessible Transport Limited

Notes to the Financial Statements - continued **for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES - continued

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. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Auditors' remuneration	3,458	4,466
Depreciation - owned assets	20,573	26,558
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	191,147	28,758
Other pension costs	7,949	-
	<u> </u>	<u> </u>
	<u>199,096</u>	<u>28,758</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Full Time	8	1
	<u> </u>	<u> </u>

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

Bridge Accessible Transport Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2023	44,531	283,044	2,001	329,576
Disposals	-	(20,913)	-	(20,913)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	44,531	262,131	2,001	308,663
DEPRECIATION				
At 1 April 2023	35,193	200,927	385	236,505
Charge for year	1,607	18,562	404	20,573
Eliminated on disposal	-	(20,913)	-	(20,913)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	36,800	198,576	789	236,165
NET BOOK VALUE				
At 31 March 2024	7,731	63,555	1,212	72,498
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2023	9,338	82,117	1,616	93,071
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6. FIXED ASSET INVESTMENTS

	Shares in group undertakin £
MARKET VALUE	
At 1 April 2023 and 31 March 2024	204,500
	<hr/>
NET BOOK VALUE	
At 31 March 2024	204,500
	<hr/> <hr/>
At 31 March 2023	204,500
	<hr/> <hr/>

There were no investment assets outside the UK.

Bridge Accessible Transport Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
		31.3.24		31.3.23
		£		£
Trade debtors		27,180		51,871
Prepayments		7,018		8,421
		<u>34,198</u>		<u>60,292</u>
8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
		31.3.24		31.3.23
		£		£
Trade creditors		75,750		64,149
Social security and other taxes		3,288		-
Accrued expenses		7,288		3,415
		<u>86,326</u>		<u>67,564</u>
9. ACCRUALS AND DEFERRED INCOME				
		31.3.24		31.3.23
		£		£
Accruals and deferred income		5,429		5,429
Deferred government grants		(1,809)		-
		<u>3,620</u>		<u>5,429</u>
10. MOVEMENT IN FUNDS				
	At 1.4.23	Net	Transfers	At
	£	movement	between	31.3.24
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	612,506	172,345	(93,954)	690,897
Restricted funds				
Disability Action	2,113	(84,413)	93,954	11,654
DFI Shop Mobility	3,948	(1,744)	-	2,204
	<u>6,061</u>	<u>(86,157)</u>	<u>93,954</u>	<u>13,858</u>
TOTAL FUNDS	<u>618,567</u>	<u>86,188</u>	<u>-</u>	<u>704,755</u>

Bridge Accessible Transport Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	172,345	-	172,345
Restricted funds			
Disability Action	287,757	(372,170)	(84,413)
DFI Shop Mobility	36,311	(38,055)	(1,744)
	<u>324,068</u>	<u>(410,225)</u>	<u>(86,157)</u>
TOTAL FUNDS	<u><u>496,413</u></u>	<u><u>(410,225)</u></u>	<u><u>86,188</u></u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	522,024	90,482	612,506
Restricted funds			
Disability Action	-	2,113	2,113
DFI Shop Mobility	4,666	(718)	3,948
	<u>4,666</u>	<u>1,395</u>	<u>6,061</u>
TOTAL FUNDS	<u><u>526,690</u></u>	<u><u>91,877</u></u>	<u><u>618,567</u></u>

Bridge Accessible Transport Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	124,934	(34,452)	90,482
Restricted funds			
Disability Action	290,662	(288,549)	2,113
Other Restricted Funds	36,850	(36,850)	-
DFI Shop Mobility	37,635	(38,353)	(718)
	<u>365,147</u>	<u>(363,752)</u>	<u>1,395</u>
TOTAL FUNDS	<u>490,081</u>	<u>(398,204)</u>	<u>91,877</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	522,024	262,827	(93,954)	690,897
Restricted funds				
Disability Action	-	(82,300)	93,954	11,654
DFI Shop Mobility	4,666	(2,462)	-	2,204
	<u>4,666</u>	<u>(84,762)</u>	<u>93,954</u>	<u>13,858</u>
TOTAL FUNDS	<u>526,690</u>	<u>178,065</u>	<u>-</u>	<u>704,755</u>

Bridge Accessible Transport Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	297,279	(34,452)	262,827
Restricted funds			
Disability Action	578,419	(660,719)	(82,300)
Other Restricted Funds	36,850	(36,850)	-
DFI Shop Mobility	73,946	(76,408)	(2,462)
	<u>689,215</u>	<u>(773,977)</u>	<u>(84,762)</u>
TOTAL FUNDS	<u>986,494</u>	<u>(808,429)</u>	<u>178,065</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Bridge Accessible Transport Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME				
Donations and legacies				
Donations / Fares	134,190	6,005	140,195	130,450
Charitable activities				
Disability Action NI	-	287,754	287,754	290,661
DFI Shop Mobility	-	28,500	28,500	28,500
WH&SCT	38,155	-	38,155	36,850
Deferred income	-	1,809	1,809	3,620
	<hr/>	<hr/>	<hr/>	<hr/>
	38,155	318,063	356,218	359,631
	<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources	172,345	324,068	496,413	490,081
EXPENDITURE				
Charitable activities				
Wages	-	191,147	191,147	28,758
Pensions	-	7,949	7,949	-
Insurance	-	14,310	14,310	12,370
Light and heat	-	3,923	3,923	2,832
Telephone	-	4,091	4,091	1,077
Postage and stationery	-	2,351	2,351	2,498
Sundries	-	100	100	-
Vehicle running costs	-	38,394	38,394	51,050
Transport services - drivers	-	101,728	101,728	183,025
Transport management	-	-	-	76,208
Equipment repairs	-	975	975	1,383
Storage rent	-	14,768	14,768	3,680
Computer costs	-	3,282	3,282	1,817
Travel & expenses	-	1,512	1,512	1,930
Subscriptions	-	668	668	-
Uniforms	-	109	109	-
Fixtures and fittings	-	2,011	2,011	1,693
Motor vehicles	-	18,562	18,562	24,865
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	-	405,880	405,880	393,186
Support costs				

This page does not form part of the statutory financial statements

Bridge Accessible Transport Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Support costs				
Finance				
Bank charges	-	887	887	552
Governance costs				
Auditors' remuneration	-	3,458	3,458	4,466
Total resources expended	-	410,225	410,225	398,204
Net income	172,345	(86,157)	86,188	91,877

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