

Charity number: 105448

Palliative Transport Service
Trustees' report and financial statements
for the year ended 31 August 2022

Palliative Transport Service

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Palliative Transport Service

Legal and administrative information

Charity number	105448
Business address	5 Castle Wood Enniskillen Co. Fermanagh BT74 6BF David Mathews
Trustees	Catherine Hamilton David Mathews Ita McManus Ita Vesey
Accountants	Crudden Dolan Limited 23-25 Darling Street Enniskillen Co. Fermanagh BT74 7DP
Bankers	Ulster Bank 16 Darling Street Enniskillen Co. Fermanagh BT74 7ER

Palliative Transport Service

Report of the trustees for the year ended 31 August 2022

The trustees present their report and the financial statements for the year ended 31 August 2022. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Who we are

Palliative Transport Service is a voluntary organisation run by a small committee of five members, who give up their time in order to assist those diagnosed with cancer in the Fermanagh area to attend their out-patient appointments at various hospitals across Northern Ireland.

Objectives and activities

What we do

We engage with volunteer drivers, who have access to their own means of transport, to convey cancer patients to the various cancer centre across Northern Ireland in order to meet their out-patient appointments.

The benefits of our service

The benefits flowing from our activity of transporting patients to hospital alleviate the worry and stress incurred by the beneficiaries in making sure they are comfortably, safely and timely able to meet their medical appointments in the absence of reliable and suitable public transport available in the County Fermanagh area. The charity regularly receives oral feedback, letters and cards of thanks from the beneficiaries who avail of the service provided. Donations flow into the charity from members of the public and the beneficiaries and their families. There is no harm arising from any of the purposes. The beneficiaries are those patients suffering from cancer and their relatives and friends whom the beneficiaries may feel more comfortable traveling alongside than just the volunteer driver. There is no private benefit flowing from any of the purposes.

Achievements and performance

The Charity continues to receive support from its volunteer drivers and the goodwill of the patients and their families, as well as members of the general public, to allow this vital service to be performed for the foreseeable future.

Financial review

The Charity has a deficit in the year ended 31 August 2022 of £5,130. Overall the Charity has cash funds of £66,607 as at 31 August 2022 (31 August 2021: £71,737).

Palliative Transport Service

Report of the trustees for the year ended 31 August 2022

Statement of trustees' responsibilities

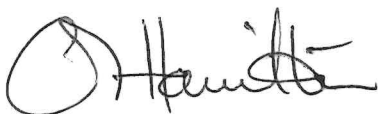
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (Charities Act (NI) 2008 and Charities SORP (FRS 102)).

Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the the Charities Act (NI) 2008 . They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



Catherine Hamilton
Trustee



David Mathews
Treasurer

25 April 2023

Palliative Transport Service

Independent examiner's report to the trustees on the unaudited financial statements of Palliative Transport Service.

I report on the accounts of Palliative Transport Service for the year ended 31 August 2022 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. It is my responsibility to state, on the basis of my examination, whether particular matters have come to my attention.

Basis of independent examiner's statement

My 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:

- (i) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
 - proper books of account are kept in accordance with the Charities Act (NI) 2008; and
 - accounts are prepared which agree with the books of account and comply with the accounting requirements of the Act; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Alan R Graham
FCA
Independent examiner
Crudden Dolan Limited
23-25 Darling Street
Enniskillen
Co. Fermanagh
BT74 7DP

Palliative Transport Service

Statement of financial activities

For the year ended 31 August 2022

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	5,566	5,566	3,525
Activities for generating funds	3	1,300	1,300	1,000
Investment income	4	334	334	447
Incoming resources from charitable activities	5	596	596	-
Total incoming resources		<u>7,796</u>	<u>7,796</u>	<u>4,972</u>
Resources expended				
Establishment costs		470	470	-
Motor and travelling expenses		11,705	11,705	1,994
Accountancy fees		483	483	195
Communications and IT		4	4	47
Other office expenses		25	25	-
Depreciation and impairment		16	16	19
Exchange (gains)/losses		45	45	50
Room hire		107	107	24
Advertising		71	71	-
Health & safety		-	-	92
Total resources expended		<u>12,926</u>	<u>12,926</u>	<u>2,421</u>
Total funds brought forward		<u>71,737</u>	<u>71,737</u>	<u>69,186</u>
Total funds carried forward		<u>66,607</u>	<u>66,607</u>	<u>71,737</u>

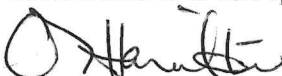
The notes on pages 7 to 10 form an integral part of these financial statements.


Palliative Transport Service

Balance sheet as at 31 August 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	7		94		110
Current assets					
Investments	8	53,309		52,975	
Cash at bank and in hand		13,741		19,300	
		<u>67,050</u>		<u>72,275</u>	
Creditors: amounts falling due within one year	9	(537)		(648)	
Net current assets			<u>66,513</u>		<u>71,627</u>
Net assets			<u>66,607</u>		<u>71,737</u>
Funds	10				
Unrestricted income funds			<u>66,607</u>		<u>71,737</u>
Total funds			<u>66,607</u>		<u>71,737</u>

The financial statements were approved by the trustees on 25 April 2023 and signed on its behalf by


Catherine Hamilton
Trustee


David Mathews
Treasurer

The notes on pages 7 to 10 form an integral part of these financial statements.

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Notes to financial statements for the year ended 31 August 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' effective January 2016 (SORP FRS 102) and the Charities Act (NI) 2008.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25%

1.5. Investments

Current asset investments are at the lower of cost and net realisable value.

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Notes to financial statements for the year ended 31 August 2022

1.6. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the statement of financial activities.

2. Voluntary income

	Unrestricted funds £	2022 Total £	2021 Total £
Donations	5,566	5,566	3,525
	<u>5,566</u>	<u>5,566</u>	<u>3,525</u>

3. Activities for generating funds

	Unrestricted funds £	2022 Total £	2021 Total £
Fundraising events	1,300	1,300	1,000
	<u>1,300</u>	<u>1,300</u>	<u>1,000</u>

4. Investment income

	Unrestricted funds £	2022 Total £	2021 Total £
Bank interest receivable	334	334	447
	<u>334</u>	<u>334</u>	<u>447</u>

5. Incoming resources from charitable activities

	Unrestricted funds £	2022 Total £	2021 Total £
Gift Aid refunds	596	596	-
	<u>596</u>	<u>596</u>	<u>-</u>

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Notes to financial statements for the year ended 31 August 2022

6. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2022 Number	2021 Number
Trustees	<u>4</u>	<u>6</u>

	Fixtures, fittings and equipment £	Total £
7. Tangible fixed assets		
Cost		
At 31 August 2022	<u>1,592</u>	<u>1,592</u>
Depreciation		
At 1 September 2021	1,482	1,482
Charge for the year	16	16
At 31 August 2022	<u>1,498</u>	<u>1,498</u>
Net book values		
At 31 August 2022	<u>94</u>	<u>94</u>
At 31 August 2021	<u>110</u>	<u>110</u>

8. Current asset investments

	2022 £	2021 £
Other unlisted investments	<u>53,309</u>	<u>52,975</u>

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**Notes to financial statements
for the year ended 31 August 2022**

9. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	63	63
Accruals and deferred income	474	585
	<u>537</u>	<u>648</u>

10. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 August 2022 as represented by:		
Tangible fixed assets	94	94
Current assets	67,050	67,050
Current liabilities	(573)	(573)
	<u>66,571</u>	<u>66,571</u>

11. Unrestricted funds

	At 1 September 2021	Incoming resources	Outgoing resources	At 31 August 2022
	£	£	£	£
General fund	<u>71,737</u>	<u>7,796</u>	<u>(12,926)</u>	<u>66,607</u>

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The following pages do not form part of the statutory accounts.

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Detailed statement of financial activities

For the year ended 31 August 2022

	2022		2021	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Donations		5,566		3,525
		<u>5,566</u>		<u>3,525</u>
<i>Activities for generating funds</i>				
Fundraising events		1,300		1,000
		<u>1,300</u>		<u>1,000</u>
<i>Investment income</i>				
Bank interest receivable		334		447
		<u>334</u>		<u>447</u>
Total incoming resources from generating funds		<u>7,200</u>		<u>4,972</u>
Incoming resources from charitable activities				
Gift Aid refunds		596		-
		<u>596</u>		<u>-</u>
Total incoming resources		<u>7,796</u>		<u>4,972</u>
Resources expended				
Costs of generating funds:				
Fundraising trading:				
cost of goods sold and other costs				

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Detailed statement of financial activities

For the year ended 31 August 2022

	2022 £	2021 £
Charitable activities		
Activity 1		
<i>Activities undertaken directly</i>		
Insurance	470	-
Mileage expenses	11,705	1,994
Accountancy	483	195
Telephone	4	47
Gifts	25	-
Depreciation	16	19
Exchange gains/(losses)	45	50
Room hire	107	24
Advertising	71	-
Health & safety	-	92
	<u>12,926</u>	<u>2,421</u>
Activity 1 total expenditure	<u>12,926</u>	<u>2,421</u>
Total charitable activity expenditure	<u><u>12,926</u></u>	<u><u>2,421</u></u>
Net incoming/(outgoing) resources for the year	<u><u>(5,130)</u></u>	<u><u>2,551</u></u>

