

HALTON COMMUNITY TRANSPORT

England & Wales · Charity number 1080333

Details

Status Registered

Legal form Charitable company

Company number [02884986](#)

Registered 2000-04-14

Register [View on the Charity Commission register](#)

Contact

Address Halton Community Transport
33 Ditton Road
Widnes
Widnes
Cheshire
WA8 0PP

Phone 07786263668

Email manager@haltoncommunitytransport.co.uk

Website www.haltoncommunitytransport.co.uk

Activities

Objects: TO PROVIDE RELIEF TO THE INHABITANTS OF THE BOROUGH OF HALTON AND ITS ENVIRONS WHO HAVE NEED BECAUSE OF AGE, MENTAL OR PHYSICAL DISABILITY, OR POVERTY, AND IN PARTICULAR BUT NOT SO AS TO LIMIT THE GENERALITY OF THE FOREGOING;[A] TO PROVIDE AND MAINTAIN NON-PROFIT COMMUNITY TRANSPORT SERVICES; AND[B] TO ASSIST THE CHARITABLE WORK OF ORGANISATIONS AND BODIES ENGAGED IN PROMOTING THE RELIEF OF SUCH PERSONS THROUGH THE PROVISION OF APPROPRIATE SERVICES.

Activities: To provide transport for disabled people and community groups.

Classification

- **How:** Provides Services
- **What:** Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** BOROUGH OF HALTON
- Halton
- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,067,894	£1,095,350	£168,952	27
2024-03-31	£987,628	£1,031,448	£196,318	24
2023-03-31	£747,969	£888,850	£240,138	21
2022-03-31	£649,029	£770,671	£381,019	17
2021-03-31	£696,136	£628,728	£502,661	16

Trustees

Name	Role	Appointed
David Lawrence Mashedor	Chair	2020-02-26
Kylie Louise Matthews		2025-10-01
Leonard Gibbs		2025-10-01
Michael Anthony Hodgkinson		2013-10-09

Accounts

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT AND
CONSOLIDATED FINANCIAL STATEMENTS
for the year ended
31st March 2025**

**Company Registration Number 02884986
Charity Number 1080333**

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

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**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2025

Members of the Board and professional advisors

Chairman D Mashender

Treasurer C Inch

The board of trustees

Elected Trustees
C Inch
D Inch
M A Hodgkinson
D L Mahseer
J F Sheehan
A Mernor (Appointed 1 October 2025)
K L Hawitt (Appointed 1 October 2025)
L Gibbs (Appointed 1 October 2025)

Co-opted Trustees (non voting)
-Halton Borough Council
Representatives
H Haddock - Council Officer
J Briggs – Council Officer
Cllr M Fry - Councillor

Company secretary M S Arnold

Registered office
33 Ditton Road
Widnes
Cheshire
WA8 0PP

Auditors
Mitchell Charlesworth (Audit) Limited
Chartered Accountants & Registered Auditors
Glebe Business Park
Lunts Heath Road
Widnes
Cheshire
WA8 5SQ

Bankers
H.S.B.C Bank plc
48 High Street
Runcorn
Cheshire
WA7 1AN

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2025

The trustees are pleased to present their report together with the financial statements of the group and of the charity for the year ended 31st March 2025.

Reference and administrative details

Charity number: 1080333
Company Number: 02884986

The Members of the board and professional advisors information set out on page 1 forms part of this report. The consolidated financial statements comply with the current statutory requirements, the Memorandum and Articles of Association and the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the financial reporting standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019). The directors of the charity are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Structure, governance and management

Constitution

Halton Community Transport is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

Details of trustees who served during the period and since the period end are set out on page 1.

Organisational structure

The organisational structure consists of 2 levels: board of trustees and charity management.

The trustees are responsible for setting general policy, adopting an annual plan and budget, monitoring the charity by use of budgets and making decisions about the direction of the charity, capital expenditure and senior staff appointment.

The charity management solely comprises CEO, M S Arnold, who is responsible for charity performance, oversight of safeguarding, the use of resources, the development, management and operations of the group and the charity.

Members of the Management Committee elect from amongst their own number of honorary officers to include a Chairperson and Treasurer and may at any time remove or replace such officers. Officers shall serve for one year, after which they shall be eligible for re-appointment provided that no person serves more than five consecutive years in the same officer post.

Risk Management

The trustees have a risk management strategy which comprises:

- A review of the risks the charity may face with
- The establishment of systems and procedures to mitigate those risks identified

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2025

Related Parties

The charity has a 100% owned subsidiary Extra Mile Transport Company Limited, which is incorporated in England. The principal activity of the company is the servicing of vehicles, training and the provision of fuel. This company was set up so that the charity could service its own vehicles and provide revenue to assist with the running costs of the charity.

The charity has a close relationship with Halton Borough Council who provides core funding to support the aims of the charity in providing safe affordable transport for elderly, disabled and vulnerable residents and community groups within Halton.

Objectives and activities

The Charity Commission's guidance on public benefit

The trustees confirm they have had regard to the charities commission's guidance on public benefit. The charity provides transport for disabled people and community groups in Halton.

The objectives of the charity are to provide relief to the inhabitants of the Borough of Halton and its environs who have need because of age, learning or physical disability, or poverty, in particular but not so as to limit the generality of the foregoing: -

- to provide and maintain non-profit community transport services and
- to assist the charitable work of organisations and bodies engaged in the promoting and relief of such persons through the provision of appropriate services.

Achievements and performance

Achievements and performance	2024/25	2023/24	2022/23	2021/22	2020/21
Passenger trips					
Dial a Ride (inc Merseylink)	52,680	41,331	33,248	23,062	5,833
Community Buses (inc Schools)	32,064	38,740	38,202	36,856	14,640
Total Passenger Trips	84,744	80,071	71,540	59,918	20,473
Vehicles	22	20	24	25	26
Staff Employed	29	24	21	17	15
Volunteers	18	28	32	40	43

HCT has continued to thrive and are a strong and dynamic organisation, we work with our community to try to meet their unmet transport needs and combat Transport Poverty.

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2025

Financial review

At year-end, the group has unrestricted income funds comprising general fund of £92,803 (2024: £117,416) and designated fixed asset fund of £76,149 (2024: £78,902).

The group maintains cash and bank balance of £53,096 (2024: £100,116) and has net current assets of £8,257 (2024: £46,187) at year-end which enables us to prepare the financial statements of the group and HCT on a going concern basis. We are unaware of any uncertainties to cause the group and HCT not to continue as a going concern.

HCT has continued to demonstrate resilience and dynamism, despite this financial year being one of the most challenging on record. We remain committed to working closely with our community to address unmet transport needs and to combat transport poverty.

We had anticipated that a change in Government would bring an end to the period of austerity. Unfortunately, this proved not to be the case. Instead, we faced an unanticipated and unprecedented increase in National Insurance contributions which posed a genuine existential threat to HCT.

Fortunately, our two main contractual partners — the Liverpool City Region Combined Authority (LCRCA) and Halton Borough Council — recognised the severity of this challenge and responded by increasing contractual payments slightly, easing the immediate financial burden.

This increase in National Insurance had a greater impact on HCT as a result of the reduction in our volunteer base and the corresponding growth in our paid staff team. This transition has been a natural but unfortunate outcome of our ageing volunteer workforce and the difficulty in recruiting replacements.

During the year, two additional vehicles were brought into the fleet. One was acquired outright, following a total insurance loss, the other as part of our ongoing fleet replenishment strategy.

Halton Borough Council has continued to support HCT through its *Dial-a-Ride* funding, which remained at £30,315. School contracts have remained robust, with HCT operating at full capacity throughout the financial year.

Our relationship with Halton Borough Council continues on an “arm’s length” basis, with advice and support available when required. We continue to deliver special educational needs transport contracts on behalf of Halton BC as part of our local value service provision, while also seeking to meet the wider needs of the Liverpool City Region, particularly in neighbouring authorities.

Our trading subsidiary, “The Extra Mile Transport Company Limited”, has seen increased activity this year. Turnover continues to grow, and so too does its contribution to HCT. We have also made further investments in the Garage to support its growth. Extra Mile continues to strengthen its reputation as a specialist in van and light goods vehicle services, with more of our customers transitioning to EVs it is very important to secure new markets.

The consistent business we have developed in recent years remains strong, and recent investments in equipment are delivering returns. We remain focused on positioning Extra Mile for the future, which will require further investment in staff, tools, and equipment in order to stay ahead of changing market demands.

The Management and Trustees remain committed to delivering high-quality community transport services to the residents of Halton. The sustainability of Halton Community Transport, together with our ongoing responsibilities to customers, volunteers, and staff, remain central to all decision-making.

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2025

The results for the year and the group and the charity's financial position at the end of the year are shown in the attached consolidated financial statements.

Investments powers and policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish.

The trustees, having regard to the liquidity requirements of operating the charity and to the reserves policy have operated a policy of keeping available funds in an interest bearing account and seek to achieve a rate of interest which matches or exceeds inflation as measured by the retail prices index.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management and administration and charitable expenditure. Unrestricted funds are at an adequate level at the year end.

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves at the level stated above, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which the charity faces and confirm that systems have been established to mitigate the significant risks.

The trustees review performance, both financial and operational, at their monthly meetings.

Plans for future periods

HCT continues to work closely with the Liverpool City Region Combined Authority across the three routes we service in St. Helens and South Liverpool. We are pleased to have successfully navigated the start of the LCRCRA Regional Bus Franchising Programme without disruption.

We recognise, however, that the continuation of austerity measures and any further increases in taxation or National Insurance contributions could pose an existential threat to both the Community Transport sector and the UK economy more broadly. Rising living costs and ongoing economic challenges are already driving more people into transport poverty and social isolation.

Looking ahead, new contracts through Extra Mile Garage, particularly with Arriva North West to maintain their LGV fleet, represent an important focus for future income generation. These revenues will be reinvested into HCT. To maximise this opportunity, investment in garage infrastructure and equipment will be required.

Volunteers

We remain deeply grateful to our volunteers, who serve as drivers, administrative staff, passenger assistants, and Board Members. Despite losing several valued volunteers due to ill health and age-related infirmity, the volunteer team still contributed 14,816 hours to the Halton community during the year. This equates to a social value of £260,613.44, based on the ONS 2024 Halton average hourly earnings of £17.59.

This contribution is a true measure of the organisation's social value and demonstrates HCT's continued importance to both the Halton community and the local economy.

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2025

Exemptions from disclosure

The charity is not exempt from disclosure of names of trustees, the charity's principal address, the name of auditor and senior statutory auditors.

Funds held as custodian trustee on behalf of others

The charity does not hold any fund as custodian for others.

The Trustees

The trustees who served the charity during the year were as stated on page 1.

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2025

Auditors

A resolution to re-appoint Mitchell Charlesworth (Audit) Limited as auditors for the ensuing year will be proposed at the annual general meeting in accordance with section 487(2) of the Companies Act 2006.

Registered office:

33 Ditton Road
Widnes
Cheshire
WA8 0PP

Signed by order of the
Trustees

A handwritten signature in dark ink, appearing to read 'M S Arnold', is written over the printed name.

M S Arnold
Company secretary
Approved by the trustees on

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31ST
MARCH 2025**

Trustees' responsibilities in relation to the consolidated financial statements

The trustees (who are also the directors of Halton Community Transport for the purposes of company law) are responsible for preparing the trustees' Annual Report and the consolidated financial statements in accordance with applicable law and United Kingdom Accounting Standards.

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

In preparing these consolidated 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 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the consolidated financial statements on the going concern basis unless it is inappropriate to presume that the group and the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the group and the charitable company and enable them to ensure that the consolidated financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the group and 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 auditor is 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 auditor is aware of that information.

Mitchell Charlesworth (Audit) Limited

Chartered Accountants

Glebe Business Park Lunts Heath Road Widnes Cheshire

HALTON COMMUNITY TRANSPORT LIMITED A COMPANY LIMITED BY GUARANTEE

Independent Auditor's Report to the Members of Halton Community Transport Limited Year ended 31 March 2025

Opinion

We have audited the consolidated financial statements of Halton Community Transport Limited (the 'charity') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the consolidated statement of financial activities, the consolidated balance sheets and notes to the accounts, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice) and the Charities SORP 2019.

In our opinion the consolidated financial statements:

- give a true and fair view of the state of the group's and charity's affairs as at 31 March 2025, and of the group's 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;
- have been prepared in accordance with the requirements of the Companies Act 2006, and
- have been prepared in accordance with the Charities SORP 2019.

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 Auditor's responsibilities for the audit of the consolidated financial statements section of our report. We are independent of the group and charity in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 consolidated financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the consolidated 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 group's or charity's ability to continue as a going concern for a period of at least twelve months from when the consolidated 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 other information comprises the information included in the trustees' annual report other than the consolidated financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the consolidated 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.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the course of 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 consolidated financial statements or a material misstatement of the other information. 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.

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 trustees' report for the financial year for which the consolidated financial statements are prepared is consistent with the consolidated financial statements; and
- the trustees' report 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 group and charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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 consolidated 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 prepare the consolidated financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the trustees are responsible for assessing the group's and charity'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 group or the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management about their own identification and assessment of the risks and irregularities;
- any matters we identified having obtained and reviewed the companies documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the consolidated financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charity for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's statement of financial activities, and (ii) the charity's accounting policy for revenue recognition,. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the consolidated financial statements. The key laws and regulations we considered in this context included: the Companies Act 2006 and Charities SORP 2019.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the academy's ability to operate or to avoid a material penalty. This includes regulations concerning Data Protection and Safeguarding.

Audit response to risks identified

As a result of performing the above, we identified income recognition, override of controls and adherence to laws and regulations as the key audit matters related to the potential risk of fraud.

Our procedures to respond to risks identified included enquiry of management, those charged with governance around actual and potential litigation and claims, reviewing consolidated financial statements disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the consolidated financial statements, performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud and in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

Use of our report

This report is made solely to the charity'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 auditor's 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Glebe Business Park
Lunts Heath Road
Widnes
Cheshire
WA8 5SQ



Robert Davies F. C. A. (Senior Statutory Auditor)
MITCHELL CHARLESWORTH (AUDIT) LIMITED
Accountants
Statutory Auditor

02/12/2025

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Consolidated Statement of Financial Activities (including income and expenditure account)

Year ended 31st March 2025

		Unrestricted Funds	Restricted Funds	Total Funds Year to 31st March 2025	Total Funds Year to 31st March 2024
	Note	£	£	£	£
Incoming resources					
<i>Incoming resources from generated funds</i>					
<i>Activities for generating funds</i>					
Commercial trading operations		177,380	-	177,380	146,461
Other income		1,161	-	1,161	-
<i>Investment income</i>	6	<u>221</u>	<u>-</u>	<u>221</u>	<u>206</u>
		178,762	-	178,762	146,667
<i>Incoming resources from charitable activities:</i>					
Operation of transport services	7	<u>889,222</u>	<u>-</u>	<u>889,222</u>	<u>840,961</u>
Total incoming resources		<u>1,067,984</u>	<u>-</u>	<u>1,067,984</u>	<u>987,628</u>
Resources expended					
<i>Costs of generating funds:</i>					
Commercial trading operations		56,075	-	56,075	50,946
Investment management costs		<u>2,761</u>	<u>-</u>	<u>2,761</u>	<u>6,149</u>
Sub total cost of generating funds		58,836	-	58,836	57,095
<i>Charitable activities:</i>					
Operation of transport services	8	1,023,832	-	1,023,832	960,805
<i>Governance costs</i>	10	12,682	-	12,682	11,117
<i>Taxation</i>	15	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,431</u>
Total resources expended		<u>1,095,350</u>	<u>-</u>	<u>1,095,350</u>	<u>1,031,448</u>
Net outgoing resources before transfers		(27,366)	-	(27,366)	(43,820)
Gross transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(27,366)	-	(27,366)	(43,820)
Reconciliation of funds					
Total funds brought forward		<u>196,318</u>	<u>-</u>	<u>196,318</u>	<u>240,138</u>
Total funds carried forward		<u>168,952</u>	<u>-</u>	<u>168,952</u>	<u>196,318</u>

The group has no recognised gains or losses other than the results for the year as set out above.

There were no acquisitions in the current or previous year, and all of the activities of the group are classed as continuing.

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Consolidated Balance sheet

		Group		Charity	
		31st March 2025	31st March 2024	31st March 2025	31st March 2024
Fixed assets					
Tangible assets	16	186,304	193,484	186,304	193,484
Investment	17	-	-	1	1
		186,304	193,484	186,305	193,485
Current assets					
Stocks	18	3,611	3,611	3,611	3,611
Debtors	19	65,174	42,458	58,273	42,458
Cash at bank and in hand		53,096	100,116	48,131	90,996
		121,881	146,185	110,015	137,065
Creditors: Amounts falling due within one year	20	113,624	99,998	101,759	90,879
Net current assets		8,257	46,187	8,256	46,186
Total assets less current liabilities		194,561	301,235	194,561	201,670
Creditors: Amounts falling due after more than one year	21	25,609	43,353	25,609	43,353
Net assets		168,952	196,318	168,952	196,318
The funds of the group and the charity					
Restricted income funds		-	-	-	-
Unrestricted income funds					
General fund		92,803	117,416	92,803	117,416
Designated fixed asset fund		76,149	78,902	76,149	78,902
Total funds	22	168,952	196,318	168,952	196,318

The consolidated financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime.

These consolidated financial statements were approved by the members of the committee and authorised for issue on the 28/11/2025 and are signed on their behalf by:



M Arnold
Company secretary and CEO

1. Accounting Policies

Basis of Preparation and Consolidation

The consolidated financial statements have been prepared under the historical cost convention. The consolidated financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for Charities applying FRS102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. Halton Community Transport is a Public Benefit Entity as defined by FRS102. The principal accounting policies adopted in the preparation of the consolidated financial statements are set out below.

These consolidated financial statements consolidate the assets, liabilities, income resources and resources expended of the charity and its wholly owned subsidiary Extra Mile Transport Company Limited (hereafter collectively referred to as the ‘group’) on a line-by-line basis and all intra-group transactions balances, income and expenses are eliminated on consolidation.

A separate statement of financial activities and income and expenditure account are not presented for the charity itself following the exemptions afforded by section 408 of the Companies Act 2006.

Going concern

At the time of approving the consolidated financial statements, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the consolidated financial statements.

Statement of Cash Flows

The trustees have taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a statement of cash flows.

Incoming resources

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the group has unconditional entitlement.

Income from commercial trading activities is recognised on a recoverable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions and is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support provision of specific transport services and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

HALTON COMMUNITY TRANSPORT

A COMPANY LIMITED BY GUARANTEE

Notes to the Consolidated financial statements

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these consolidated financial statements. Further details of the contribution made by volunteers can be found in the trustee's annual report.

Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

- Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable activities include expenditure associated with the provision of transport services.
- Governance costs include those incurred in the governance of the group and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised at cost.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Asset category	Annual rate
Freehold Property	2%
Fixtures, Fittings & Equipment	15%
Motor Vehicles	20%

Investment

Investment is initially measured at transaction price excluding transaction costs, and is subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Halton Community Transport. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

Impairment of fixed assets

At each reporting end date, the Halton Community Transport reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Stock

Stock is included at the lower of cost or net realisable value.

HALTON COMMUNITY TRANSPORT

A COMPANY LIMITED BY GUARANTEE

Notes to the Consolidated financial statements

Provision

Provisions are recognised when the group and the charity have an obligation at the reporting date as a result of a past event which it is probable will result in the transfer of economic benefits and the obligation can be estimated reliably.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

Funds structure

The group has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

All other funds are unrestricted income funds. These are available for use at the trustee's discretion in furtherance of the general objectives of the group.

Included within the unrestricted funds are designated funds which are funds that have been set aside for specific purposes.

Pension costs

The group operates a defined contribution scheme for the benefit of its employees. The costs of contributions are written off against profits in the year they are payable.

Finance and operating leases

Where the group enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the SOFA on a straight line basis and the capital element which reduces the outstanding obligation for future instalments.

Rentals under operating leases are charged on a straight-line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Grants receivable

Grants receivable are included on an accruals basis.

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

Notes to the Consolidated financial statements

2. Judgements and key sources of estimation uncertainty

In the application of the group's and the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The members of the company are the trustees named on page 1. The liability of each member in the event of winding up is limited to £1.

4. Financial activities of the charity

The financial activities shown in the consolidated statement includes those of the charity's wholly owned subsidiary, Extra Mile Transport Company Limited.

A summary of the financial activities undertaken by the charity is set out below:

	2025	2024
	£	£
Gross incoming resources	1,006,274	915,024
Total expenditure on charitable activities		
	(1,033,640)	(969,161)
Net incoming/(outgoing) resources	(27,366)	(54,137)
Total funds brought forward	196,318	250,455
Total funds carried forward	168,952	196,318
Represented by:		
Restricted income funds	-	-
Unrestricted income funds	168,952	196,318
	168,952	196,318

HALTON COMMUNITY TRANSPORT **A COMPANY LIMITED BY GUARANTEE**

Notes to the Consolidated financial statements

5. Incoming resources from activities for generating funds

The wholly owned trading subsidiary Extra Mile Transport Company Limited, which is incorporated in the United Kingdom, pays all of its profits to the charity by way of donation. The subsidiary is used for non-primary trading purposes.

The trading results of the subsidiary are summarised below.

	2025	2024
	£	£
Turnover	177,380	146,461
Other income	1,161	-
Cost of sales and administration costs	(61,710)	(62,377)
Net profit	116,831	84,084
Amount gift aided to charity	(116,845)	(73,781)
Taxation	-	-
Interest received	14	14
Absorbed by subsidiary	-	10,317

The assets and liabilities of the subsidiary were:

Fixed assets	-	-
Current assets	13,628	14,023
Current liabilities	(13,627)	(14,022)
Total net assets	1	1

Aggregate share capital and reserves	1	1
---	----------	----------

The above results include the trade with Halton Community Transport.

Cost of sales includes expenditure incurred by Halton Community Transport on behalf of Extra Mile Transport Company Limited of £nil (2024: £nil).

A balance of £1,762 was due from Extra Mile Transport Company Limited at the year end from Halton Community Transport. (2024: £4,903 due to Extra Mile Transport by Halton Community Transport).

6. Investment income

All of the group's investment income arises from an interest bearing deposit account.

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Consolidated financial statements

7. Incoming resources from charitable activities

The income was primarily from the operation of the transport services.

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Grants	84,260	-	84,260	48,510
Fares	79,938	-	79,938	90,268
Donations	260	-	260	-
Council contracts	334,644	-	334,644	307,446
Mersey link	346,085	-	346,085	385,388
Other income	2,035	-	2,035	4,149
Profit on disposal of fixed assets	<u>42,000</u>	<u>-</u>	<u>42,000</u>	<u>5,200</u>
	889,222	-	889,222	840,961

8. Costs of charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Direct charitable activity	927,889	-	927,889	859,472
Support costs	<u>95,943</u>	<u>-</u>	<u>95,943</u>	<u>101,333</u>
	1,023,832	-	1,023,832	960,805

9. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total Funds 2025 £	Total Funds 2024 £
Direct charitable activity	<u>927,889</u>	<u>95,943</u>	<u>1,023,832</u>	<u>960,805</u>

10. Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Audit and accountancy	<u>12,682</u>	<u>-</u>	<u>12,682</u>	<u>11,117</u>

11. Trustees' emoluments

None of the trustees (or any persons connected with them) received any remuneration or benefits from the group and the charity during the year (2024: £nil).

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Consolidated financial statements

12. Analysis of staff costs

	2025	2024
	£	£
Salaries and wages	621,056	519,957
Social security costs	49,810	43,862
Pension costs	<u>15,071</u>	<u>10,292</u>
	<u>685,937</u>	<u>574,111</u>

No employee received remuneration of more than £60,000.

The group contributes to a personal pension plan on behalf of its employees. No contributions were payable to the fund at 31st March 2025 (2024: £Nil).

13. Staff numbers

The average number of full-time equivalent employees (including casual and part time staff) during the year was as follows:

	2025	2024
	Number	Number
Charitable activities	25	22
Management and administration	<u>2</u>	<u>2</u>
	<u>27</u>	<u>24</u>

14. Movement in total funds for the year

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	21,110	65,110
Depreciation of fixed assets held under hire purchase agreements	23,700	23,700
Auditor's remuneration:		
External audit	12,682	11,117
Other audit services	1,960	1,850
Other services	-	-

15. Taxation

The charity is a registered charity and no provision is considered necessary for taxation. The trading subsidiary has a corporation tax liability of £Nil (2024 - £2,431).

	2025	2024
	£	£
Current tax	-	<u>2,431</u>

HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE

Notes to the Consolidated financial statements

15. Taxation (continued)

Reconciliation of effective tax rate

	2025	2024
	£	£
Total resources expended before taxation	(27,366)	(42,820)
Expected tax based on the standard rate of tax in the UK 25 % (2024 :19 %)	(6,842)	(8,326)
Tax exempt charitable activities	6,842	10,748
Remeasurement of deferred tax for changes in tax rates	-	(3)
Movement in deferred tax not recognised	-	12
Total tax expense included in profit or loss	-	2,431

16. Tangible fixed assets – group

	Freehold Property £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
Cost				
At 1st April 2024	158,437	124,964	763,604	1,047,005
Additions	-	3,130	34,500	37,630
Disposals	-	-	(76,557)	(76,557)
At 31st March 2025	<u>158,437</u>	<u>128,094</u>	<u>721,547</u>	<u>1,008,078</u>
Depreciation				
At 1st April 2024	67,872	115,320	670,329	853,521
Charge for the year	3,167	3,886	37,757	44,810
Released on disposals	-	-	(76,557)	(76,557)
At 31st March 2025	<u>71,039</u>	<u>119,206</u>	<u>631,529</u>	<u>821,774</u>
Net book value				
At 31st March 2025	<u>87,398</u>	<u>8,888</u>	<u>90,018</u>	<u>186,304</u>
At 31st March 2024	<u>90,565</u>	<u>9,644</u>	<u>93,275</u>	<u>193,484</u>

HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE

Notes to the Consolidated financial statements

16 Tangible fixed assets – Charity (continued)

	Freehold Property £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
Cost				
At 1st April 2024	158,437	109,958	763,604	1,031,999
Additions	-	3,130	34,500	37,630
Disposals	-	-	(76,557)	(76,557)
At 31st March 2025	<u>158,437</u>	<u>113,088</u>	<u>721,547</u>	<u>993,072</u>
Depreciation				
At 1st April 2024	67,872	100,314	670,329	838,515
Charge for the year	3,167	3,886	37,757	44,810
Released on disposals	-	-	(76,557)	(76,557)
At 31st March 2025	<u>71,039</u>	<u>104,200</u>	<u>631,529</u>	<u>806,768</u>
Net book value				
At 31st March 2025	<u>87,398</u>	<u>8,888</u>	<u>90,018</u>	<u>186,304</u>
At 31st March 2024	<u>90,565</u>	<u>9,644</u>	<u>93,275</u>	<u>193,484</u>

The net book value of assets held on hire purchase at the year end was £63,400 (2024: £87,100) and the depreciation charge for the year was £23,700 (2024: £25,333).

17 Investment – Charity

	2025 £	2024 £
Cost		
At 31st March 2024, 1 April 2024 and 31st March 2025	<u>1</u>	<u>1</u>
Carrying amount		
At 31st March 2024, 1 April 2024 and 31st March 2025	<u>1</u>	<u>1</u>

Details of the Halton Community Transport's subsidiary at 31 March 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% of directly held
Extra Mile Transport Company Limited	33 Ditton Road Widnes, Cheshire WA8 0PP	Vehicle repairs and maintenance and provision of fuel	Ordinary Share	100%

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Consolidated financial statements

18. Stocks

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Stocks	<u>3,611</u>	<u>3,611</u>	<u>3,611</u>	<u>3,611</u>

19. Debtors

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	47,165	35,228	38,502	35,228
Amounts due from subsidiary	-	-	1,762	-
Other debtors	<u>18,009</u>	<u>7,230</u>	<u>18,009</u>	<u>7,230</u>
	<u>65,174</u>	<u>42,458</u>	<u>58,273</u>	<u>42,458</u>

20. Creditors: amounts falling due within one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade creditors	3,750	6,132	-	-
Corporation tax	-	2,431	-	-
Other taxes and social security costs	16,691	16,937	13,071	11,478
Amounts due to subsidiary	-	-	-	4,903
Hire purchase agreements	17,744	17,744	17,744	17,744
Other creditors and accruals	<u>75,439</u>	<u>56,754</u>	<u>70,944</u>	<u>56,754</u>
	<u>113,624</u>	<u>99,998</u>	<u>101,759</u>	<u>90,879</u>

Hire purchase agreements disclosed under creditors falling due within one year are secured against the assets to which they relate.

21. Creditors: amounts falling due after more than one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Hire purchase agreements	<u>25,609</u>	<u>43,353</u>	<u>25,609</u>	<u>43,353</u>

There are no amounts falling due in more than five years in respect of hire purchase agreements.

Hire purchase agreements disclosed under creditors falling due after more than one year are secured against the assets to which they relate.

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Consolidated financial statements

22. Analysis of charitable funds

Analysis of unrestricted fund movements

Group	Fund at 31st March 2024	Incoming resources	Resources expended	Transfers	Fund at 31st March 2025
	£	£	£	£	£
General fund	117,416	1,006,274	(1,030,887)	-	92,803
Designated fixed asset fund	<u>78,902</u>	<u>-</u>	<u>(2,753)</u>	<u>-</u>	<u>76,149</u>
Total	<u>196,318</u>	<u>1,006,274</u>	<u>(1,033,640)</u>	<u>-</u>	<u>168,952</u>

Group	Fund at 31st March 2023	Incoming resources	Resources expended	Transfers	Fund at 31st March 2024
	£	£	£	£	£
General fund	158,483	987,628	(1,028,695)	-	117,416
Designated fixed asset fund	<u>81,655</u>	<u>-</u>	<u>(2,753)</u>	<u>-</u>	<u>78,902</u>
Total	<u>240,138</u>	<u>987,628</u>	<u>(1,031,448)</u>	<u>-</u>	<u>196,318</u>

Fixed asset fund (Restricted)

This fund represents the outstanding grant contributions towards fixed assets which have not yet been spent by the group.

Designated fixed asset fund (Unrestricted)

This fund represents the net book value of the proportion of the vehicles and equipment that was met by grant funding. This fund is reduced annually by the related depreciation.

Transfers

Transfers between funds primarily represent fixed assets purchased from restricted funds where the acquisition of the fixed assets has discharged the restriction and the assets are transferred to unrestricted funds. Previously the fixed assets were held in restricted funds until fully depreciated.

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Consolidated financial statements

23. Analysis of group net assets between funds

As at 31th March 2025

	General Fund £	Designated Fixed Asset Fund £	Restricted Income Funds £	Total £
Tangible fixed assets	110,155	76,149	-	186,304
Cash at bank and in hand	53,096	-	-	53,096
Other net current liabilities	(44,839)	-	-	(44,839)
Creditors of more than one year	<u>(25,609)</u>	<u>-</u>	<u>-</u>	<u>(25,609)</u>
	<u>92,803</u>	<u>76,149</u>	<u>-</u>	<u>168,952</u>

As at 31th March 2024

	General Fund £	Designated Fixed Asset Fund £	Restricted Income Funds £	Total £
Tangible fixed assets	114,582	78,902	-	193,484
Cash at bank and in hand	100,116	-	-	100,116
Other net current assets	(53,929)	-	-	(53,929)
Creditors of more than one year	<u>(43,353)</u>	<u>-</u>	<u>-</u>	<u>(43,353)</u>
	<u>117,416</u>	<u>78,902</u>	<u>-</u>	<u>196,318</u>

Accounts

HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT AND
CONSOLIDATED FINANCIAL STATEMENTS

for the year ended
31st March 2024

Company Registration Number 02884986
Charity Number 1080333

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

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Members of the Board and professional advisors

Chairman D Mashender

Treasurer C Inch

The board of trustees

Elected Trustees
C Inch
D Inch
M A Hodgkinson
D L Masheder
J F Sheehan

Co-opted Trustees (non voting)
-Halton Borough Council
Representatives
H Haddock - Council Officer
J Briggs – Council Officer
Cllr M Fry - Councillor

Company secretary M S Arnold

Registered office
33 Ditton Road
Widnes
Cheshire
WA8 0PP

Auditors
Mitchell Charlesworth (Audit) Limited
Chartered Accountants & Registered Auditors
Glebe Business Park
Lunts Heath Road
Widnes
Cheshire
WA8 5SQ

Bankers
H.S.B.C Bank plc
48 High Street
Runcorn
Cheshire
WA7 1AN

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024

The trustees are pleased to present their report together with the financial statements of the group and of the charity for the year ended 31st March 2024.

Reference and administrative details

Charity number: 1080333

Company Number: 02884986

The Members of the board and professional advisors information set out on page 1 forms part of this report. The consolidated financial statements comply with the current statutory requirements, the Memorandum and Articles of Association and the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the financial reporting standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019). The directors of the charity are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Structure, governance and management

Constitution

Halton Community Transport is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

Details of trustees who served during the period and since the period end are set out on page 1.

Organisational structure

The organisational structure consists of 2 levels: board of trustees and charity management.

The trustees are responsible for setting general policy, adopting an annual plan and budget, monitoring the charity by use of budgets and making decisions about the direction of the charity, capital expenditure and senior staff appointment.

The charity management solely comprises CEO, M S Arnold, who is responsible for charity performance, oversight of safeguarding, the use of resources, the development, management and operations of the group and the charity.

Members of the Management Committee elect from amongst their own number of honorary officers to include a Chairperson and Treasurer and may at any time remove or replace such officers. Officers shall serve for one year, after which they shall be eligible for re-appointment provided that no person serves more than five consecutive years in the same officer post.

Risk Management

The trustees have a risk management strategy which comprises:

- A review of the risks the charity may face with
- The establishment of systems and procedures to mitigate those risks identified

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024

Related Parties

The charity has a 100% owned subsidiary Extra Mile Transport Company Limited, which is incorporated in England. The principal activity of the company is the servicing of vehicles, training and the provision of fuel. This company was set up so that the charity could service its own vehicles and provide revenue to assist with the running costs of the charity.

The charity has a close relationship with Halton Borough Council who provides core funding to support the aims of the charity in providing safe affordable transport for elderly, disabled and vulnerable residents and community groups within Halton.

Objectives and activities

The Charity Commission's guidance on public benefit

The trustees confirm they have had regard to the charities commission's guidance on public benefit. The charity provides transport for disabled people and community groups in Halton.

The objectives of the charity are to provide relief to the inhabitants of the Borough of Halton and its environs who have need because of age, learning or physical disability, or poverty, in particular but not so as to limit the generality of the foregoing: -

- to provide and maintain non-profit community transport services and
- to assist the charitable work of organisations and bodies engaged in the promoting and relief of such persons through the provision of appropriate services.

Achievements and performance

Achievements and performance	2023/24	2022/23	2021/22	2020/21	2019/20
Passenger trips					
Dial a Ride (inc Merseylink)	41,331	33,248	23,062	5,833	70,094
Community Buses (inc Schools)	38,740	38,202	36,856	14,640	61,344
Total Passenger Trips	80,071	71,540	59,918	20,473	135,642
Vehicles	20	24	25	26	24
Staff Employed	24	21	17	15	15
Volunteers	28	32	40	43	48

HCT has continued to thrive and are a strong and dynamic organisation, we work with our community to try to meet their unmet transport needs and combat Transport Poverty.

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024

Financial review

At year-end, the group has unrestricted income funds comprising general fund of £117,416 (2023: £158,483) and designated fixed asset fund of £78,902 (2023: £81,855).

The group maintains cash and bank balance of £100,116 (2023: £69,796) and has net current assets of £46,187 (2023: £32,898) at year-end which enables us to prepare the financial statements of the group and HCT on a going concern basis. We are unaware of any uncertainties to cause the group and HCT not to continue as a going concern.

During the year several of the old fleet were disposed of and one new to us vehicles were brought onto the fleet. One outright purchase was made as we rationalised our fleet.

Halton Borough Council continues to support HCT via its 'Dial A Ride' support funding which did reduce by 50% to £30,315 as had been predicted the previous financial year. School contracts went out to tender this year via the Chest. We were successful and the numbers of SEN School Contracts remain strong with HCT operating at full capacity.

Our relationship with Halton Borough Council continues to be strong with "arm's length" advice and support being offered. We continue to operate some Halton BC special educational need transport contracts as part of our local value service delivery and we continue to look to the needs of the greater Liverpool City Region, especially in neighboring Authorities.

Our trading subsidiary The Extra Mile Transport Company Limited has had increased activity this year and turnover continues to increase as does its donation to HCT, there was also some further investment in the Garage to ensure its growth.

The regular business we have built up over recent years remains good and investment in equipment appears to be paying off. We are continuing to refocus the Extra Mile and need to make investment in its future with new staff, tools and equipment in an attempt to stay ahead of market changes.

The Management and Trustees remain mindful of the need to deliver good Community Transport services to the borough's residents and will remain focused on these core values. The sustainability of Halton Community Transport and our ongoing responsibility to our customers, volunteers and staff are key to our decision making.

The results for the year and the group and the charity's financial position at the end of the year are shown in the attached consolidated financial statements.

Investments powers and policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish.

The trustees, having regard to the liquidity requirements of operating the charity and to the reserves policy have operated a policy of keeping available funds in an interest bearing account and seek to achieve a rate of interest which matches or exceeds inflation as measured by the retail prices index.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024

level which equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management and administration and charitable expenditure. Unrestricted funds are at an adequate level at the year end.

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves at the level stated above, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which the charity faces and confirm that systems have been established to mitigate the significant risks.

The trustees review performance, both financial and operational, at their monthly meetings.

Plans for future periods

HCT continues to work with the 'Liverpool City Region Combined Authority' via the three routes we service for them in the neighboring authorities of St. Helens and South Liverpool.

HCT recognises that the next financial year may be vital for the whole of the CT Sector and UK economy in general as increased living costs and economic losses are driving more and more people into transport poverty and loneliness.

We also recognise that Y24/25 will include a renewal of the Merseylink Contracts and the move towards "Regional Bus Franchising"

Volunteers

The charity is grateful for the efforts of its volunteers who act as drivers, administration staff, passenger assistants and Board Members. Even though we have lost several volunteers to ill health and age related infirmity we still managed to give some 16,954 volunteer hours to the Halton Community with a value of £322,126 (Halton average earnings figures of £19 per hour ONS 2023). This is the true measure of the organisations Social Value and real value to the Halton economy demonstrating the continued importance of our services.

Exemptions from disclosure

The charity is not exempt from disclosure of names of trustees, the charity's principal address, the name of auditor and senior statutory auditors.

Funds held as custodian trustee on behalf of others

The charity does not hold any fund as custodian for others.

The Trustees

The trustees who served the charity during the year were as stated on page 1.

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024

Auditors

A resolution to re-appoint Mitchell Charlesworth (Audit) Limited as auditors for the ensuing year will be proposed at the annual general meeting in accordance with section 487(2) of the Companies Act 2006.

Registered office:

33 Ditton Road
Widnes
Cheshire
WA8 0PP

Signed by order of the
Trustees



M S Arnold
Company secretary

Approved by the trustees on 11th December 2024

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31ST
MARCH 2024**

Trustees' responsibilities in relation to the consolidated financial statements

The trustees (who are also the directors of Halton Community Transport for the purposes of company law) are responsible for preparing the trustees' Annual Report and the consolidated financial statements in accordance with applicable law and United Kingdom Accounting Standards.

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

In preparing these consolidated 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 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the consolidated financial statements on the going concern basis unless it is inappropriate to presume that the group and the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the group and the charitable company and enable them to ensure that the consolidated financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the group and 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 auditor is 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 auditor is aware of that information.

Mitchell Charlesworth (Audit) Limited

Chartered Accountants

Glebe Business Park Lunts Heath Road Widnes Cheshire

HALTON COMMUNITY TRANSPORT LIMITED A COMPANY LIMITED BY GUARANTEE

**Independent Auditor's Report to the Members of Halton
Community Transport Limited
Year ended 31 March 2024**

Opinion

We have audited the consolidated financial statements of Halton Community Transport Limited (the 'charity') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the consolidated statement of financial activities, the consolidated balance sheets and notes to the accounts, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice) and the Charities SORP 2019.

In our opinion the consolidated financial statements:

- give a true and fair view of the state of the group's and charity's affairs as at 31 March 2024, and of the group's 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;
- have been prepared in accordance with the requirements of the Companies Act 2006, and
- have been prepared in accordance with the Charities SORP 2019.

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 Auditor's responsibilities for the audit of the consolidated financial statements section of our report. We are independent of the group and charity in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 consolidated financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the consolidated 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 group's or charity's ability to continue as a going concern for a period of at least twelve months from when the consolidated 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 other information comprises the information included in the trustees' annual report other than the consolidated financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the consolidated 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.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the course of 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 consolidated financial statements or a material misstatement of the other information. 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.

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 trustees' report for the financial year for which the consolidated financial statements are prepared is consistent with the consolidated financial statements; and
- the trustees' report 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 group and charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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 consolidated 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 prepare the consolidated financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the trustees are responsible for assessing the group's and charity'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 group or the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management about their own identification and assessment of the risks and irregularities;
- any matters we identified having obtained and reviewed the companies documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the consolidated financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charity for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's statement of financial activities, and (ii) the charity's accounting policy for revenue recognition,. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the consolidated financial statements. The key laws and regulations we considered in this context included: the Companies Act 2006 and Charities SORP 2019.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the academy's ability to operate or to avoid a material penalty. This includes regulations concerning Data Protection and Safeguarding.

Audit response to risks identified

As a result of performing the above, we identified income recognition, override of controls and adherence to laws and regulations as the key audit matters related to the potential risk of fraud.

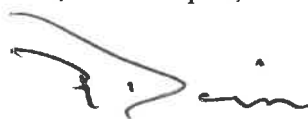
Our procedures to respond to risks identified included enquiry of management, those charged with governance around actual and potential litigation and claims, reviewing consolidated financial statements disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the consolidated financial statements, performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud and in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

Use of our report

This report is made solely to the charity'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 auditor's 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Robert Davies F. C. A. (Senior Statutory Auditor)
MITCHELL CHARLESWORTH (AUDIT) LIMITED
Accountants
Statutory Auditor

Glebe Business Park
Lunts Heath Road
Widnes
Cheshire
WA8 5SQ

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Consolidated Statement of Financial Activities (including income and expenditure account)

Year ended 31st March 2024

		Unrestricted Funds	Restricted Funds	Total Funds Year to 31st March 2024	Total Funds Year to 31st March 2023
	Note	£	£	£	£
Incoming resources					
<i>Incoming resources from generated funds</i>					
<i>Activities for generating funds</i>					
Commercial trading operations		146,461	-	146,461	130,913
<i>Investment income</i>	6	<u>206</u>	<u>-</u>	<u>206</u>	<u>132</u>
		146,667	-	146,667	131,045
<i>Incoming resources from charitable activities:</i>					
Operation of transport services	7	<u>840,961</u>	<u>-</u>	<u>840,961</u>	<u>616,924</u>
Total incoming resources		<u>987,628</u>	<u>-</u>	<u>987,628</u>	<u>747,969</u>
Resources expended					
<i>Costs of generating funds:</i>					
Commercial trading operations		50,946	-	50,946	46,325
Investment management costs		<u>6,149</u>	<u>-</u>	<u>6,149</u>	<u>9,052</u>
Sub total cost of generating funds		57,095	-	57,095	55,377
<i>Charitable activities:</i>					
Operation of transport services	8	960,805	-	960,805	824,173
<i>Governance costs</i>	10	11,117		11,117	9,300
<i>Taxation</i>	15	<u>2,431</u>	<u>-</u>	<u>2,431</u>	<u>-</u>
Total resources expended		<u>1,031,448</u>	<u>-</u>	<u>1,031,448</u>	<u>888,850</u>
Net outgoing resources before transfers		(43,820)	-	(43,820)	(140,881)
Gross transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(43,820)	-	(43,820)	(140,881)
Reconciliation of funds					
Total funds brought forward		<u>240,138</u>	<u>-</u>	<u>240,138</u>	<u>381,019</u>
Total funds carried forward		<u>196,318</u>	<u>-</u>	<u>196,318</u>	<u>240,138</u>

The group has no recognised gains or losses other than the results for the year as set out above.

There were no acquisitions in the current or previous year, and all of the activities of the group are classed as continuing.

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Consolidated Balance sheet

		Group		Charity	
		31st March 2024	31st March 2023	31st March 2024	31st March 2023
Fixed assets					
Tangible assets	16	193,484	268,337	193,484	268,288
Investment	17	-	-	1	1
		<u>193,484</u>	<u>268,337</u>	<u>193,485</u>	<u>268,289</u>
Current assets					
Stocks	18	3,611	3,611	3,611	3,611
Debtors	19	42,458	40,782	42,458	55,478
Cash at bank and in hand		100,116	69,796	90,996	58,024
		<u>146,185</u>	<u>114,189</u>	<u>137,065</u>	<u>117,113</u>
Creditors: Amounts falling due within one year	20	<u>99,998</u>	<u>81,291</u>	<u>90,879</u>	<u>73,850</u>
Net current assets		<u>46,187</u>	<u>32,898</u>	<u>46,186</u>	<u>43,263</u>
Total assets less current liabilities		239,671	301,235	239,671	311,552
Creditors: Amounts falling due after more than one year	21	<u>43,353</u>	<u>61,097</u>	<u>43,353</u>	<u>61,097</u>
Net assets		<u>196,318</u>	<u>240,138</u>	<u>196,318</u>	<u>250,455</u>
The funds of the group and the charity					
Restricted income funds		-	-	-	-
Unrestricted income funds					
General fund		117,416	158,483	117,416	168,800
Designated fixed asset fund		<u>78,902</u>	<u>81,655</u>	<u>78,902</u>	<u>81,655</u>
Total funds	22	<u>196,318</u>	<u>240,138</u>	<u>196,318</u>	<u>250,455</u>

The consolidated financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime.

These consolidated financial statements were approved by the members of the committee and authorised for issue on the 11th December 2024 and are signed on their behalf by:



M Arnold
Company secretary and CEO

1. Accounting Policies

Basis of Preparation and Consolidation

The consolidated financial statements have been prepared under the historical cost convention. The consolidated financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for Charities applying FRS102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. Halton Community Transport is a Public Benefit Entity as defined by FRS102. The principal accounting policies adopted in the preparation of the consolidated financial statements are set out below.

These consolidated financial statements consolidate the assets, liabilities, income resources and resources expended of the charity and its wholly owned subsidiary Extra Mile Transport Company Limited (hereafter collectively referred to as the ‘group’) on a line-by-line basis and all intra-group transactions balances, income and expenses are eliminated on consolidation.

A separate statement of financial activities and income and expenditure account are not presented for the charity itself following the exemptions afforded by section 408 of the Companies Act 2006.

Going concern

At the time of approving the consolidated financial statements, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the consolidated financial statements.

Statement of Cash Flows

The trustees have taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a statement of cash flows.

Incoming resources

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the group has unconditional entitlement.

Income from commercial trading activities is recognised on a recoverable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions and is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support provision of specific transport services and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

HALTON COMMUNITY TRANSPORT

A COMPANY LIMITED BY GUARANTEE

Notes to the Consolidated financial statements

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these consolidated financial statements. Further details of the contribution made by volunteers can be found in the trustee's annual report.

Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

- Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable activities include expenditure associated with the provision of transport services.
- Governance costs include those incurred in the governance of the group and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised at cost.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Asset category	Annual rate
Freehold Property	2%
Fixtures, Fittings & Equipment	15%
Motor Vehicles	20%

Investment

Investment is initially measured at transaction price excluding transaction costs, and is subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Halton Community Transport. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

Impairment of fixed assets

At each reporting end date, the Halton Community Transport reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Stock

Stock is included at the lower of cost or net realisable value.

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

Notes to the Consolidated financial statements

Provision

Provisions are recognised when the group and the charity have an obligation at the reporting date as a result of a past event which it is probable will result in the transfer of economic benefits and the obligation can be estimated reliably.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

Funds structure

The group has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

All other funds are unrestricted income funds. These are available for use at the trustee's discretion in furtherance of the general objectives of the group.

Included within the unrestricted funds are designated funds which are funds that have been set aside for specific purposes.

Pension costs

The group operates a defined contribution scheme for the benefit of its employees. The costs of contributions are written off against profits in the year they are payable.

Finance and operating leases

Where the group enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the SOFA on a straight line basis and the capital element which reduces the outstanding obligation for future instalments.

Rentals under operating leases are charged on a straight-line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Grants receivable

Grants receivable are included on an accruals basis.

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

Notes to the Consolidated financial statements

2. Judgements and key sources of estimation uncertainty

In the application of the group's and the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The members of the company are the trustees named on page 1. The liability of each member in the event of winding up is limited to £1.

4. Financial activities of the charity

The financial activities shown in the consolidated statement includes those of the charity's wholly owned subsidiary, Extra Mile Transport Company Limited.

A summary of the financial activities undertaken by the charity is set out below:

	2024	2023
	£	£
Gross incoming resources	915,024	698,132
Total expenditure on charitable activities	<u>(969,161)</u>	<u>(834,747)</u>
Net incoming/(outgoing) resources	(54,137)	(136,615)
Total funds brought forward	<u>250,455</u>	<u>387,070</u>
Total funds carried forward	<u>196,318</u>	<u>250,455</u>
Represented by:		
Restricted income funds	-	-
Unrestricted income funds	<u>196,318</u>	<u>250,455</u>
	<u>196,318</u>	<u>250,455</u>

HALTON COMMUNITY TRANSPORT

A COMPANY LIMITED BY GUARANTEE

Notes to the Consolidated financial statements

5. Incoming resources from activities for generating funds

The wholly owned trading subsidiary Extra Mile Transport Company Limited, which is incorporated in the United Kingdom, pays all but a proportion of its profits to the charity by way of donation. The subsidiary is used for non-primary trading purposes.

The trading results of the subsidiary are summarised below.

	2024	2023
	£	£
Turnover	146,461	130,913
Cost of sales and administration costs	<u>(62,377)</u>	<u>(54,103)</u>
Net profit	84,084	76,810
Amount gift aided to charity	(73,781)	(81,080)
Taxation	-	-
Interest received	<u>14</u>	<u>4</u>
Absorbed by subsidiary	<u>10,317</u>	<u>(4,266)</u>
 The assets and liabilities of the subsidiary were:		
Fixed assets	-	49
Current assets	14,023	11,772
Current liabilities	<u>(14,022)</u>	<u>(22,138)</u>
Total net assets	<u>1</u>	<u>(10,317)</u>
 Aggregate share capital and reserves	<u>1</u>	<u>(10,317)</u>

The above results include the trade with Halton Community Transport.

Cost of sales includes expenditure incurred by Halton Community Transport on behalf of Extra Mile Transport Company Limited of £nil (2023: £nil).

A balance of £4,903 was due to Extra Mile Transport Company Limited at the year end from Halton Community Transport. (2023: £14,696 due from Extra Mile Transport to Halton Community Transport)

6. Investment income

All of the group's investment income arises from an interest bearing deposit account.

7. Incoming resources from charitable activities

The income was primarily from the operation of the transport services.

	Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£
Grants	48,510	-	48,510	60,630
Fares	90,268	-	90,268	64,996
Council contracts	307,446	-	307,446	204,263
Mersey link	385,388	-	385,388	284,535
Other income	4,149	-	4,149	-
Profit on disposal of fixed assets	<u>5,200</u>	<u>-</u>	<u>5,200</u>	<u>2,500</u>
	<u>840,961</u>	<u>-</u>	<u>840,961</u>	<u>616,924</u>

HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE

Notes to the Consolidated financial statements

8. Costs of charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Direct charitable activity	859,472	-	859,472	765,474
Support costs	101,333	-	101,333	58,699
	<u>960,805</u>	<u>-</u>	<u>960,805</u>	<u>824,173</u>

9. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total Funds 2024 £	Total Funds 2023 £
Direct charitable activity	859,472	101,333	960,805	824,173

10. Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Audit and accountancy	11,117	-	11,117	9,300

11. Trustees' emoluments

None of the trustees (or any persons connected with them) received any remuneration or benefits from the group and the charity during the year (2023: £nil).

12. Analysis of staff costs

	2024 £	2023 £
Salaries and wages	519,957	396,354
Social security costs	43,862	27,454
Pension costs	<u>10,292</u>	<u>9,024</u>
	<u>574,111</u>	<u>432,832</u>

No employee received remuneration of more than £60,000.

The group contributes to a personal pension plan on behalf of its employees. No contributions were payable to the fund at 31st March 2024 (2023: £Nil).

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Consolidated financial statements

13. Staff numbers

The average number of full-time equivalent employees (including casual and part time staff) during the year was as follows:

	2024	2023
	Number	Number
Charitable activities	22	18
Management and administration	<u>2</u>	<u>2</u>
	<u>24</u>	<u>20</u>

14. Movement in total funds for the year

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	65,110	65,126
Depreciation of fixed assets held under hire purchase agreements	23,700	25,333
Auditor's remuneration:		
External audit	11,117	9,300
Other audit services	1,850	1,650
Other services	-	1,114

15. Taxation

The charity is a registered charity and no provision is considered necessary for taxation. The trading subsidiary has a corporation tax liability of £2,431 (2023 - £Nil).

	2024	2023
	£	£
Current tax	<u>2,431</u>	-

Reconciliation of effective tax rate

	2024	2023
	£	£
Total resources expended before taxation	(42,820)	(140,881)
Expected tax based on the standard rate of tax in the UK 19 % (2023 :19 %)	(8,326)	(26,767)
Tax exempt charitable activities	10,748	25,956
Other permanent differences	-	798
Remeasurement of deferred tax for changes in tax rates	(3)	(4)
Movement in deferred tax not recognised	<u>12</u>	<u>17</u>
Total tax expense included in profit or loss	<u>2,431</u>	<u>-</u>

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Consolidated financial statements

16. Tangible fixed assets – group

	Freehold Property £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
Cost				
At 1st April 2023	158,437	124,964	938,057	1,221,458
Additions	-	-	13,957	13,957
Disposals	-	-	(188,410)	(188,410)
At 31st March 2024	<u>158,437</u>	<u>124,964</u>	<u>763,604</u>	<u>1,047,005</u>
Depreciation				
At 1st April 2023	64,705	111,396	777,020	953,121
Charge for the year	3,167	3,924	81,719	88,810
Released on disposals	-	-	(188,410)	(188,410)
At 31st March 2024	<u>67,872</u>	<u>115,320</u>	<u>670,329</u>	<u>853,521</u>
Net book value				
At 31st March 2024	<u>90,565</u>	<u>9,644</u>	<u>93,275</u>	<u>193,484</u>
At 31st March 2023	<u>93,732</u>	<u>13,568</u>	<u>161,037</u>	<u>268,337</u>

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Consolidated financial statements

16 Tangible fixed assets – Charity (continued)

	Freehold Property £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
Cost				
At 1st April 2023	158,437	109,958	938,057	1,206,452
Additions	-	-	13,957	13,957
Disposals	-	-	(188,410)	(188,410)
At 31st March 2024	<u>158,437</u>	<u>109,958</u>	<u>763,604</u>	<u>1,031,999</u>
Depreciation				
At 1st April 2023	64,705	96,439	777,020	938,164
Charge for the year	3,167	3,875	81,719	88,761
Released on disposals	-	-	(188,410)	(188,410)
At 31st March 2024	<u>67,872</u>	<u>100,314</u>	<u>670,329</u>	<u>838,515</u>
Net book value				
At 31st March 2024	<u>90,565</u>	<u>9,644</u>	<u>93,275</u>	<u>193,484</u>
At 31st March 2023	<u>93,732</u>	<u>13,519</u>	<u>161,037</u>	<u>268,288</u>

The net book value of assets held on hire purchase at the year end was £63,400 (2023: £87,100) and the depreciation charge for the year was £23,700 (2023: £25,333).

17 Investment – Charity

	2024 £	2023 £
Cost		
At 31st March 2023, 1 April 2023 and 31st March 2024	<u>1</u>	<u>1</u>
Carrying amount		
At 31st March 2023, 1 April 2023 and 31st March 2024	<u>1</u>	<u>1</u>

Details of the Halton Community Transport's subsidiary at 31 March 2024 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% of directly held
Extra Mile Transport Company Limited	33 Ditton Road Widnes, Cheshire WA8 0PP	Vehicle repairs and maintenance and provision of fuel	Ordinary Share	100%

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Consolidated financial statements

18. Stocks

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Stocks	<u>3,611</u>	<u>3,611</u>	<u>3,611</u>	<u>3,611</u>

19. Debtors

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	35,228	30,477	35,228	30,477
Amounts due from subsidiary undertaking	-	-	-	14,696
Other debtors	<u>7,230</u>	<u>10,305</u>	<u>7,230</u>	<u>10,305</u>
	<u>42,458</u>	<u>40,782</u>	<u>42,458</u>	<u>55,478</u>

20. Creditors: amounts falling due within one year

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	6,132	9,300	-	6,950
Corporation tax	2,431	-	-	-
Other taxes and social security costs	16,937	12,113	11,478	8,113
Amounts due to subsidiary	-	-	4,903	-
Hire purchase agreements	17,744	17,744	17,744	17,744
Other creditors and accruals	<u>56,754</u>	<u>42,134</u>	<u>56,754</u>	<u>41,043</u>
	<u>99,998</u>	<u>81,291</u>	<u>90,879</u>	<u>73,850</u>

Hire purchase agreements disclosed under creditors falling due within one year are secured against the assets to which they relate.

21. Creditors: amounts falling due after more than one year

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Hire purchase agreements	<u>43,353</u>	<u>61,097</u>	<u>43,353</u>	<u>61,097</u>

There are no amounts falling due in more than five years in respect of hire purchase agreements.

Hire purchase agreements disclosed under creditors falling due after more than one year are secured against the assets to which they relate.

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Consolidated financial statements

22. Analysis of charitable funds

Analysis of unrestricted fund movements

Group	Fund at 31 st March 2023 £	Incoming resources £	Resources expended £	Transfers £	Fund at 31 st March 2024 £
General fund	158,483	987,628	(1,028,695)	-	117,416
Designated fixed asset fund	<u>81,655</u>	<u>-</u>	<u>(2,753)</u>	<u>-</u>	<u>78,902</u>
Total	<u>240,138</u>	<u>987,628</u>	<u>(1,031,448)</u>	<u>-</u>	<u>196,318</u>

Group	Fund at 31 st March 2022 £	Incoming resources £	Resources expended £	Transfers £	Fund at 31 st March 2023 £
General fund	296,611	747,969	(886,097)	-	158,483
Designated fixed asset fund	<u>84,408</u>	<u>-</u>	<u>(2,753)</u>	<u>-</u>	<u>81,655</u>
Total	<u>381,019</u>	<u>747,969</u>	<u>(888,850)</u>	<u>-</u>	<u>240,138</u>

Fixed asset fund (Restricted)

This fund represents the outstanding grant contributions towards fixed assets which have not yet been spent by the group.

Designated fixed asset fund (Unrestricted)

This fund represents the net book value of the proportion of the vehicles and equipment that was met by grant funding. This fund is reduced annually by the related depreciation.

Transfers

Transfers between funds primarily represent fixed assets purchased from restricted funds where the acquisition of the fixed assets has discharged the restriction and the assets are transferred to unrestricted funds. Previously the fixed assets were held in restricted funds until fully depreciated.

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Consolidated financial statements

23. Analysis of group net assets between funds

As at 31th March 2024

	General Fund	Designated Fixed Asset Fund	Restricted Income Funds	Total
	£	£	£	£
Tangible fixed assets	114,582	78,902	-	193,484
Cash at bank and in hand	100,116	-	-	100,116
Other net current liabilities	(53,929)	-	-	(53,929)
Creditors of more than one year	<u>(43,353)</u>	<u>-</u>	<u>-</u>	<u>(43,353)</u>
	<u>117,416</u>	<u>78,902</u>	<u>-</u>	<u>196,318</u>

As at 31th March 2023

	General Fund	Designated Fixed Asset Fund	Restricted Income Funds	Total
	£	£	£	£
Tangible fixed assets	186,682	81,655	-	268,337
Cash at bank and in hand	69,796	-	-	69,796
Other net current assets	(36,898)	-	-	(36,898)
Creditors of more than one year	<u>(61,097)</u>	<u>-</u>	<u>-</u>	<u>(61,097)</u>
	<u>158,483</u>	<u>81,655</u>	<u>-</u>	<u>240,138</u>

Accounts

HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT AND
CONSOLIDATED FINANCIAL STATEMENTS

for the year ended
31st March 2023

Company Registration Number 02884986
Charity Number 1080333

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

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**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023

Members of the Board and professional advisors

Chairman D Mashender

Treasurer C Inch

The board of trustees

Elected Trustees C Inch
D Inch
M A Hodgkinson
D L Masheder
J F Sheehan
K Hawitt
P Bell

Co-opted Trustees (non voting) H Haddock - Council Officer
-Halton Borough Council J Briggs – Council Officer
Representatives Cllr M Fry - Councillor

Company secretary M S Arnold

Registered office 33 Ditton Road
Widnes
Cheshire
WA8 0PP

Auditors Mitchell Charlesworth (Audit) Limited
Chartered Accountants & Registered Auditors
Glebe Business Park
Lunts Heath Road
Widnes
Cheshire
WA8 5SQ

Bankers H.S.B.C Bank plc
48 High Street
Runcorn
Cheshire
WA7 1AN

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023

The trustees are pleased to present their report together with the financial statements of the group and of the charity for the year ended 31st March 2023.

Reference and administrative details

Charity number: 1080333
Company Number: 02884986

The Members of the board and professional advisors information set out on page 1 forms part of this report. The consolidated financial statements comply with the current statutory requirements, the Memorandum and Articles of Association and the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the financial reporting standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019). The directors of the charity are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Structure, governance and management

Constitution

Halton Community Transport is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

Details of trustees who served during the period and since the period end are set out on page 1.

Organisational structure

The organisational structure consists of 2 levels: board of trustees and charity management.

The trustees are responsible for setting general policy, adopting an annual plan and budget, monitoring the charity by use of budgets and making decisions about the direction of the charity, capital expenditure and senior staff appointment.

The charity management solely comprises CEO, M S Arnold, who is responsible for charity performance, oversight of safeguarding, the use of resources, the development, management and operations of the group and the charity.

Members of the Management Committee elect from amongst their own number of honorary officers to include a Chairperson and Treasurer and may at any time remove or replace such officers. Officers shall serve for one year, after which they shall be eligible for re-appointment provided that no person serves more than five consecutive years in the same officer post.

Risk Management

The trustees have a risk management strategy which comprises:

- A review of the risks the charity may face with
- The establishment of systems and procedures to mitigate those risks identified

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023

Related Parties

The charity has a 100% owned subsidiary Extra Mile Transport Company Limited, which is incorporated in England. The principal activity of the company is the servicing of vehicles, training and the provision of fuel. This company was set up so that the charity could service its own vehicles and provide revenue to assist with the running costs of the charity.

The charity has a close relationship with Halton Borough Council who provides core funding to support the aims of the charity in providing safe affordable transport for elderly, disabled and vulnerable residents and community groups within Halton.

Objectives and activities

The Charity Commission's guidance on public benefit

The trustees confirm they have had regard to the charities commission's guidance on public benefit. The charity provides transport for disabled people and community groups in Halton.

The objectives of the charity are to provide relief to the inhabitants of the Borough of Halton and its environs who have need because of age, learning or physical disability, or poverty, in particular but not so as to limit the generality of the foregoing: -

- to provide and maintain non-profit community transport services and
- to assist the charitable work of organisations and bodies engaged in the promoting and relief of such persons through the provision of appropriate services.

Achievements and performance

Achievements and performance	2022/23	2021/22	2020/21	2019/20	2018/19
Passenger trips					
Dial a Ride (inc Merseylink)	33,248	23,062	5,833	70,094	57,864
Community Buses (inc Schools)	38,202	36,856	14,640	61,344	59,304
Total Passenger Trips	71,540	59,918	20,473	135,642	121,800
Vehicles	24	25	26	24	26
Staff Employed	21	17	15	15	16
Volunteers	32	40	43	48	48

We have now fully recovered from all the lockdowns and turmoil's linked to the pandemic and are a stronger and more dynamic organisation, even though figures are not back to pre-pandemic levels.

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023

Financial review

At year-end, the group has unrestricted income funds comprising general fund of £158,483 (2022: £296,611) and designated fixed asset fund of £81,855 (2022: £84,408). The general fund is used for maintaining the group's operations in all aspects. The utilisation of the latter fund solely represents the annual depreciation of the relevant amount attributable to land and buildings.

The group maintains cash and bank balance of £69,796 (2022: £122,313) and has net current assets of £32,898 (2022: £138,439) at year-end which enables us to prepare the financial statements of the group and HCT on a going concern basis. We are unaware of any uncertainties to cause the group and HCT not to continue as a going concern.

One of our old fleets of was disposed of and 3 new to us vehicles were brought onto the fleet. One outright purchase and two on Hire Purchase for the new contract.

Halton Borough Council continues to support HCT via its 'Dial A Ride' support funding which did remain at £60,630 p.a. for its final year, having been informed of a 50% reduction last year we were given a last minute reprieve. School contract work and the numbers of SEN School Contracts remain strong and have increased to full capacity for us, we also managed to negotiate a minor cost increase due to higher fuel and operating costs.

We have been assured the 50% cut from Halton BC will occur next year (2023/24), we may have to reduce our services in-line with that cut.

Our relationship with Halton Borough Council continues to be strong with "arm's length" advice and support being offered. We continue to operate some Halton BC special educational need transport contracts as part of our local value service delivery and we continue to look to the needs of the greater Liverpool City Region, especially in neighbouring Authorities.

Our trading subsidiary Extra Mile Transport Company Limited has had increased activity this year and turnover continues to increase as does its donation to HCT, there was also some further investment in the Garage to ensure its growth.

The regular business we have built up over recent years remains good and investment in equipment appears to be paying off. We are continuing to refocus the Extra Mile and need to make investment in its future with new staff, tools and equipment in an attempt to stay ahead of market changes.

The Management and Trustees remain mindful of the need to deliver good Community Transport services to the borough's residents and will remain focused on these core values. The sustainability of Halton Community Transport and our ongoing responsibility to our customers, volunteers and staff are key to our decision making.

The results for the year and the group and the charity's financial position at the end of the year are shown in the attached consolidated financial statements.

Investments powers and policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish.

The trustees, having regard to the liquidity requirements of operating the charity and to the reserves policy have operated a policy of keeping available funds in an interest bearing account and seek to achieve a rate

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023

of interest which matches or exceeds inflation as measured by the retail prices index.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management and administration and charitable expenditure. Unrestricted funds are at an adequate level at the year end.

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves at the level stated above, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which the charity faces and confirm that systems have been established to mitigate the significant risks.

The trustees review performance, both financial and operational, at their monthly meetings.

Plans for future periods

HCT have continued development and our moves towards the 'Liverpool City Region' to expand our Regional Dial A Ride Operation Merseylink, as we now have three routes, two in the neighbouring St. Helens area and one in the neighbouring South Liverpool area.

HCT recognises that the next financial year may be vital for the whole of the CT Sector and UK economy in general as increased living costs and economic losses are driving more and more people into transport poverty and loneliness.

We also recognise that Year 2023/24 will include a renewal of the Halton BC SEN School Contracts and our need to try and balance our income from these with that of the LCR.

Volunteers

The charity is grateful for the efforts of its volunteers who act as drivers, administration staff, passenger assistants and Board Members. Even though we have lost several volunteers to ill health and age related infirmity we still managed to give some 15,781 volunteer hours to the Halton Community with a value of £299,839 (Halton average earnings figures of £19 per hour ONS 2023). This is the true measure of the organisations Social Value and real value to the Halton economy demonstrating the continued importance of our services.

Exemptions from disclosure

The charity is not exempt from disclosure of names of trustees the charity's principal address, the name of auditor and senior statutory auditors.

Funds held as custodian trustee on behalf of others

The charity does not hold any fund as custodian for others.

The Trustees

The trustees who served the charity during the year were as stated on page 1.

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023

Auditors

A resolution to re-appoint Mitchell Charlesworth (Audit) Limited as auditors for the ensuing year will be proposed at the annual general meeting in accordance with section 487(2) of the Companies Act 2006.

Registered office:

33 Ditton Road
Widnes
Cheshire
WA8 0PP

Signed by order of the
Trustees

A handwritten signature in black ink, appearing to read 'M S Arnold', is written over the printed name.

M S Arnold
Company secretary
Approved by the trustees on 1st December

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31ST
MARCH 2023**

Trustees' responsibilities in relation to the consolidated financial statements

The trustees (who are also the directors of Halton Community Transport for the purposes of company law) are responsible for preparing the trustees' Annual Report and the consolidated financial statements in accordance with applicable law and United Kingdom Accounting Standards.

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

In preparing these consolidated 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 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the consolidated financial statements on the going concern basis unless it is inappropriate to presume that the group and the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the group and the charitable company and enable them to ensure that the consolidated financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the group and 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 auditor is 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 auditor is aware of that information.

Mitchell Charlesworth (Audit) Limited

Chartered Accountants

Glebe Business Park Lunts Heath Road Widnes Cheshire

HALTON COMMUNITY TRANSPORT LIMITED A COMPANY LIMITED BY GUARANTEE

Independent Auditor's Report to the Members of Halton Community Transport Limited Year ended 31 March 2023

Opinion

We have audited the consolidated financial statements of Halton Community Transport Limited (the 'charity') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the consolidated statement of financial activities, the consolidated balance sheets and notes to the accounts, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice) and the Charities SORP 2019.

In our opinion the consolidated financial statements:

- give a true and fair view of the state of the group's and charity's affairs as at 31 March 2023, and of the group's 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;
- have been prepared in accordance with the requirements of the Companies Act 2006, and
- have been prepared in accordance with the Charities SORP 2019.

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 Auditor's responsibilities for the audit of the consolidated financial statements section of our report. We are independent of the group and charity in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 consolidated financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the consolidated 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 group's or charity's ability to continue as a going concern for a period of at least twelve months from when the consolidated 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 other information comprises the information included in the trustees' annual report other than the consolidated financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the consolidated 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.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the course of 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 consolidated financial statements or a material misstatement of the other information. 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.

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 trustees' report for the financial year for which the consolidated financial statements are prepared is consistent with the consolidated financial statements; and
- the trustees' report 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 group and charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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 consolidated 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 prepare the consolidated financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the trustees are responsible for assessing the group's and charity'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 group or the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management about their own identification and assessment of the risks and irregularities;
- any matters we identified having obtained and reviewed the companies documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the consolidated financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charity for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's statement of financial activities, (ii) the charity's accounting policy for revenue recognition, and (iii) the overstatement of salary and other costs. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the consolidated financial statements. The key laws and regulations we considered in this context included: the Companies Act 2006 and Charities SORP 2019.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the academy's ability to operate or to avoid a material penalty. This includes regulations concerning Data Protection and Safeguarding.

Audit response to risks identified

As a result of performing the above, we identified income recognition, override of controls and adherence to laws and regulations as the key audit matters related to the potential risk of fraud.

Our procedures to respond to risks identified included enquiry of management, those charged with governance around actual and potential litigation and claims, reviewing consolidated financial statements disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the consolidated financial statements, performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud and in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

Use of our report

This report is made solely to the charity'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 auditor's 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Robert Davies F. C. A. (Senior Statutory Auditor)
MITCHELL CHARLESWORTH (AUDIT) LIMITED
Accountants
Statutory Auditor

Glebe Business Park
Lunts Heath Road
Widnes
Cheshire
WA8 5SQ

1st December 2023

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Consolidated Statement of Financial Activities (including income and expenditure account)

Year ended 31st March 2023

		Unrestricted Funds	Restricted Funds	Total Funds Year to 31st March 2023	Total Funds Year to 31st March 2022
	Note	£	£	£	£
Incoming resources					
<i>Incoming resources from generated funds</i>					
<i>Activities for generating funds</i>					
Commercial trading operations		130,913	-	130,913	112,974
<i>Investment income</i>	6	<u>132</u>	<u>-</u>	<u>132</u>	<u>21</u>
		131,045	-	131,045	112,995
<i>Incoming resources from charitable activities:</i>					
Donations		-	-	-	5
Operation of transport services	7	<u>616,924</u>	<u>-</u>	<u>616,924</u>	<u>536,029</u>
Total incoming resources		<u>747,969</u>	<u>-</u>	<u>747,969</u>	<u>649,029</u>
Resources expended					
<i>Costs of generating funds:</i>					
Commercial trading operations		46,325	-	46,325	35,869
Investment management costs		<u>9,052</u>	<u>-</u>	<u>9,052</u>	<u>2,409</u>
Sub total cost of generating funds		55,377	-	55,377	38,278
<i>Charitable activities:</i>					
Operation of transport services	8	824,173	-	824,173	723,973
<i>Governance costs</i>	10	<u>9,300</u>	<u>-</u>	<u>9,300</u>	<u>8,420</u>
Total resources expended		<u>888,850</u>	<u>-</u>	<u>888,850</u>	<u>770,671</u>
Net outgoing resources before transfers		(140,881)	=	(140,881)	(121,642)
Gross transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(140,881)	=	(140,881)	(121,642)
Reconciliation of funds					
Total funds brought forward		<u>381,019</u>	<u>-</u>	<u>381,019</u>	<u>502,661</u>
Total funds carried forward		<u>240,138</u>	<u>-</u>	<u>240,138</u>	<u>381,019</u>

The group has no recognised gains or losses other than the results for the year as set out above.

There were no acquisitions in the current or previous year, and all of the activities of the group are classed as continuing.

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Consolidated Balance Sheets as at 31st March 2023

		Group		Charity	
		31st March 2023	31st March 2022	31st March 2023	31st March 2022
Fixed assets					
Tangible assets	16	268,337	256,088	268,288	255,967
Investment	17	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
		268,337	256,088	268,289	255,968
Current assets					
Stocks	18	3,611	4,501	3,611	4,501
Debtors	19	40,782	61,843	55,478	76,359
Cash at bank and in hand		69,796	122,313	58,024	109,278
		<u>114,189</u>	<u>188,657</u>	<u>117,113</u>	<u>190,138</u>
Creditors: Amounts falling due within one year	20	<u>81,291</u>	<u>50,218</u>	<u>73,850</u>	<u>45,528</u>
Net current assets		32,898	138,439	43,263	144,610
Total assets less current liabilities		301,235	394,527	311,552	400,578
Creditors: Amounts falling due after more than one year	21	<u>61,097</u>	<u>13,508</u>	<u>61,097</u>	<u>13,508</u>
Net assets		<u>240,138</u>	<u>381,019</u>	<u>250,455</u>	<u>387,070</u>
The funds of the group and the charity					
Restricted income funds		-	-	-	-
Unrestricted income funds					
General fund		158,483	296,611	168,800	302,662
Designated fixed asset fund		81,655	84,408	81,655	84,408
Total funds	22	<u>240,138</u>	<u>381,019</u>	<u>250,455</u>	<u>387,070</u>

The consolidated financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime.

These consolidated financial statements were approved by the members of the committee and authorised for issue on the 1st December 2023 and are signed on their behalf by:



M Arnold
Company secretary and CEO

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

Notes to the Consolidated financial statements

1. Accounting Policies

Basis of Preparation and Consolidation

The consolidated financial statements have been prepared under the historical cost convention. The consolidated financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for Charities applying FRS102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. Halton Community Transport is a Public Benefit Entity as defined by FRS102. The principal accounting policies adopted in the preparation of the consolidated financial statements are set out below.

These consolidated financial statements consolidate the assets, liabilities, income resources and resources expended of the charity and its wholly owned subsidiary Extra Mile Transport Company Limited (hereafter collectively referred to as the ‘group’) on a line-by-line basis and all intra-group transactions balances, income and expenses are eliminated on consolidation.

A separate statement of financial activities and income and expenditure account are not presented for the charity itself following the exemptions afforded by section 408 of the Companies Act 2006.

Going concern

At the time of approving the consolidated financial statements, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the consolidated financial statements.

Statement of Cash Flows

The trustees have taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a statement of cash flows.

Incoming resources

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the group has unconditional entitlement.

Income from commercial trading activities is recognised on a recoverable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions and is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support provision of specific transport services and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

HALTON COMMUNITY TRANSPORT

A COMPANY LIMITED BY GUARANTEE

Notes to the Consolidated financial statements

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these consolidated financial statements. Further details of the contribution made by volunteers can be found in the trustee's annual report.

Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

- Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable activities include expenditure associated with the provision of transport services.
- Governance costs include those incurred in the governance of the group and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised at cost.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Asset category	Annual rate
Freehold Property	2%
Fixtures, Fittings & Equipment	15%
Motor Vehicles	20%

Investment

Investment is initially measured at transaction price excluding transaction costs, and is subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Halton Community Transport. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

Impairment of fixed assets

At each reporting end date, the Halton Community Transport reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Stock

Stock is included at the lower of cost or net realisable value.

HALTON COMMUNITY TRANSPORT

A COMPANY LIMITED BY GUARANTEE

Notes to the Consolidated financial statements

Provision

Provisions are recognised when the group and the charity have an obligation at the reporting date as a result of a past event which it is probable will result in the transfer of economic benefits and the obligation can be estimated reliably.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

Funds structure

The group has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

All other funds are unrestricted income funds. These are available for use at the trustee's discretion in furtherance of the general objectives of the group.

Included within the unrestricted funds are designated funds which are funds that have been set aside for specific purposes.

Pension costs

The group operates a defined contribution scheme for the benefit of its employees. The costs of contributions are written off against profits in the year they are payable.

Finance and operating leases

Where the group enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the SOFA on a straight line basis and the capital element which reduces the outstanding obligation for future instalments.

Rentals under operating leases are charged on a straight-line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Grants receivable

Grants receivable are included on an accruals basis.

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

Notes to the Consolidated financial statements

2. Judgements and key sources of estimation uncertainty

In the application of the group's and the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The members of the company are the trustees named on page 1. The liability of each member in the event of winding up is limited to £1.

4. Financial activities of the charity

The financial activities shown in the consolidated statement includes those of the charity's wholly owned subsidiary, Extra Mile Transport Company Limited.

A summary of the financial activities undertaken by the charity is set out below:

	2023	2022
	£	£
Gross incoming resources	698,132	619,537
Total expenditure on charitable activities	(822,278)	(721,747)
Investment costs	(5,519)	(259)
Governance costs	(6,950)	(6,170)
Net incoming/(outgoing) resources	(136,615)	(108,639)
Total funds brought forward	<u>387,070</u>	<u>495,709</u>
Total funds carried forward	<u>250,455</u>	<u>387,070</u>
Represented by:		
Restricted income funds	-	-
Unrestricted income funds	<u>250,455</u>	<u>387,070</u>
	<u>250,455</u>	<u>387,070</u>

HALTON COMMUNITY TRANSPORT **A COMPANY LIMITED BY GUARANTEE**

Notes to the Consolidated financial statements

5. Incoming resources from activities for generating funds

The wholly owned trading subsidiary Extra Mile Transport Company Limited, which is incorporated in the United Kingdom, pays all but a proportion of its profits to the charity by way of donation. The subsidiary is used for non-primary trading purposes.

The trading results of the subsidiary are summarised below.

	2023	2022
	£	£
Turnover	130,913	112,974
Cost of sales and administration costs	<u>(54,103)</u>	<u>(42,495)</u>
Net profit	76,810	70,479
Amount gift aided to charity	<u>(81,080)</u>	<u>(83,494)</u>
Taxation	-	-
Interest received	<u>4</u>	<u>12</u>
Absorbed by subsidiary	<u>(4,266)</u>	<u>(13,003)</u>

The assets and liabilities of the subsidiary were:

Fixed assets	49	121
Current assets	11,772	13,215
Current liabilities	<u>(22,137)</u>	<u>(19,386)</u>
Total net assets	<u>(10,316)</u>	<u>(6,050)</u>

Aggregate share capital and reserves	<u>(10,316)</u>	<u>(6,050)</u>
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The above results include the trade with Halton Community Transport.

Cost of sales includes expenditure incurred by Halton Community Transport on behalf of Extra Mile Transport Company Limited of £nil (2022: £nil).

A balance of £14,696 (2022: £14,696) was due from Extra Mile Transport Company Limited at the year end to Halton Community Transport.

6. Investment income

All of the group's investment income arises from an interest bearing deposit account.

7. Incoming resources from charitable activities

The income was primarily from the operation of the transport services.

	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Grants	60,630	-	60,630	-
Fares	64,996	-	64,996	115,883
Council contracts	204,263	-	204,263	137,024
Mersey link	284,535	-	284,535	233,621
CJRS income	-	-	-	47,251
Profit on disposal of fixed assets	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>2,250</u>
	<u>616,924</u>	<u>-</u>	<u>616,924</u>	<u>536,029</u>

HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE

Notes to the Consolidated financial statements

8. Costs of charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Direct charitable activity	765,474	-	765,474	648,711
Support costs	58,699	-	58,699	75,262
	<u>824,173</u>	<u>-</u>	<u>824,173</u>	<u>723,973</u>

9. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	Total Funds 2023	Total Funds 2022
	£	£	£	£
Direct charitable activity	765,474	58,699	824,173	723,973

10. Governance costs

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Audit and accountancy	9,300	-	9,300	8,420

11. Trustees' emoluments

None of the trustees (or any persons connected with them) received any remuneration or benefits from the group and the charity during the year (2022: £nil).

12. Analysis of staff costs

	2023	2022
	£	£
Salaries and wages	396,354	359,503
Social security costs	27,454	23,333
Pension costs	9,024	9,173
	<u>432,832</u>	<u>392,009</u>

No employee received remuneration of more than £60,000.

The group contributes to a personal pension plan on behalf of its employees. No contributions were payable to the fund at 31st March 2023 (2022: £Nil).

HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE

Notes to the Consolidated financial statements

13. Staff numbers

The average number of full-time equivalent employees (including casual and part time staff) during the year was as follows:

	2023 Number	2022 Number
Charitable activities	18	12
Management and administration	<u>2</u>	<u>4</u>
	<u>20</u>	<u>16</u>

14. Movement in total funds for the year

	2023 £	2022 £
This is stated after charging:		
Depreciation of owned fixed assets	65,126	61,574
Depreciation of fixed assets held under hire purchase agreements	25,333	12,600
Auditor's remuneration:		
External audit	9,300	8,420
Other audit services	1,650	1,500
Other services	1,114	2,919

15. Taxation

The charity is a registered charity and no provision is considered necessary for taxation. The trading subsidiary had no corporation tax liability (2022 - £Nil).

16. Tangible fixed assets – group

	Freehold Property £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
Cost				
At 1st April 2022	158,437	124,964	843,099	1,126,500
Additions	-	-	102,708	102,708
Disposals	-	-	(7,750)	(7,750)
At 31st March 2023	<u>158,437</u>	<u>124,964</u>	<u>938,057</u>	<u>1,221,458</u>
Depreciation				
At 1st April 2022	61,538	107,032	701,842	870,412
Charge for the year	3,167	4,364	82,928	90,459
Released on disposals	-	-	(7,750)	(7,750)
At 31st March 2023	<u>64,705</u>	<u>111,396</u>	<u>777,020</u>	<u>953,121</u>
Net book value				
At 31st March 2023	<u>93,732</u>	<u>13,568</u>	<u>161,037</u>	<u>268,337</u>
At 31st March 2022	<u>96,899</u>	<u>17,932</u>	<u>141,257</u>	<u>256,088</u>

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Consolidated financial statements

16 Tangible fixed assets – Charity (continued)

	Freehold Property £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
Cost				
At 1st April 2022	158,437	109,958	843,099	1,111,494
Additions	-	-	102,708	102,708
Disposals	-	-	(7,750)	(7,750)
At 31st March 2023	<u>158,437</u>	<u>109,958</u>	<u>938,057</u>	<u>1,206,452</u>
Depreciation				
At 1st April 2022	61,538	92,147	701,842	855,527
Charge for the year	3,167	4,292	82,928	90,387
Released on disposals	-	-	(7,750)	(7,750)
At 31st March 2023	<u>64,705</u>	<u>96,439</u>	<u>777,020</u>	<u>938,164</u>
Net book value				
At 31st March 2023	<u>93,732</u>	<u>13,519</u>	<u>161,037</u>	<u>268,288</u>
At 31st March 2022	<u>96,899</u>	<u>17,811</u>	<u>141,257</u>	<u>255,967</u>

The net book value of assets held on hire purchase at the year end was £32,433 (2022: £6,533) and the depreciation charge for the year was £25,333 (2022: £12,600).

17 Investment – Charity

	2023 £	2022 £
Cost		
At 31st March 2022, 1 April 2022 and 31st March 2023	<u>1</u>	<u>1</u>
Carrying amount		
At 31st March 2022, 1 April 2022 and 31st March 2023	<u>1</u>	<u>1</u>

Details of the Halton Community Transport's subsidiary at 31 March 2023 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% of directly held
Extra Mile Transport Company Limited	33 Ditton Road Widnes, Cheshire WA8 0PP	Vehicle repairs and maintenance and provision of fuel	Ordinary Share	100%

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Consolidated financial statements

18. Stocks

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Stocks	<u>3,611</u>	<u>4,501</u>	<u>3,611</u>	<u>4,501</u>

19. Debtors

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	30,477	18,976	30,477	18,796
Amounts due from subsidiary undertaking	-	-	14,696	14,696
Other debtors	<u>10,305</u>	<u>42,867</u>	<u>10,305</u>	<u>42,867</u>
	<u>40,782</u>	<u>61,843</u>	<u>55,478</u>	<u>76,359</u>

20. Creditors: amounts falling due within one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	9,300	6,170	6,950	6,170
Other taxes and social security costs	12,113	9,389	8,113	6,849
Hire purchase agreements	17,744	3,744	17,744	3,744
Other creditors and accruals	<u>42,134</u>	<u>30,915</u>	<u>41,043</u>	<u>28,765</u>
	<u>81,291</u>	<u>50,218</u>	<u>73,850</u>	<u>45,528</u>

Hire purchase agreements disclosed under creditors falling due within one year are secured against the assets to which they relate.

21. Creditors: amounts falling due after more than one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Hire purchase agreements	<u>61,097</u>	<u>13,508</u>	<u>61,097</u>	<u>13,508</u>

There are no amounts falling due in more than five years in respect of hire purchase agreements.

Hire purchase agreements disclosed under creditors falling due after more than one year are secured against the assets to which they relate.

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Consolidated financial statements

22. Analysis of charitable funds

Analysis of unrestricted fund movements

Group	Fund at 31st March 2022	Incoming resources	Resources expended	Transfers	Fund at 31st March 2023
	£	£	£	£	£
General fund	296,611	747,969	(886,097)	=	158,483
Designated fixed asset fund	<u>84,408</u>	<u>-</u>	<u>(2,753)</u>	<u>-</u>	<u>81,655</u>
Total	<u>381,019</u>	<u>747,969</u>	<u>(888,850)</u>	<u>-</u>	<u>240,138</u>

Group	Fund at 31st March 2021	Incoming resources	Resources expended	Transfers	Fund at 31st March 2022
	£	£	£	£	£
General fund	415,500	649,029	(767,918)	=	296,611
Designated fixed asset fund	<u>87,161</u>	<u>-</u>	<u>(2,753)</u>	<u>-</u>	<u>84,408</u>
Total	<u>502,661</u>	<u>649,029</u>	<u>(770,671)</u>	<u>-</u>	<u>381,019</u>

Fixed asset fund (Restricted)

This fund represents the outstanding grant contributions towards fixed assets which have not yet been spent by the group.

Designated fixed asset fund (Unrestricted)

This fund represents the net book value of the proportion of the vehicles and equipment that was met by grant funding. This fund is reduced annually by the related depreciation.

Transfers

Transfers between funds primarily represent fixed assets purchased from restricted funds where the acquisition of the fixed assets has discharged the restriction and the assets are transferred to unrestricted funds. Previously the fixed assets were held in restricted funds until fully depreciated.

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Consolidated financial statements

23. Analysis of group net assets between funds

As at 31th March 2023

	General Fund	Designated Fixed Asset Fund	Restricted Income Funds	Total
	£	£	£	£
Tangible fixed assets	186,682	81,655	-	268,337
Cash at bank and in hand	69,796	-	-	69,796
Other net current liabilities	(36,898)	-	-	(36,898)
Creditors of more than one year	<u>(61,097)</u>	<u>-</u>	<u>-</u>	<u>(61,097)</u>
	<u>158,483</u>	<u>81,655</u>	<u>-</u>	<u>240,138</u>

As at 31th March 2022

	General Fund	Designated Fixed Asset Fund	Restricted Income Funds	Total
	£	£	£	£
Tangible fixed assets	171,680	84,408	-	256,088
Cash at bank and in hand	122,313	-	-	122,313
Other net current assets	16,126	-	-	16,126
Creditors of more than one year	<u>(13,508)</u>	<u>-</u>	<u>-</u>	<u>(13,508)</u>
	<u>296,611</u>	<u>84,408</u>	<u>-</u>	<u>381,019</u>

Accounts

HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT AND
CONSOLIDATED FINANCIAL STATEMENTS

for the year ended
31st March 2022

Company Registration Number 02884986
Charity Number 1080333

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

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**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2022

Members of the Board and professional advisors

Chairman D Inch

Treasurer C Inch

The board of trustees

Elected Trustees C Inch
D Inch
M A Hodgkinson
D L Masheder
J F Sheehan

Co-opted Trustees (non voting) H Haddock - Council Officer
-Halton Borough Council J Briggs – Council Officer
Representatives Cllr M Fry - Councillor

Company secretary M S Arnold

Registered office 33 Ditton Road
Widnes
Cheshire
WA8 0PP

Auditors Mitchell Charlesworth (Audit) Limited
Chartered Accountants & Registered Auditors
Glebe Business Park
Lunts Heath Road
Widnes
Cheshire
WA8 5SQ

Bankers H.S.B.C Bank plc
48 High Street
Runcorn
Cheshire
WA7 1AN

Solicitors Butcher and Barlow LLP
High Street
Runcorn
Cheshire
WA7 1AW

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2022

The Trustees are pleased to present their report together with the financial statements of the group for the year ending 31st March 2022.

Reference and administrative details

Charity number: 1080333
Company Number: 02884986

The Members of the board and professional advisors information set out on page 1 forms part of this report. The financial statements comply with the current statutory requirements, the Memorandum and Articles of Association and the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the financial reporting standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019). The directors of the charitable group (the group) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Governing Document

Halton Community Transport is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

Organisation

A board of trustees who meet monthly administers the group. The manager, M S Arnold, is appointed to manage and develop the operations of the group.

Details of trustees who served during the period and since the period end are set out on page 1.

Members of the Management Committee elect from amongst their own number of honorary officers to include a Chairperson and Treasurer and may at any time remove or replace such officers. Officers shall serve for one year, after which they shall be eligible for re-appointment provided that no person serves more than five consecutive years in the same officer post.

Related Parties

The charity has a 100% owned subsidiary Extra Mile Transport Company Limited, which is incorporated in England. The principal activity of the company is the servicing of vehicles, training and the provision of fuel. This company was set up so that the charity could service its own vehicles and to provide revenue to assist with the running costs of the charity.

The charity has a close relationship with Halton Borough Council who provide core funding to support the aims of the charity in providing safe affordable transport for elderly, disabled and vulnerable residents and community groups within Halton.

Risk Management

The trustees have a risk management strategy which comprises:

- A review of the risks the charity may face
- The establishment of systems and procedures to mitigate those risks identified

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2022

Objectives and activities

The objectives of the charity are to provide relief to the inhabitants of the Borough of Halton and its environs who have need because of age, learning or physical disability, or poverty, in particular but not so as to limit the generality of the foregoing: -

- to provide and maintain non-profit community transport services and
- to assist the charitable work of organisations and bodies engaged in the promoting and relief of such persons through the provision of appropriate services.

Achievements and performance Passenger trips	2021/22	2020/21	2019/20	2018/19	2017/18	2016/17
Safe Evening Transport	0	0	4,204	4,632	4,766	4,866
Dial a Ride (inc Merseylink)	23,062	5,833	70,094	57,864	57,634	35,970
Community Buses (inc Schools)	36,856	14,640	61,344	59,304	57,856	71,256
Total Passenger Trips	59,918	20,473	135,642	121,800	120,256	112,092
Vehicles	25	26	24	26	25	24
Staff Employed	17	15	15	16	17	17
Volunteers	40	43	48	48	47	49

This was a difficult post COVID Year with a slow return to normality, but HCT managed to Phoenix successfully and continue to thrive and serve the community of Halton and the greater Liverpool City Region.

One ex-Halton BC Fleet vehicle was introduced to the Halton CT fleet during the year, and 2 were disposed of bringing fleet levels to 25 with a plan to reduce to around 20 by end of 2022/23.

Halton Borough Council continues to support HCT via its 'Dial A Ride' support funding which remained at £60,630 pa for its final year as we have been informed of a 50% reduction in the next financial year. School contract work and the numbers of SEN School Contracts remain strong and have increased to full capacity for us, however more children continue to travel to school in small private hire vehicles.

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2022

The Service Level Agreement backed DAR support payments which replaced our traditional Core funding many years ago continues to be incredibly important as it is the fabric which holds the Charity together. This is the foundation that underpins HCT and our only stable and secure income, now destined to be reduced by 50% as the harder times start to bite.

HCT took full advantage of the Government Employment Protection Scheme (Furlough Funding) and then the Flexible-Furlough Scheme which has also added greatly to our financial stability throughout the pandemic. This also meant we lost no staff or volunteers and all our staff received 100% pay at all times.

Our relationship with Halton Borough Council continues to be strong with “arm’s length” advice and support being offered. We continue to operate some Halton BC special educational need transport contracts as part of our local value service delivery and we continue to look to the needs of the greater Liverpool City Region, especially in neighbouring Authorities.

Our trading subsidiary The Extra Mile Transport Company Limited did have increased activity this year and subsequently turnover increased as did its donation to HCT, there was also some further investment in the Garage to ensure its growth.

The regular business we have built up over recent years remains good and investment in equipment appears to be paying off. We are continuing to refocus the Extra Mile and need to make investment in its future with new staff, tools and equipment in an attempt to stay ahead of market changes.

The Management and Trustees remain mindful of the need to deliver good Community Transport services to the borough’s residents and will remain focused on these core values. The sustainability of Halton Community Transport and our ongoing responsibility to our customers, volunteers and staff are key to our decision making.

Investments powers and policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish.

The trustees, having regard to the liquidity requirements of operating the charity and to the reserves policy have operated a policy of keeping available funds in an interest bearing account and seek to achieve a rate of interest which matches or exceeds inflation as measured by the retail prices index.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management and administration and charitable expenditure. Unrestricted funds are at an adequate level at the year end.

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2022

Reserves policy (continued)

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves at the level stated above, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which the charity faces and confirm that systems have been established to mitigate the significant risks.

The trustees review performance both financial and operational, at their monthly meetings.

Plans for future periods

HCT can only hope that the DfT remain supportive of CT operation and that any future proposed changes to CT Operation are sympathetic. We hope to continue to operate special needs school contracts and Dial A Ride as part of our continued development and move towards the 'Liverpool City Region' to expand our Regional Dial A Ride Operation Merseylink.

HCT recognises that the next financial year may be vital for the whole of the CT Sector and UK economy in general as increased living costs and economic losses are driving more and more people into transport poverty and loneliness.

We hope to continue to build on the Liverpool City Region strategic partnership work we have been doing in Dial A Ride and specialist transport services.

Results

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

Volunteers

The charity is grateful for the efforts of its volunteers who act as drivers, administration staff, passenger assistants and Board Members. Even during the worst Pandemic in recorded history some 19,712 volunteer hours were provided during the year with a value of £295,680 (Halton average earnings figures of £15 per hour ONS 2022) to the organisation and the Halton economy demonstrating the continued importance of our services.

The Trustees

The Trustees who served the company during the year were as stated on page 1.

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2022

Auditors

A resolution to re-appoint Mitchell Charlesworth (Audit) Limited as auditors for the ensuing year will be proposed at the annual general meeting in accordance with section 487(2) of the Companies Act 2006.

Registered office:

33 Ditton Road
Widnes
Cheshire
WA8 0PP

Signed by order of the
Trustees

A handwritten signature in black ink, appearing to read 'M S Arnold', written over a light blue circular stamp.

M S Arnold
Company secretary

Approved by the trustees on 23 December 2022

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31ST
MARCH 2022**

Trustees' responsibilities in relation to the financial statements

The trustees (who are also the directors of Halton Community Transport for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

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 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 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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 auditor is 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 auditor is aware of that information.

Mitchell Charlesworth (Audit) Limited

Chartered Accountants
Glebe Business Park Lunts Heath Road Widnes Cheshire

HALTON COMMUNITY TRANSPORT LIMITED A COMPANY LIMITED BY GUARANTEE

Independent Auditor's Report to the Members of Halton Community Transport Limited Year ended 31 March 2022

Opinion

We have audited the financial statements of Halton Community Transport Limited (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2022, and of the group's 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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 trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 group's and parent 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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and under section 144 of the charities Act 2011 and report in accordance with this Act and relevant regulations made or having effect thereunder.

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the companies own assessment of the risks that irregularities may occur either as a result of fraud or error. Results of our enquiries of management about their own identification and assessment of the risks and irregularities. Any matters we identified having obtained and reviewed the companies documentation of their policies and procedures relating to: identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance. Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud and the internal procedures and controls established to mitigate risks of fraud or non-compliance with laws and regulations. The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. We considered the opportunities and incentives that may exist within the company for fraud might occur in the financial statements and any potential indicators of fraud.

We also obtained an understanding of the legal and regulatory framework that the company operates in. The key laws and regulations we considered in this context included: Companies Act 2006, Charity SORP 2019, Employment Law, Public Service Vehicle Operator Licenses and Health and Safety at Work Act.

Audit response to risks identified

Our procedures to respond to the risks identified included enquiry of management, those charged with governance around actual and potential litigation and claims, reviewing minutes of meetings of those charged with governance. Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations. Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud. Testing journal entries and other adjustments for appropriateness and evaluating the business rationale of significant transactions outside the normal course of business.

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 auditor's report.

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 and in accordance. 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 auditor's 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



Robert Davies F. C. A. (Senior Statutory Auditor)
MITCHELL CHARLESWORTH (AUDIT) LIMITED
Chartered Accountants
Statutory Auditor

Glebe Business Park
Lunts Heath Road
Widnes
Cheshire
WA8 5SQ

23 December 2022

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Consolidated Statement of Financial Activities (including income and expenditure account)

Year ended 31st March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31 st March 2022 £	Total Funds Year to 31 st March 2021 £
Incoming resources					
<i>Incoming resources from generated funds</i>					
<i>Activities for generating funds</i>					
Commercial trading operations		112,974	-	112,974	67,635
Investment income	5	<u>21</u>	<u>-</u>	<u>21</u>	<u>5</u>
		112,995	-	112,995	67,640
<i>Incoming resources from charitable activities:</i>					
Donations		5	-	5	-
Operation of transport services	6	<u>536,029</u>	<u>-</u>	<u>536,029</u>	<u>628,496</u>
Total incoming resources		<u>649,029</u>	<u>-</u>	<u>649,029</u>	<u>696,136</u>
Resources expended					
<i>Costs of generating funds:</i>					
Commercial trading operations		35,869	-	35,869	19,193
Investment management costs		<u>2,409</u>	<u>-</u>	<u>2,409</u>	<u>1,914</u>
Sub total cost of generating funds		38,278	-	38,278	21,107
<i>Charitable activities:</i>					
Operation of transport services	7	723,973	-	723,973	599,416
<i>Governance costs</i>	9	8,420	-	8,420	8,205
Total resources expended		<u>770,671</u>	<u>-</u>	<u>770,671</u>	<u>628,728</u>
Net incoming/(outgoing) resources before transfers					
		(121,642)	-	(121,642)	67,408
Gross transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(121,642)	-	(121,642)	67,108
Reconciliation of funds					
Total funds brought forward		<u>502,661</u>	<u>-</u>	<u>502,661</u>	<u>435,253</u>
Total funds carried forward		<u>381,019</u>	<u>-</u>	<u>381,019</u>	<u>502,661</u>

The group has no recognised gains or losses other than the results for the year as set out above.

There were no acquisitions in the current or previous year, and all of the activities of the charity are classed as continuing.

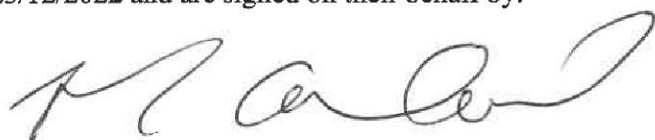
**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Consolidated Balance Sheet as at 31st March 2022

		Group 31st March 2022	Group 31st March 2021	Charity 31st March 2022	Charity 31st March 2021
Fixed assets					
Tangible assets	15	256,088	281,668	255,967	281,475
Investments		<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
		256,088	281,668	255,968	281,476
Current assets					
Stocks	16	4,501	3,611	4,501	3,611
Debtors	17	61,843	51,428	76,359	66,124
Cash at bank and in hand		122,313	201,252	109,278	172,069
		<u>188,657</u>	<u>256,291</u>	<u>190,138</u>	<u>241,804</u>
Creditors: Amounts falling due within one year	18	<u>50,218</u>	<u>35,298</u>	<u>45,528</u>	<u>27,571</u>
Net current assets		138,439	220,993	144,610	214,233
Total assets less current liabilities		394,527	502,661	400,578	495,709
Creditors: Amounts falling due after more than one year	19	<u>13,508</u>	<u>-</u>	<u>13,508</u>	<u>-</u>
Net assets		381,019	502,661	387,070	495,709
The funds of the charity					
Restricted income funds	20	-	-	-	-
Unrestricted income funds					
General fund		296,611	415,500	302,662	408,548
Designated fixed asset fund		<u>84,408</u>	<u>87,161</u>	<u>84,408</u>	<u>87,161</u>
Total charity funds		381,019	502,661	387,070	495,709

The accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime.

These financial statements were approved by the members of the committee and authorised for issue on the 23/12/2022 and are signed on their behalf by:



M Arnold
Company secretary and CEO

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for Charities applying FRS102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. Halton Community Transport is a Public Benefit Entity as defined by FRS102. The principal accounting policies adopted in the preparation of the financial statements are set out below.

These financial statements consolidate the results of the charity and its wholly owned subsidiary Extra Mile Transport Company Limited on a line by line basis. A separate statement of financial activities and income and expenditure account are not presented for the charity itself following the exemptions afforded by section 408 of the Companies Act 2006 and paragraph 397 of the SORP 2005.

Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

Cash Flow Statement

The Trustees have taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a statement of Cash Flow.

Incoming resources

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from commercial trading activities is recognised on a recoverable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions and is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support provision of specific transport services and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the trustee's annual report.

Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

- Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable activities include expenditure associated with the provision of transport services.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised at cost.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Asset Category	Annual rate
Freehold Property	2%
Fixtures, Fittings & Equipment	15%
Motor Vehicles	20%

Stock

Stock is included at the lower of cost or net realisable value.

Funds structure

The Charity has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

All other funds are unrestricted income funds. These are available for use at the trustee's discretion in furtherance of the general objectives of the charity.

Included within the unrestricted funds are designated funds which are funds that have been set aside for specific purposes.

Pension costs

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are written off against profits in the year they are payable.

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Finance and operating leases

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the SOFA on a straight line basis and the capital element which reduces the outstanding obligation for future instalments.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Grants receivable

Grants receivable are included on an accruals basis.

2. Legal status of the charity

The Charity is a company limited by guarantee and has no share capital. The members of the company are the Trustees named on page 1. The liability of each member in the event of winding up is limited to £1.

3. Financial activities of the charity

The financial activities shown in the consolidated statement includes those of the charity's wholly owned subsidiary, Extra Mile Transport Company Limited.

A summary of the financial activities undertaken by the charity is set out below:

	2022	2021
	£	£
Gross incoming resources	619,537	671,285
Total expenditure on charitable activities	(721,747)	(597,237)
Investment costs	(259)	(363)
Governance costs	<u>(6,170)</u>	<u>(6,205)</u>
Net incoming/(outgoing) resources	(108,639)	67,480
Total funds brought forward	<u>495,709</u>	428,229
Total funds carried forward	<u>387,070</u>	<u>495,709</u>
Represented by:		
Restricted income funds	-	-
Unrestricted income funds	<u>387,070</u>	<u>495,709</u>
	<u>387,070</u>	<u>495,709</u>

HALTON COMMUNITY TRANSPORT **A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements

4. Incoming resources from activities for generating funds

The wholly owned trading subsidiary Extra Mile Transport Company Limited, which is incorporated in the United Kingdom, pays all but a small proportion of its profits to the charity by donation. The subsidiary is used for non-primary trading purposes.

The trading results of the subsidiary are summarised below.

	2022	2021
	£	£
Turnover	112,974	67,635
Cost of sales and administration costs	<u>(42,495)</u>	<u>(24,923)</u>
Net profit	70,479	42,712
Amount gift aided to charity	<u>(83,494)</u>	<u>(42,784)</u>
Taxation	-	-
Interest received	<u>12</u>	-
Retained in subsidiary	<u>(13,003)</u>	<u>(72)</u>
 The assets and liabilities of the subsidiary were:		
Fixed assets	121	193
Current assets	13,215	29,183
Current liabilities	<u>(19,386)</u>	<u>(22,423)</u>
Total net assets	<u>(6,050)</u>	<u>6,953</u>
 Aggregate share capital and reserves	 <u>(6,050)</u>	 <u>6,953</u>

The above results include the trade with Halton Community Transport.

Cost of sales includes expenditure incurred by Halton Community Transport on behalf of Extra Mile Transport Company Limited of £nil (2021: £nil).

A balance of £14,696 (2021: £14,696) was due from Extra Mile Transport Company Limited at the year end to Halton Community Transport.

5. Investment Income

All of the group's investment income arises from an interest bearing deposit account.

HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

6. Incoming resources from charitable activities

The income was primarily from the operation of the transport services.

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Grants	-	-	-	97,082
Fares	115,883	-	115,883	90,318
Council contracts	137,024	-	137,024	85,479
Mersey link	233,621	-	233,621	209,209
CJRS income	47,251	-	47,251	145,433
Profit on disposal of fixed assets	<u>2,250</u>	<u>-</u>	<u>2,250</u>	<u>975</u>
	<u>536,029</u>	<u>-</u>	<u>536,029</u>	<u>628,496</u>

7. Costs of charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Direct charitable activity	648,711	-	648,711	524,012
Support costs	<u>75,262</u>	<u>-</u>	<u>75,262</u>	<u>75,404</u>
	<u>723,973</u>	<u>-</u>	<u>723,973</u>	<u>599,416</u>

8. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total Funds 2022 £	Total Funds 2021 £
Direct charitable activity	<u>648,711</u>	<u>75,262</u>	<u>723,973</u>	<u>599,416</u>

9. Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Audit and accountancy	<u>8,420</u>	<u>-</u>	<u>8,420</u>	<u>8,205</u>

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements

10. Directors' emoluments

The following payments were made by the subsidiary company in respect of qualifying services:

	2022	2021
	£	£
Aggregate emoluments	<u>-</u>	<u>-</u>

11. Analysis of staff costs

	2022	2021
	£	£
Salaries and wages	359,503	326,428
Social security costs	23,333	22,697
Pension costs	9,173	8,895
	<u>392,009</u>	<u>358,020</u>

No employee received remuneration of more than £60,000.

The charity contributes to a personal pension plan on behalf of its employees. No contributions were payable to the fund at 31st March 2022 (2021: £Nil).

12. Staff numbers

The average number of full-time equivalent employees (including casual and part time staff) during the year was as follows:

	2022	2021
	Number	Number
Charitable activities	12	13
Management and administration	4	3
	<u>16</u>	<u>16</u>

13. Movement in total funds for the year

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	61,574	64,568
Depreciation of fixed assets held under hire purchase agreements	12,600	4,900
Auditor's remuneration:		
External audit	8,420	8,205
Other audit services	1,500	1,500
Other services	2,919	3,205

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements

14. Taxation

The company is a registered charity and no provision is considered necessary for taxation. The trading subsidiary had no corporation tax liability (2021 - £Nil).

15. Tangible fixed assets – group

	Freehold Property £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
Cost				
At 1st April 2021	158,437	116,382	834,132	1,108,951
Additions	-	8,582	40,012	48,594
Disposals	-	-	(31,045)	(31,045)
At 31st March 2022	<u>158,437</u>	<u>124,964</u>	<u>843,099</u>	<u>1,126,500</u>
Depreciation				
At 1st April 2021	58,371	102,411	666,501	827,283
Charge for the year	3,167	4,621	66,386	74,174
Released on disposals	-	-	(31,045)	(31,045)
At 31st March 2022	<u>61,538</u>	<u>107,032</u>	<u>701,482</u>	<u>870,412</u>
Net book value				
At 31st March 2022	<u>96,899</u>	<u>17,932</u>	<u>141,257</u>	<u>256,088</u>
At 31st March 2021	<u>100,066</u>	<u>13,971</u>	<u>167,631</u>	<u>281,668</u>

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements

15 cont.....

Tangible fixed assets – Charity

	Freehold Property £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
Cost				
At 1st April 2021	158,437	101,376	834,132	1,093,945
Additions	-	8,582	40,012	48,594
Disposals	-	-	(31,045)	(31,045)
At 31st March 2022	<u>158,437</u>	<u>109,958</u>	<u>843,099</u>	<u>1,111,494</u>
Depreciation				
At 1st April 2021	58,371	87,598	666,501	812,470
Charge for the year	3,167	4,549	66,386	74,102
Released on disposals	-	-	(31,045)	(31,045)
At 31st March 2022	<u>61,538</u>	<u>92,147</u>	<u>701,842</u>	<u>855,527</u>
Net book value				
At 31st March 2022	<u>96,899</u>	<u>17,811</u>	<u>141,257</u>	<u>255,967</u>
At 31st March 2021	<u>100,066</u>	<u>13,971</u>	<u>167,631</u>	<u>281,475</u>

The net book value of assets held on hire purchase at the year end was £32,433 (2021: £6,533) and the depreciation charge for the year was £12,600 (2021: £4,900).

16. Stocks

	Group 2022 £	2021 £	Charity 2022 £	2021 £
Stocks	<u>4,501</u>	<u>3,611</u>	<u>4,501</u>	<u>3,611</u>

17. Debtors

	Group 2022 £	2021 £	Charity 2022 £	2021 £
Trade debtors	18,976	10,965	18,796	10,965
Amounts due from subsidiary undertaking	-	-	14,696	14,696
Other debtors	<u>42,867</u>	<u>40,463</u>	<u>42,867</u>	<u>40,463</u>
	<u>61,843</u>	<u>51,428</u>	<u>76,359</u>	<u>66,124</u>

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements

18. Creditors: amounts falling due within one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	6,170	10,244	6,170	9,310
Other taxes and social security costs	9,389	11,514	6,849	8,621
Hire purchase agreements	3,744	2,947	3,744	2,947
Other creditors and accruals	<u>30,915</u>	<u>10,593</u>	<u>28,765</u>	<u>6,693</u>
	<u>50,218</u>	<u>35,298</u>	<u>45,528</u>	<u>27,571</u>

The following liabilities disclosed under creditors falling due within one year are secured against the assets to which they relate:

	2022	2021
	£	£
Hire purchase agreements	<u>3,744</u>	<u>2,947</u>

19. Creditors: amounts falling due after more than one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Hire purchase agreements	<u>13,508</u>	<u>-</u>	<u>13,508</u>	<u>-</u>

There are no amounts falling due in more than five years in respect of hire purchase agreements.

The following liabilities disclosed under creditors falling due after more than one year are secured against the assets to which they relate:

	2022	2021
	£	£
Hire purchase agreements	<u>13,508</u>	<u>-</u>

20. Analysis of charitable funds

Analysis of unrestricted fund movements

Group	Fund at 31 st March 2021	Incoming resources	Resources expended	Transfers	Fund at 31 st March 2022
	£	£	£	£	£
General fund	415,500	649,029	(767,918)		296,611
Designated fixed asset Fund	<u>87,161</u>	<u>-</u>	<u>(2,753)</u>	<u>-</u>	<u>84,408</u>
Total	<u>502,661</u>	<u>649,029</u>	<u>(770,671)</u>	<u>-</u>	<u>381,019</u>

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements

20. cont.

Charity	Fund at 31 st March 2020 £	Incoming Resources £	Resources expended £	Transfers £	Fund at 31 st March 2021 £
General fund	345,339	696,136	(625,975)	-	415,500
Designated fixed asset Fund	89,914	-	(2,753)	-	87,161
Total	<u>435,253</u>	<u>696,136</u>	<u>(628,728)</u>	<u>-</u>	<u>502,661</u>

Fixed asset fund (Restricted)

This fund represents the outstanding grant contributions towards fixed assets which have not yet been spent by the charity.

Designated fixed asset fund (Unrestricted)

This fund represents the net book value of the proportion of the vehicles and equipment that was met by grant funding. This fund is reduced annually by the related depreciation.

Revenue grants

The Revenue grants fund represents grant funding received that must be spent on particular areas of the charity's activities as stipulated by the donor. The grants were expended in accordance with those terms.

Transfers

Transfers between funds primarily represent fixed assets purchased from restricted funds where the acquisition of the fixed assets has discharged the restriction and the assets are transferred to unrestricted funds. Previously the fixed assets were held in restricted funds until fully depreciated.

21. Analysis of group net assets between funds

	General Fund £	Designated Fund £	Restricted Funds £	Total £
Tangible fixed assets	171,680	84,408	-	256,088
Cash at bank and in hand	122,313	-	-	122,313
Other net current assets	16,126	-	-	16,126
Creditors of more than one year	<u>(13,508)</u>	<u>-</u>	<u>-</u>	<u>(13,508)</u>
	<u>296,611</u>	<u>84,408</u>	<u>-</u>	<u>381,019</u>

Accounts

HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT AND
CONSOLIDATED FINANCIAL STATEMENTS

for the year ended
31st March 2021

Company Registration Number 02884986
Charity Number 1080333

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

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**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2021

Members of the Board and professional advisors

Chairman D Inch

Treasurer C Inch

The board of trustees

Elected Trustees C Inch
D Inch
M A Hodgkinson
D L Masheder
J F Sheehan

Co-opted Trustees (non voting)
-Halton Borough Council
Representatives H Haddock - Council Officer
J Briggs – Council Officer
Cllr M Fry - Councillor

Company secretary M S Arnold

Registered office 33 Ditton Road
Widnes
Cheshire
WA8 0PP

Auditors Mitchell Charlesworth LLP
Chartered Accountants & Registered Auditors
Glebe Business Park
Lunts Heath Road
Widnes
Cheshire
WA8 5SQ

Bankers H.S.B.C Bank plc
48 High Street
Runcorn
Cheshire
WA7 1AN

Solicitors Butcher and Barlow LLP
High Street
Runcorn
Cheshire
WA7 1AW

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2021

The Trustees are pleased to present their report together with the financial statements of the group for the year ending 31st March 2021.

Reference and administrative details

Charity number: 1080333
Company Number: 02884986

The Members of the board and professional advisors information set out on page 1 forms part of this report. The financial statements comply with the current statutory requirements, the Memorandum and Articles of Association and the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the financial reporting standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019). The directors of the charitable group (the group) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Governing Document

Halton Community Transport is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

Organisation

A board of trustees who meet monthly administers the group. The manager, M S Arnold, is appointed to manage and develop the operations of the group.

Details of trustees who served during the period and since the period end are set out on page 1.

Members of the Management Committee elect from amongst their own number of honorary officers to include a Chairperson and Treasurer and may at any time remove or replace such officers. Officers shall serve for one year, after which they shall be eligible for re-appointment provided that no person serves more than five consecutive years in the same officer post.

Related Parties

The charity has a 100% owned subsidiary Extra Mile Transport Company Limited, which is incorporated in England. The principal activity of the company is the servicing of vehicles, training and the provision of fuel. This company was set up so that the charity could service its own vehicles and to provide revenue to assist with the running costs of the charity.

The charity has a close relationship with Halton Borough Council who provide core funding to support the aims of the charity in providing safe affordable transport for elderly, disabled and vulnerable residents and community groups within Halton.

Risk Management

The trustees have a risk management strategy which comprises:

- A review of the risks the charity may face
- The establishment of systems and procedures to mitigate those risks identified

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2021

Objectives and activities

The objectives of the charity are to provide relief to the inhabitants of the Borough of Halton and its environs who have need because of age, learning or physical disability, or poverty, in particular but not so as to limit the generality of the foregoing: -

- to provide and maintain non-profit community transport services and
- to assist the charitable work of organisations and bodies engaged in the promoting and relief of such persons through the provision of appropriate services.

Achievements and performance Passenger trips	2020/21	2019/20	2018/19	2017/18	2016/17	2015/16
Safe Evening Transport	0	4,204	4,632	4,766	4,866	5,260
Dial a Ride (inc Merseylink)	5,833	70,094	57,864	57,634	35,970	30,890
Community Buses (inc Schools)	14,640	61,344	59,304	57,856	71,256	78,263
Total Passenger Trips	20,473	135,642	121,800	120,256	112,092	114,413
Vehicles	26	24	26	25	24	20
Staff Employed	15	15	16	17	17	14
Volunteers	43	48	48	47	49	51

COVID-19 hit during this financial year, to say it decimated passenger journeys does not give the scale of its effects justice, decimation originally indicated just a 10% cut or loss. Our journey losses were almost 85% so I think almost seismic losses from the Pandemic better describe the truth.

Three ex-Halton BC Fleet vehicle were introduced to the Halton CT fleet during the year, and one was disposed of bringing fleet levels to 26 with a plan to reduce to around 22 by end of 2021/22.

Halton Borough Council continues to support HCT via its 'Dial A Ride' support funding which remained at £60,630 pa. School contract work was heavily effected by COVID-19 however Halton BC continued to pay at 75% of agreed contract rates during lockdowns. The numbers of SEN School Contracts remain stable if somewhat reduced from previous levels as more children travel to school in small private hire vehicles.

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2021

The Service Level Agreement backed DAR support payments which replaced our traditional Core funding many years ago continues to be incredibly important as it is the fabric which holds the Charity together. This is the foundation that underpins HCT and our only stable and secure income, however we fear this may again come under further attack as the cost of COVID-19 measures start to bite.

HCT did lockdown from late March 2020 until early July 2020 however we did continue to operate limited regional DAR services via our Merseylink Contract and remained available to the 3rd Sector and NHS to support COVID-19 efforts. The Liverpool City Region Combined Authority continued to pay our Merseylink Contract payments at 90% thorough all the reduced activity periods which was also of great assistance to HCT.

HCT took full advantage of the Government Employment Protection Scheme (Furlough Funding) and then the Flexible-Furlough Scheme which has also added greatly to our financial stability throughout the pandemic.

Our relationship with Halton Borough Council continues to be strong with “arm’s length” advice and support being offered. We continue to operate some Halton BC special educational need transport contracts as part of our local value service delivery and we continue to look to the needs of the greater Liverpool City Region, especially in neighbouring Authorities.

Our trading subsidiary The Extra Mile Transport Company Limited did have a reduced activity year due to COVID-19 and subsequently a 27% drop in turnover, however some investment in the Garage is already showing fast turnaround signs.

The regular business we have built up over recent years remains good and investment in equipment appears to be paying off. We are continuing to refocus the Extra Mile and need to make investment in its future with new staff, tools and equipment in an attempt to stay ahead of market changes.

The Management and Trustees remain mindful of the need to deliver good Community Transport services to the borough’s residents and will remain focused on these core values. The sustainability of Halton Community Transport and our ongoing responsibility to our customers, volunteers and staff are key to our decision making.

The Board would like to offer special thanks to Mark Arnold, our CEO. His crisis and disaster planning expertise, and future risk management meant HCT were well ahead of the curve when COVID-19 hit.

While others were “sleepwalking” into the Pandemic still saying it was no more than a “seasonal flu outbreak” Mark was modelling how to swiftly mothball our fleet and the shutdown of our depot in a timely and safe manor which led to us making significant overhead savings. All of his work and foresight has contributed to HCT remaining the vibrant, robust and resilient organisation that it is.

Investments powers and policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish.

The trustees, having regard to the liquidity requirements of operating the charity and to the reserves policy have operated a policy of keeping available funds in an interest bearing account and seek to achieve a rate of interest which matches or exceeds inflation as measured by the retail prices index.

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2021

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management and administration and charitable expenditure. Unrestricted funds are at an adequate level at the year end.

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves at the level stated above, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which the charity faces and confirm that systems have been established to mitigate the significant risks.

The trustees review performance both financial and operational, at their monthly meetings.

Plans for future periods

Due to the ongoing COVID-19 Pandemic the coming year will again be difficult and costs need to be closely monitored. Further staff changes and refocusing our activity may become necessary. HCT hopes to continue its re-emergence and is Phoenixing in all its activity due to its resilience and long term planning. We can only hope that the DfT remain supportive of CT operation and that any future proposed changes to CT Operation are sympathetic. We hope to continue to operate special needs school contracts and Dial A Ride as part of our continued development and move towards the 'Liverpool City Region' to expand our opportunities.

HCT recognises that the next financial year may be vital for the whole of the CT Sector and UK economy in general as increased living costs and economic losses are driving more and more people into transport poverty and loneliness.

We hope to continue to build on the Liverpool City Region strategic partnership work we have been doing in Dial A Ride and specialist transport services.

Results

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

Volunteers

The charity is grateful for the efforts of its volunteers who act as drivers, administration staff, passenger assistants and Board Members. Even during the worst Pandemic in recorded history some 6,050 volunteer hours were provided during the year (20% of previous years) with a value of £ 72,600 (Halton average earnings figures of £12 per hour ONS) to the organisation and the Halton economy demonstrating the continued importance of our services.

The Trustees

The Trustees who served the company during the year were as stated on page 1.

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2021

Auditors

A resolution to re-appoint Mitchell Charlesworth as auditors for the ensuing year will be proposed at the annual general meeting in accordance with section 487(2) of the Companies Act 2006.

Registered office:

33 Ditton Road
Widnes
Cheshire
WA8 0PP

Signed by order of the
Trustees

M S Arnold
Company secretary
Approved by the trustees on 30 January 2022

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31ST
MARCH 2021**

Trustees' responsibilities in relation to the financial statements

The trustees (who are also the directors of Halton Community Transport for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

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 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 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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 auditor is 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 auditor is aware of that information.

Mitchell Charlesworth

Chartered Accountants

Glebe Business Park Lunts Heath Road Widnes Cheshire

HALTON COMMUNITY TRANSPORT LIMITED COMPANY LIMITED BY GUARANTEE

Independent Auditor's Report to the Members of Halton Community Transport Limited Year ended 31 March 2021

Opinion

We have audited the financial statements of Halton Community Transport Limited (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2021, and of the group's 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report¹, other than the financial statements and our auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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 trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 group's and parent 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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and under section 144 of the charities Act 2011 and report in accordance with this Act and relevant regulations made or having effect thereunder.

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the the companies own assessment of the risks that irregularities may occur either as a result of fraud or error. Results of our enquiries of management about their own identification and assessment of the risks and irregularities. Any matters we identified having obtained and reviewed the companies documentation of their policies and procedures relating to: identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance. Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud and the internal procedures and controls established to mitigate risks of fraud or non-compliance with laws and regulations. The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

We considered the opportunities and incentives that may exist within the company for fraud might occur in the financial statements and any potential indicators of fraud.

We also obtained an understanding of the legal and regulatory framework that the company operates in. The key laws and regulations we considered in this context included: Companies Act 2006, Charity SORP 2019, Employment Law, Public Service Vehicle Operator Licenses and Health and Safety at Work Act.

Audit response to risks identified

Our procedures to respond to the risks identified included enquiry of management, those charged with governance around actual and potential litigation and claims, reviewing minutes of meetings of those charged with governance. Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations. Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud. Testing journal entries and other adjustments for appropriateness and evaluating the business rationale of significant transactions outside the normal course of business.

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 auditor's report.

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 and in accordance. 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 auditor's 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

Glebe Business Park
Lunts Heath Road
Widnes
Cheshire
WA8 5SQ

Robert Davies F. C. A. (Senior Statutory Auditor)
MITCHELL CHARLESWORTH LLP
Chartered Accountants
Statutory Auditor

30 January 2022

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Consolidated Statement of Financial Activities (including income and expenditure account)

Year ended 31st March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31 st March 2021 £	Total Funds Year to 31 st March 2020 £
Incoming resources					
<i>Incoming resources from generated funds</i>					
<i>Activities for generating funds</i>					
Commercial trading operations		67,635	-	67,635	89,660
<i>Investment income</i>	5	<u>5</u>	<u>-</u>	<u>5</u>	<u>50</u>
		67,640	-	67,640	89,710
<i>Incoming resources from charitable activities:</i>					
Donations		-	-	-	210
Operation of transport services	6	<u>628,496</u>	<u>-</u>	<u>628,496</u>	<u>775,510</u>
Total incoming resources		<u>696,136</u>	<u>-</u>	<u>696,136</u>	<u>865,430</u>
Resources expended					
<i>Costs of generating funds:</i>					
Commercial trading operations		19,193	-	19,193	28,457
Investment management costs		<u>1,914</u>	<u>-</u>	<u>1,914</u>	<u>2,788</u>
Sub total cost of generating funds		21,107	-	21,107	31,245
<i>Charitable activities:</i>					
Operation of transport services	7	599,416	-	599,416	649,199
Governance costs	9	8,205	-	8,205	7,136
Total resources expended		<u>628,728</u>	<u>-</u>	<u>628,728</u>	<u>687,580</u>
Net incoming/(outgoing) resources					
Before transfers		67,408	-	67,408	177,850
Gross transfers between funds		<u>-</u>		<u>-</u>	<u>-</u>
Net movement in funds		67,408	-	67,408	177,850
Reconciliation of funds					
Total funds brought forward		<u>435,253</u>	<u>-</u>	<u>435,253</u>	<u>257,403</u>
Total funds carried forward		<u>502,661</u>	<u>-</u>	<u>502,661</u>	<u>435,253</u>

The group has no recognised gains or losses other than the results for the year as set out above.
There were no acquisitions in the current or previous year, and all of the activities of the charity are classed as continuing.

HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE

Consolidated Balance Sheet as at 31st March 2021

		Group 31st March 2021	Group 31 st March 2020	Charity 31st March 2021	Charity 31 st March 2020
Fixed assets					
Tangible assets	15	281,668	324,668	281,475	324,403
Investments		<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
		281,668	324,668	281,476	324,404
Current assets					
Stocks	16	3,611	2,922	3,611	2,922
Debtors	17	51,428	48,414	66,124	57,826
Cash at bank and in hand		201,252	85,200	172,069	63,886
		256,291	136,536	241,804	124,434
Creditors: Amounts falling due within one year	18	<u>35,298</u>	<u>22,867</u>	<u>27,571</u>	<u>17,525</u>
Net current assets		<u>220,993</u>	<u>113,669</u>	<u>214,233</u>	<u>106,909</u>
Total assets less current liabilities		502,661	438,337	495,709	431,313
Creditors: Amounts falling due after more than one year	19	<u>-</u>	<u>3,084</u>	<u>-</u>	<u>3,084</u>
Net assets		<u>502,661</u>	<u>435,253</u>	<u>495,709</u>	<u>428,229</u>
The funds of the charity					
Restricted income funds	20	-	-	-	-
Unrestricted income funds					
General fund		415,500	345,339	408,548	338,315
Designated fixed asset fund		<u>87,161</u>	<u>89,914</u>	<u>87,161</u>	<u>89,914</u>
Total charity funds		<u>502,661</u>	<u>435,253</u>	<u>495,709</u>	<u>428,229</u>

The accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime.

These financial statements were approved by the members of the committee and authorised for issue on the 30/01/2022 and are signed on their behalf by:

M Arnold
Company secretary and CEO

HALTON COMMUNITY TRANSPORT

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for Charities applying FRS102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. Halton Community Transport is a Public Benefit Entity as defined by FRS102. The principal accounting policies adopted in the preparation of the financial statements are set out below.

These financial statements consolidate the results of the charity and its wholly owned subsidiary Extra Mile Transport Company Limited on a line by line basis. A separate statement of financial activities and income and expenditure account are not presented for the charity itself following the exemptions afforded by section 408 of the Companies Act 2006 and paragraph 397 of the SORP 2005.

Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

Cash Flow Statement

The Trustees have taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a statement of Cash Flow.

Incoming resources

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from commercial trading activities is recognised on a recoverable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions and is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support provision of specific transport services and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

HALTON COMMUNITY TRANSPORT

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the trustee's annual report.

Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

- Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable activities include expenditure associated with the provision of transport services.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised at cost.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Asset Category	Annual rate
Freehold Property	2%
Fixtures, Fittings & Equipment	15%
Motor Vehicles	20%

Stock

Stock is included at the lower of cost or net realisable value.

Funds structure

The Charity has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

All other funds are unrestricted income funds. These are available for use at the trustee's discretion in furtherance of the general objectives of the charity.

Included within the unrestricted funds are designated funds which are funds that have been set aside for specific purposes.

Pension costs

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are written off against profits in the year they are payable.

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Finance and operating leases

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the SOFA on a straight line basis and the capital element which reduces the outstanding obligation for future instalments.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Grants receivable

Grants receivable are included on an accruals basis.

2. Legal status of the charity

The Charity is a company limited by guarantee and has no share capital. The members of the company are the Trustees named on page 1. The liability of each member in the event of winding up is limited to £1.

3. Financial activities of the charity

The financial activities shown in the consolidated statement includes those of the charity's wholly owned subsidiary, Extra Mile Transport Company Limited.

A summary of the financial activities undertaken by the charity is set out below:

	2021	2020
	£	£
Gross incoming resources	671,285	833,082
Total expenditure on charitable activities	(597,237)	(649,067)
Investment costs	(363)	(619)
Governance costs	<u>(6,205)</u>	<u>(5,200)</u>
Net incoming resources	67,480	178,196
Total funds brought forward	<u>428,229</u>	<u>250,033</u>
Total funds carried forward	<u>495,709</u>	<u>428,229</u>
Represented by:		
Restricted income funds	-	-
Unrestricted income funds	<u>495,709</u>	<u>428,229</u>
	<u>495,709</u>	<u>428,229</u>

HALTON COMMUNITY TRANSPORT A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

4. Incoming resources from activities for generating funds

The wholly owned trading subsidiary Extra Mile Transport Company Limited, which is incorporated in the United Kingdom, pays all but a small proportion of its profits to the charity by donation. The subsidiary is used for non-primary trading purposes.

The trading results of the subsidiary are summarised below.

	2021 £	2020 £
Turnover	67,635	89,800
Cost of sales and administration costs	<u>(24,923)</u>	<u>(32,834)</u>
Net profit	42,712	56,966
Amount gift aided to charity	(42,784)	(57,319)
Taxation	-	-
Interest received	-	7
Retained in subsidiary	<u>(72)</u>	<u>(346)</u>

The assets and liabilities of the subsidiary were:

Fixed assets	193	265
Current assets	29,183	21,514
Current liabilities	<u>(22,423)</u>	<u>(14,754)</u>
Total net assets	<u>6,953</u>	<u>7,025</u>

Aggregate share capital and reserves	<u>6,953</u>	<u>7,025</u>
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The above results include the trade with Halton Community Transport.

Cost of sales includes expenditure incurred by Halton Community Transport on behalf of Extra Mile Transport Company Limited of £nil (2020: £nil).

A balance of £14,696 (2020: £9,412) was due from Extra Mile Transport Company Limited at the year end to Halton Community Transport.

5. Investment Income

All of the group's investment income arises from an interest bearing deposit account.

HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

6. Incoming resources from charitable activities

The income was primarily from the operation of the transport services.

	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
Grants	97,082	-	97,082	261,370
Fares	90,318	-	90,318	151,386
Council contracts	85,479	-	85,479	131,957
Mersey link	209,209	-	209,209	217,958
Affiliation fees	-	-	-	-
CJRS income	145,433	-	145,433	5,064
Profit on disposal	<u>975</u>	<u>-</u>	<u>975</u>	<u>7,775</u>
	<u>628,496</u>	<u>-</u>	<u>628,496</u>	<u>775,510</u>

7. Costs of charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Direct charitable activity	524,012	-	524,012	565,433
Support costs	<u>75,404</u>	<u>-</u>	<u>75,404</u>	<u>83,766</u>
	<u>599,416</u>	<u>-</u>	<u>599,416</u>	<u>649,199</u>

8. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	Total Funds 2021	Total Funds 2020
	£	£	£	£
Direct charitable activity	<u>524,012</u>	<u>75,404</u>	<u>599,416</u>	<u>649,199</u>

9. Governance costs

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Audit and accountancy	<u>8,205</u>	<u>-</u>	<u>8,205</u>	<u>7,136</u>

HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

10. Directors' emoluments

The following payments were made by the subsidiary company in respect of qualifying services:

	2021	2020
	£	£
Aggregate emoluments	-	-

11. Analysis of staff costs

	2021	2020
	£	£
Salaries and wages	326,428	303,608
Social security costs	22,697	21,431
Pension costs	8,895	8,054
	<u>358,020</u>	<u>332,293</u>

No employee received remuneration of more than £60,000.

The charity contributes to a personal pension plan on behalf of its employees. No contributions were payable to the fund at 31st March 2021 (2020: £Nil).

12. Staff numbers

The average number of full-time equivalent employees (including casual and part time staff) during the year was as follows:

	2021	2020
	Number	Number
Charitable activities	13	13
Management and administration	3	3
	<u>16</u>	<u>16</u>

13. Movement in total funds for the year

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	64,568	71,348
Depreciation of fixed assets held under hire purchase agreements	4,900	9,873
Auditor's remuneration:		
External audit	8,205	7,136
Other audit services	1,500	1,200
Other services	3,205	1,849

HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

14. Taxation

The company is a registered charity and no provision is considered necessary for taxation. The trading subsidiary had no corporation tax liability (2020 - £Nil).

15. Tangible fixed assets – group

	Freehold Property £	Fixtures, fittings & Equipment £	Motor Vehicles £	Total £
Cost				
At 1st April 2020	158,437	111,247	850,027	1,119,711
Additions	-	5,135	22,400	27,535
Disposals	-	-	(38,295)	(38,295)
At 31st March 2021	<u>158,437</u>	<u>116,382</u>	<u>834,132</u>	<u>1,108,951</u>
Depreciation				
At 1st April 2020	55,204	95,627	644,212	769,222
Charge for the year	3,167	6,784	59,517	81,221
Released on disposal	-	-	(37,228)	(55,400)
At 31st March 2021	<u>58,371</u>	<u>102,411</u>	<u>666,501</u>	<u>795,043</u>
Net book value				
At 31st March 2021	<u>100,066</u>	<u>13,971</u>	<u>167,631</u>	<u>281,668</u>
At 31st March 2020	<u>103,233</u>	<u>15,620</u>	<u>205,815</u>	<u>324,668</u>

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements

15 cont.....

Tangible fixed assets – Charity

	Freehold Property £	Fixtures, fittings & Equipment £	Motor Vehicles £	Total £
Cost				
At 1st April 2020	158,437	96,241	850,027	1,104,705
Additions	-	5,135	22,400	27,535
Disposals	-	-	(38,295)	(38,295)
At 31st March 2021	<u>158,437</u>	<u>101,376</u>	<u>834,132</u>	<u>1,093,945</u>
Depreciation				
At 1st April 2020	52,204	80,886	644,212	780,302
Charge for the year	3,167	6,712	59,517	69,396
Released on disposal	-	-	(37,228)	(37,228)
At 31st March 2021	<u>58,371</u>	<u>87,598</u>	<u>666,501</u>	<u>812,470</u>
Net book value				
At 31st March 2021	<u>100,066</u>	<u>13,971</u>	<u>167,631</u>	<u>281,475</u>
At 31st March 2020	<u>103,233</u>	<u>15,355</u>	<u>205,815</u>	<u>324,403</u>

The net book value of assets held on hire purchase at the year end was £6,533 (2020: £14,748) and the depreciation charge for the year was £4,900 (2020 - £9,873).

16. Stock

	Group 2021 £	2020 £	Charity 2021 £	2020 £
Stock	<u>3,611</u>	<u>2,922</u>	<u>3,611</u>	<u>2,922</u>

17. Debtors

	Group 2021 £	2020 £	Charity 2021 £	2020 £
Trade debtors	10,965	5,667	10,965	5,667
Amounts due from subsidiary undertaking	-	-	14,696	9,412
Other debtors	<u>40,463</u>	<u>42,747</u>	<u>40,463</u>	<u>42,747</u>
	<u>51,428</u>	<u>48,414</u>	<u>66,124</u>	<u>57,826</u>

HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

18. Creditors: amounts falling due within one year

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Trade creditors	10,244	1,102	9,310	168
Other taxes and social security costs	11,514	8,982	8,621	6,474
Hire purchase agreements	2,947	4,421	2,947	4,421
Other creditors and accruals	10,593	8,362	6,693	6,462
	<u>35,298</u>	<u>22,867</u>	<u>27,571</u>	<u>17,525</u>

The following liabilities disclosed under creditors falling due within one year are secured against the assets to which they relate:

	2021	2020
	£	£
Hire purchase agreements	<u>2,947</u>	<u>4,421</u>

19. Creditors: amounts falling due after more than one year

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Hire purchase agreements	<u>-</u>	<u>3,084</u>	<u>-</u>	<u>3,084</u>

There are no amounts falling due in more than five years in respect of hire purchase agreements.

The following liabilities disclosed under creditors falling due after more than one year are secured against the assets to which they relate:

	2021	2020
	£	£
Hire purchase agreements	<u>-</u>	<u>3,084</u>

20. Analysis of charitable funds

Analysis of unrestricted fund movements

Group	Fund at 31 st March 2020	Incoming resources	Resources expended	Transfers	Fund at 31 st March 2021
	£	£	£	£	£
General fund	345,339	696,136	(625,975)		415,500
Designated fixed asset					
Fund	<u>89,914</u>	-	<u>(2,753)</u>	-	<u>87,161</u>
Total	<u>435,253</u>	<u>696,136</u>	<u>(628,728)</u>	-	<u>502,661</u>

**HALTON COMMUNITY TRANSPORT
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements

20. cont.

Charity	Fund at 31 st March 2020 £	Incoming Resources £	Resources expended £	Transfers £	Fund at 31 st March 2021 £
General fund	338,315	671,285	(601,052)	-	408,548
Designated fixed asset Fund	<u>89,914</u>	-	<u>(2,753)</u>	-	87,161
Total	<u>428,229</u>	<u>671,285</u>	<u>(603,805)</u>	-	<u>495,709</u>

Fixed asset fund (Restricted)

This fund represents the outstanding grant contributions towards fixed assets which have not yet been spent by the charity.

Designated fixed asset fund (Unrestricted)

This fund represents the net book value of the proportion of the vehicles and equipment that was met by grant funding. This fund is reduced annually by the related depreciation.

Revenue grants

The Revenue grants fund represents grant funding received that must be spent on particular areas of the charity's activities as stipulated by the donor. The grants were expended in accordance with those terms.

Transfers

Transfers between funds primarily represent fixed assets purchased from restricted funds where the acquisition of the fixed assets has discharged the restriction and the assets are transferred to unrestricted funds. Previously the fixed assets were held in restricted funds until fully depreciated.

21. Analysis of group net assets between funds

	General Fund £	Designated Fund £	Restricted Funds £	Total £
Tangible fixed assets	194,507	87,161	-	281,668
Cash at bank and in hand	201,252	-	-	201,252
Other net current assets	19,741	-	-	19,741
Creditors of more than one year	-	-	-	-
	<u>415,500</u>	<u>87,161</u>	<u>-</u>	<u>502,661</u>

22. Adoption of FRS 102

No adjustments, in respect of the transition to FRS102, have been made to the comparative years results.