

**Charity number: 105448**

**Palliative Transport Service**  
**Trustees' report and financial statements**  
**for the year ended 31 August 2023**

# **Palliative Transport Service**

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## **Palliative Transport Service**

### **Legal and administrative information**

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

## **Palliative Transport Service**

### **Report of the trustees**

#### **for the year ended 31 August 2023**

The trustees present their report and the financial statements for the year ended 31 August 2023. 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 2023 of £10,363. Overall the Charity has cash funds of £56,244 as at 31 August 2023 (31 August 2022: £66,607).

## **Palliative Transport Service**

### **Report of the trustees for the year ended 31 August 2023**

#### **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 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

11/12/23



David Mathews  
Treasurer

11/12/23

## **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 2023 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 2023

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Voluntary income	2	14,750	14,750	5,566
Activities for generating funds	3	-	-	1,300
Investment income	4	625	625	334
Incoming resources from charitable activities	5	-	-	596
<b>Total incoming resources</b>		<u>15,375</u>	<u>15,375</u>	<u>7,796</u>
<b>Resources expended</b>				
Establishment costs		549	549	470
Motor and travelling expenses		24,062	24,062	11,705
Accountancy fees		474	474	483
Communications and IT		141	141	4
Other office expenses		160	160	25
Depreciation and impairment		16	16	16
Exchange (gains)/losses		-	-	45
Room hire		192	192	107
Advertising		-	-	71
IT service charges		144	144	-
<b>Total resources expended</b>		<u>25,738</u>	<u>25,738</u>	<u>12,926</u>
Total funds brought forward		<u>66,607</u>	<u>66,607</u>	<u>71,737</u>
<b>Total funds carried forward</b>		<u>56,244</u>	<u>56,244</u>	<u>66,607</u>

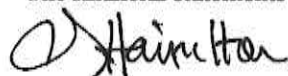
The notes on pages 7 to 10 form an integral part of these financial statements.

## Palliative Transport Service

### Balance sheet as at 31 August 2023


	Notes	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Tangible assets	7		78		94
<b>Current assets</b>					
Investments	8	47,934		53,309	
Cash at bank and in hand		8,769		13,741	
		<u>56,703</u>		<u>67,050</u>	
<b>Creditors: amounts falling due within one year</b>	9	(537)		(537)	
<b>Net current assets</b>			<u>56,166</u>		<u>66,513</u>
<b>Net assets</b>			<u>56,244</u>		<u>66,607</u>
<b>Funds</b>	10				
Unrestricted income funds			<u>56,244</u>		<u>66,607</u>
<b>Total funds</b>			<u>56,244</u>		<u>66,607</u>

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



**Catherine Hamilton**  
Trustee

11/12/23



**David Mathews**  
Treasurer

11/12/23

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

## **Palliative Transport Service**

### **Notes to financial statements for the year ended 31 August 2023**

#### **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 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 - 15%

##### **1.5. Investments**

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

## Palliative Transport Service

### Notes to financial statements for the year ended 31 August 2023

#### 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 £	2023 Total £	2022 Total £
Donations	14,750	14,750	5,566
	<u>14,750</u>	<u>14,750</u>	<u>5,566</u>

#### 3. Activities for generating funds

	2023 Total £	2022 Total £
Fundraising events	-	1,300
	<u>-</u>	<u>1,300</u>

#### 4. Investment income

	Unrestricted funds £	2023 Total £	2022 Total £
Bank interest receivable	625	625	334
	<u>625</u>	<u>625</u>	<u>334</u>

#### 5. Incoming resources from charitable activities

	2023 Total £	2022 Total £
Gift Aid refunds	-	596
	<u>-</u>	<u>596</u>

## Palliative Transport Service

### Notes to financial statements for the year ended 31 August 2023

#### 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:

	2023 Number	2022 Number
Trustees	<u>4</u>	<u>4</u>
<b>7. Tangible fixed assets</b>	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 31 August 2023	<u>1,592</u>	<u>1,592</u>
<b>Depreciation</b>		
At 1 September 2022	1,498	1,498
Charge for the year	<u>16</u>	<u>16</u>
At 31 August 2023	<u>1,514</u>	<u>1,514</u>
<b>Net book values</b>		
At 31 August 2023	<u>78</u>	<u>78</u>
At 31 August 2022	<u>94</u>	<u>94</u>
<b>8. Current asset investments</b>	<b>2023 £</b>	<b>2022 £</b>
Other unlisted investments	<u>47,934</u>	<u>53,309</u>

## Palliative Transport Service

### Notes to financial statements for the year ended 31 August 2023

#### 9. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	63	63
Accruals and deferred income	474	474
	<u>537</u>	<u>537</u>

#### 10. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 August 2023 as represented by:		
Tangible fixed assets	78	78
Current assets	56,703	56,703
Current liabilities	(573)	(573)
	<u>56,208</u>	<u>56,208</u>

#### 11. Unrestricted funds

	At 1 September 2022	Incoming resources	Outgoing resources	At 31 August 2023
	£	£	£	£
General fund	<u>66,607</u>	<u>15,375</u>	<u>(25,738)</u>	<u>56,244</u>

## **Palliative Transport Service**

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

## Palliative Transport Service

### Detailed statement of financial activities

For the year ended 31 August 2023

	2023		2022	
	£	£	£	£
<b>Incoming resources</b>				
<b>Incoming resources from generating funds:</b>				
<i>Voluntary income</i>				
Donations		14,750		5,566
		<u>14,750</u>		<u>5,566</u>
<i>Activities for generating funds</i>				
Fundraising events		-		1,300
		<u>-</u>		<u>1,300</u>
<i>Investment income</i>				
Bank interest receivable		625		334
		<u>625</u>		<u>334</u>
<b>Total incoming resources from generating funds</b>		<u>15,375</u>		<u>7,200</u>
<b>Incoming resources from charitable activities</b>				
Gift Aid refunds		-		596
		<u>-</u>		<u>596</u>
<b>Total incoming resources</b>		<u>15,375</u>		<u>7,796</u>
<b>Resources expended</b>				
<b>Costs of generating funds:</b>				
<b>Fundraising trading:</b>				
cost of goods sold and other costs				

## Palliative Transport Service

### Detailed statement of financial activities

For the year ended 31 August 2023

	2023 £	2022 £
<b>Charitable activities</b>		
<b>Activity 1</b>		
<i>Activities undertaken directly</i>		
Insurance	549	470
Milcage expenses	24,062	11,705
Accountancy	474	483
Telephone	141	4
Stationery	160	-
Gifts	-	25
Depreciation	16	16
Exchange gains/(losses)	-	45
Room hire	192	107
Advertising	-	71
IT service charges	144	-
	<u>25,738</u>	<u>12,926</u>
<b>Activity 1 total expenditure</b>	<u>25,738</u>	<u>12,926</u>
<b>Total charitable activity expenditure</b>	<u>25,738</u>	<u>12,926</u>
<b>Net incoming/(outgoing) resources for the year</b>	<u>(10,363)</u>	<u>(5,130)</u>