SPEKE GARSTON MINIBUS AGENCY

England & Wales · Charity number 1088911

Details

Status	Registered
Legal form	Charitable company
Company number	03438618
Registered	2001-10-15
Register	View on the Charity Commission register

Contact

Address	Speke Garston Minibus Agency Unit 13 The Matchworks Speke Road Garston LIVERPOO
Phone	0151 494 2400
Email	accounts@minibusagency.co.uk
Website	www.minibusagency.co.uk

Activities

Objects: 3.1 TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES (WITH PARTICULAR EMPHASIS ON TRANSPORTATION FACILITIES) FOR RECREATION OR OTHER LEISURETIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE PROVIDED THAT:-3.1.1. SUCH FACILITIES ARE PROVIDED WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE PERSONS FOR WHOM THE FACILITIES ARE PRIMARILY INTENDED, AND3.1.2 THOSE PERSONS HAVE NEED OF SUCH FACILITIES AS AFORESAID BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR ECONOMIC CIRCUMSTANCES.3.2 TO RELIEVE POVERTY AND PROVIDE AID (PARTICULARLY AID IN THE FORM OF TRANSPORTATION) TO POOR PEOPLE AND PEOPLE SUFFERING FROM ECONOMIC OR SOCIAL DISADVANTAGE BY REASON OF LACK OF MOBILITY.3.3 TO PROVIDE VOCATIONAL TRAINING AND WORK EXPERIENCE FOR YOUNG PERSONS AND THOSE IN NEED.3.4 TO CARRY OUT ANY OTHER CHARITABLE OBJECT THAT CAN BE BENEFICIALLY CARRIED OUT IN CONJUNCTION WITH THE ABOVE MAIN OBJECTS.

Activities: Transportation and training

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£394,830	£332,878	-	-
2024-03-31	£340,611	£319,722	-	-
2023-03-31	£347,264	£302,394	-	-
2022-03-31	£305,311	£299,902	-	-
2021-03-31	£261,766	£260,100	-	-

Trustees

Name	Role	Appointed
Thomas Radcliffe	Chair	2023-12-12
IAN MARQUIS		2012-09-25
Paul Robert Bostock		2019-04-15
Yvonne B Pritchard		2023-10-05

Accounts

REGISTERED COMPANY NUMBER: 03438618 (England and Wales)
REGISTERED CHARITY NUMBER: 1088911

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2025

for

Speke Garston Minibus Agency
(A Company Limited by Guarantee)

V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Contents of the Financial Statements
for the Year Ended 31 March 2025

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Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The Association's objects (The Objects) are as follows:

* To provide or assist in the provision of facilities (with particular emphasis on transportation facilities) for recreation or other leisure time occupation in the interests of social welfare provided that;

* Such facilities are provided with the object of improving the conditions of life for the persons for whom the facilities are primarily intended and;

* These persons have need of such facilities as aforesaid by reason of their youth, age, infirmity, disablement, poverty or economic circumstances;

* To relieve poverty and provide aid (particularly aid in the form of transportation) to people suffering from economic or social disadvantage by reason of lack of mobility;

* To provide vocational training and work experience for young persons and those in need;

* To carry out any other charitable object that can be beneficially carried out in conjunction with the above main objects.

Speke Garston Minibus Agency's main objective for the coming year is to reduce operating costs and if possible update the fleet of vehicles they currently hold. The charity is also aiming to increase client and user base by undertaking more contracts within the community with a view to securing sustainability.

The Charity aims to meet these objectives by using both its existing reserves and by seeking out potential grant assistance and continuing usage and seeking new brokerage of buses where similar operations have excess capacity.

The Charity makes use of considerable contribution of volunteers for a range of duties from driving buses to cleaning, as well as special needs disability passenger assistance and passenger assistance to Liverpool City Council.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Speke Garston Minibus Agency has been established for over 28 years and now has a fleet of 17 vehicles.

SGMA continues to thrive and serve low-cost Community Transport within the Liverpool Region to all our current and new service users to relieve poverty and provide aid (Transport) to people suffering from economic or social disadvantage, lack of mobility, youth, age, infirmity, disability, culture. SGMA recognises that our services are vital for the whole of the CT Sector and UK economy in general, increased living costs, economic losses are driving more people into transport poverty and loneliness.

SGMA have again transported more Wheelchair users , an increase of 298 of the below Statistics are wheelchair users, without accessible Low-cost Community Transport they would find it extremely difficult to get out, the Elderly are grateful for the Transport SGMA provide to them.

Liverpool City Council continue to support SGMA through SEN Contracts Home/School Transport.

The Management and Trustees remain committed to delivering good Community Transport services to Service users and will remain committed to these core values. The sustainability of SGMA, our ongoing responsibility to our customers, volunteers and staff are key to our decision making.

Year upon Year the Charity is grateful for all the efforts of its volunteers who act as drivers, passenger assistants, staff and Board Members.

	Year to 31 March 2 5	Year to 31 March 24	Variation
Passengers	38,423	39,438	-1,015
Wheelchair users	2,648	2,350	+298
Bookings / Contracts	472	499	-27
Journeys	4,907	5,395	-488

The Agency is currently in the process of replacing obsolete and high mileage vehicles in the fleet.

FINANCIAL REVIEW

Reserves policy

The financial position of the company is summarised as follows:

	Year to 31 March 25	Year to 31 March 24
	£	£
Net Income / (Expenditure)	61,952	20,889
Net Assets	524,345	462,393

Speke Garston Minibus Agency's reserves are held to maintain and improve vehicle fleet as necessary based on the economic useful life of the vehicles. The reserves held at the year end were £524,345 and include net current assets totalling £440,905. This is equivalent to more than 12 months expenditure which the trustees consider to be an adequate level of cover.

FUTURE PLANS

Speke Garston Minibus Agency aims to maintain its current client and user base with the view to increasing both of these along with the maintenance and expansion of their fleet of vehicles.

The Agency is currently in the process of replacing obsolete and high mileage vehicles in the fleet.

Speke Garston Minibus Agency will actively seek grant funding in order to assist in achieving these aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Speke Garston Minibus Agency was incorporated on 24th September 1997. Speke Garston Minibus Agency is a company limited by guarantee and is governed by its Memorandum and Articles of Association. The Company was registered as a charity on 11th October 2001 under the registration number 1088911.

The charity continues to appeal for further Trustees to add diversity to the existing board which is made up of individuals from a range of backgrounds representing local businesses and the community. There are no formal procedures for the recruitment and training of new trustees however a comprehensive briefing of the charity's governing documents does form an important part of the induction process, a responsibility that falls under the remit of the charity's manager. One third of the Trustee board members are nominated for re-election each year on an annual rotation basis.

Day to day operational decisions are delegated to charity staff and policy decisions are made by trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Speke Garston Minibus Agency is exposed to financial risks with regards to the cost implications of road traffic accidents affecting their vehicles, the cost of ensuring numbers of volunteers are sufficient to cope with demand and the increasing costs of fuel and vehicle insurance. These financial risks are managed by the centre staff whose task it is to minimise costs wherever possible. All members of staff and volunteers undergo DBS verification in order to mitigate the risks associated with child protection legislation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03438618 (England and Wales)

Registered Charity number

1088911

Registered office

Unit 13 The Match Factory
140 Speke Road
Garston
Liverpool
L19 2RF

Trustees

J Whittle (deceased 4.9.25)
I Marquis
P Bostock
Y B Pritchard
T Radcliffe

Independent Examiner

V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Approved by order of the board of trustees on 8 December 2025 and signed on its behalf by:

T Radcliffe - Trustee

Independent examiner's report to the trustees of Speke Garston Minibus Agency ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

G J Rummens FCCA

V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

8 December 2025

Speke Garston Minibus Agency

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		3,067	-
Charitable activities			
Sales		385,314	338,273
Other income		6,449	2,338
Total		394,830	340,611
EXPENDITURE ON			
Charitable activities			
Minibus Hire		183,109	180,635
Other		149,769	139,087
Total		332,878	319,722
NET INCOME		61,952	20,889
RECONCILIATION OF FUNDS			
Total funds brought forward		462,393	441,504
TOTAL FUNDS CARRIED FORWARD		524,345	462,393

The notes form part of these financial statements

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	6	83,440	64,185
CURRENT ASSETS			
Debtors	7	58,873	37,030
Prepayments and accrued income		3,106	2,803
Cash at bank		397,262	373,704
		459,241	413,537
CREDITORS			
Amounts falling due within one year	8	(18,336)	(15,329)
NET CURRENT ASSETS		440,905	398,208
TOTAL ASSETS LESS CURRENT LIABILITIES		524,345	462,393
NET ASSETS		524,345	462,393
FUNDS	9		
Unrestricted funds		524,345	462,393
TOTAL FUNDS		524,345	462,393

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 8 December 2025 and were signed on its behalf by:

T Radcliffe - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	Straight line over 4 years
Motor vehicles	-	Straight line over 4 years
Computer equipment	-	Straight line over 4 years

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. NET INCOME/(EXPENDITURE)

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

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	50,770	33,264
Surplus on disposal of fixed assets	(3,500)	-

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. STAFF COSTS

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

	31.3.25	31.3.24
Staff	2	3

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Sales	338,273
Other income	2,338
Total	340,611
EXPENDITURE ON	
Charitable activities	
Minibus Hire	180,635
Other	139,087
Total	319,722
NET INCOME	20,889
RECONCILIATION OF FUNDS	
Total funds brought forward	441,504

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	462,393

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2024	2,765	2,893	393,561	7,521	406,740
Additions	-	-	70,025	-	70,025
Disposals	-	-	(67,991)	-	(67,991)
At 31 March 2025	2,765	2,893	395,595	7,521	408,774
DEPRECIATION					
At 1 April 2024	1,700	2,893	330,441	7,521	342,555
Charge for year	265	-	50,505	-	50,770
Eliminated on disposal	-	-	(67,991)	-	(67,991)
At 31 March 2025	1,965	2,893	312,955	7,521	325,334
NET BOOK VALUE					
At 31 March 2025	800	-	82,640	-	83,440
At 31 March 2024	1,065	-	63,120	-	64,185

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade debtors	58,873	37,030

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade creditors	3,463	909
VAT	9,139	9,073
Accruals and deferred income	5,734	5,347
	18,336	15,329

continued...

9. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	462,393	61,952	524,345
TOTAL FUNDS	462,393	61,952	524,345

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	394,830	(332,878)	61,952
TOTAL FUNDS	394,830	(332,878)	61,952

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	441,504	20,889	462,393
TOTAL FUNDS	441,504	20,889	462,393

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	340,611	(319,722)	20,889
TOTAL FUNDS	340,611	(319,722)	20,889

 continued...

9. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	441,504	82,841	524,345
TOTAL FUNDS	441,504	82,841	524,345

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	735,441	(652,600)	82,841
TOTAL FUNDS	735,441	(652,600)	82,841

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Accounts

REGISTERED COMPANY NUMBER: 03438618 (England and Wales)
REGISTERED CHARITY NUMBER: 1088911

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2024

for

Speke Garston Minibus Agency
(A Company Limited by Guarantee)

V & R Accountancy Services Limited
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Speke Garston Minibus Agency

Contents of the Financial Statements
for the Year Ended 31 March 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The Association's objects (The Objects) are as follows:

* To provide or assist in the provision of facilities (with particular emphasis on transportation facilities) for recreation or other leisure time occupation in the interests of social welfare provided that;

* Such facilities are provided with the object of improving the conditions of life for the persons for whom the facilities are primarily intended and;

* These persons have need of such facilities as aforesaid by reason of their youth, age, infirmity, disablement, poverty or economic circumstances;

* To relieve poverty and provide aid (particularly aid in the form of transportation) to people suffering from economic or social disadvantage by reason of lack of mobility;

* To provide vocational training and work experience for young persons and those in need;

* To carry out any other charitable object that can be beneficially carried out in conjunction with the above main objects.

Speke Garston Minibus Agency's main objective for the coming year is to reduce operating costs and if possible update the fleet of vehicles they currently hold. The charity is also aiming to increase client and user base by undertaking more contracts within the community with a view to securing sustainability.

The Charity aims to meet these objectives by using both its existing reserves and by seeking out potential grant assistance and continuing usage and seeking new brokerage of buses where similar operations have excess capacity.

The Charity makes use of considerable contribution of volunteers for a range of duties from driving buses to cleaning, as well as special needs disability passenger assistance and passenger assistance to Liverpool City Council.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Speke Garston Minibus Agency has been established for over 27 years and now has a fleet of 21 vehicles.

SGMA continues to thrive and serve low-cost Community Transport within the Liverpool Region to all our current and new service users to relieve poverty and provide aid (Transport) to people suffering from economic or social disadvantage, lack of mobility, youth, age, infirmity, disability, culture. SGMA recognises that our services are vital for the whole of the CT Sector and UK economy in general, increased living costs, economic losses are driving more people into transport poverty and loneliness.

SGMA have transported more Wheelchair users than ever, 272 of the below Statistics are over the age of 70, without accessible Low-cost Community Transport they would find it extremely difficult to get out, the Elderly are grateful for the Transport SGMA provides to them.

Liverpool City Council continue to support SGMA through SEN Contracts Home/School Transport.

The Management and Trustees remain committed to delivering good Community Transport services to Service users and will remain committed to these core values. The sustainability of SGMA, our ongoing responsibility to our customers, volunteers and staff are key to our decision making.

Year upon Year the Charity is grateful for all the efforts of its volunteers who act as drivers, passenger assistants, staff and Board Members.

	Year to 31 March 24	**Year to 31 March 23**	**Variation**
Passengers	39,438	41,819	-2,381
Wheelchair users	2,350	1,693	+657
Bookings / Contracts	499	530	-31
Journeys	5,395	5,460	-65

FINANCIAL REVIEW

Reserves policy

The financial position of the company is summarised as follows:

	Year to 31 March 24	**Year to 31 March 23**
	£	**£**
Net Income / (Expenditure)	20,889	44,870
Net Assets	462,393	441,504

Speke Garston Minibus Agency's reserves are held to maintain and improve vehicle fleet as necessary based on the economic useful life of the vehicles. The reserves held at the year end were £462,393 and include net current assets totalling £398,208. This is equivalent to more than 12 months expenditure which the trustees consider to be an adequate level of cover.

FUTURE PLANS

Speke Garston Minibus Agency aims to maintain its current client and user base with the view to increasing both of these along with the maintenance and expansion of their fleet of vehicles.

The Agency is currently in the process of replacing obsolete and high mileage vehicles in the fleet.

Speke Garston Minibus Agency will actively seek grant funding in order to assist in achieving these aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Speke Garston Minibus Agency was incorporated on 24th September 1997. Speke Garston Minibus Agency is a company limited by guarantee and is governed by its Memorandum and Articles of Association. The Company was registered as a charity on 11th October 2001 under the registration number 1088911.

The charity continues to appeal for further Trustees to add diversity to the existing board which is made up of individuals from a range of backgrounds representing local businesses and the community. There are no formal procedures for the recruitment and training of new trustees however a comprehensive briefing of the charity's governing documents does form an important part of the induction process, a responsibility that falls under the remit of the charity's manager. One third of the Trustee board members are nominated for re-election each year on an annual rotation basis.

Day to day operational decisions are delegated to charity staff and policy decisions are made by trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Speke Garston Minibus Agency is exposed to financial risks with regards to the cost implications of road traffic accidents affecting their vehicles, the cost of ensuring numbers of volunteers are sufficient to cope with demand and the increasing costs of fuel and vehicle insurance. These financial risks are managed by the centre staff whose task it is to minimise costs wherever possible. All members of staff and volunteers undergo DBS verification in order to mitigate the risks associated with child protection legislation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03438618 (England and Wales)

Registered Charity number

1088911

Registered office

Unit 13 The Match Factory
140 Speke Road
Garston
Liverpool
L19 2RF

Trustees

J Whittle
A Johnson (resigned 30.8.23)
I Marquis
P Bostock
Y B Pritchard (appointed 5.10.23)
T Radcliffe (appointed 12.12.23)

Independent Examiner

V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Approved by order of the board of trustees on 17 December 2024 and signed on its behalf by:

T Radcliffe - Trustee

Independent examiner's report to the trustees of Speke Garston Minibus Agency ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

G J Rummens FCCA

V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

17 December 2024

Speke Garston Minibus Agency

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

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Sales		338,273	346,578
Other income		2,338	686
Total		340,611	347,264
EXPENDITURE ON			
Charitable activities			
Minibus Hire		180,635	180,373
Other		139,087	122,021
Total		319,722	302,394
NET INCOME		20,889	44,870
RECONCILIATION OF FUNDS			
Total funds brought forward		441,504	396,634
TOTAL FUNDS CARRIED FORWARD		462,393	441,504

The notes form part of these financial statements

Balance Sheet
31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
FIXED ASSETS			
Tangible assets	6	64,185	62,454
CURRENT ASSETS			
Debtors	7	37,030	43,086
Prepayments and accrued income		2,803	2,701
Cash at bank		373,704	343,358
		413,537	389,145
CREDITORS			
Amounts falling due within one year	8	(15,329)	(10,095)
NET CURRENT ASSETS		398,208	379,050
TOTAL ASSETS LESS CURRENT LIABILITIES		462,393	441,504
NET ASSETS		462,393	441,504
FUNDS	9		
Unrestricted funds		462,393	441,504
TOTAL FUNDS		462,393	441,504

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17 December 2024 and were signed on its behalf by:

T Radcliffe - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	Straight line over 4 years
Motor vehicles	-	Straight line over 4 years
Computer equipment	-	Straight line over 4 years

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

 continued...

2. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	33,264	24,515

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. STAFF COSTS

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

	31.3.24	31.3.23
Staff	3	2

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Sales	346,578
Other income	686
Total	347,264
EXPENDITURE ON	
Charitable activities	
Minibus Hire	180,373
Other	122,021
Total	302,394
NET INCOME	44,870
RECONCILIATION OF FUNDS	
Total funds brought forward	396,634
TOTAL FUNDS CARRIED FORWARD	441,504

continued...

6. TANGIBLE FIXED ASSETS

	Plant and machinery	Fixtures and fittings	Motor vehicles	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1 April 2023	2,765	2,893	382,466	7,521	395,645
Additions	-	-	34,995	-	34,995
Disposals	-	-	(23,900)	-	(23,900)
At 31 March 2024	2,765	2,893	393,561	7,521	406,740
DEPRECIATION					
At 1 April 2023	1,435	2,893	321,342	7,521	333,191
Charge for year	265	-	32,999	-	33,264
Eliminated on disposal	-	-	(23,900)	-	(23,900)
At 31 March 2024	1,700	2,893	330,441	7,521	342,555
NET BOOK VALUE					
At 31 March 2024	1,065	-	63,120	-	64,185
At 31 March 2023	1,330	-	61,124	-	62,454

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	37,030	43,086

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	909	39
VAT	9,073	1,128
Accruals and deferred income	5,347	8,928
	15,329	10,095

9. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	441,504	20,889	462,393
TOTAL FUNDS	441,504	20,889	462,393

continued...

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	340,611	(319,722)	20,889
TOTAL FUNDS	340,611	(319,722)	20,889

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	396,634	44,870	441,504
TOTAL FUNDS	396,634	44,870	441,504

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	347,264	(302,394)	44,870
TOTAL FUNDS	347,264	(302,394)	44,870

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	396,634	65,759	462,393
TOTAL FUNDS	396,634	65,759	462,393

continued...

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	687,875	(622,116)	65,759
TOTAL FUNDS	687,875	(622,116)	65,759

10. RELATED PARTY DISCLOSURES

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

Accounts

REGISTERED COMPANY NUMBER: 03438618 (England and Wales)
REGISTERED CHARITY NUMBER: 1088911

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Speke Garston Minibus Agency
(A Company Limited by Guarantee)

V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

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for the Year Ended 31 March 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The Association's objects (The Objects) are as follows:

* To provide or assist in the provision of facilities (with particular emphasis on transportation facilities) for recreation or other leisure time occupation in the interests of social welfare provided that;

* Such facilities are provided with the object of improving the conditions of life for the persons for whom the facilities are primarily intended and;

* These persons have need of such facilities as aforesaid by reason of their youth, age, infirmity, disablement, poverty or economic circumstances;

* To relieve poverty and provide aid (particularly aid in the form of transportation) to people suffering from economic or social disadvantage by reason of lack of mobility;

* To provide vocational training and work experience for young persons and those in need;

* To carry out any other charitable object that can be beneficially carried out in conjunction with the above main objects.

Speke Garston Minibus Agency's main objective for the coming year is to reduce operating costs and if possible update the fleet of vehicles they currently hold. The charity is also aiming to increase client and user base by undertaking more contracts within the community with a view to securing sustainability.

The Charity aims to meet these objectives by using both its existing reserves and by seeking out potential grant assistance and continuing usage and seeking new brokerage of buses where similar operations have excess capacity.

The Charity makes use of considerable contribution of volunteers for a range of duties from driving buses to cleaning, as well as special needs disability passenger assistance and passenger assistance to Liverpool City Council.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Speke Garston Minibus Agency has been established for over 26 years and now has a fleet of 19 vehicles.

This was a difficult post Covid year with a slow return to normality, Speke Garston Minibus Agency managed to continue to thrive and serve low-cost Community Transport in the Liverpool Region.

Liverpool City Council continues to support SGMA through SEN School Contracts, these numbers remain strong and have increased to full capacity for us, there is an increase in the number of pupils attending SEN Schools requiring specialist transport.

SGMA have great pleasure in providing low-cost community Transport to all of our current and new service users to relieve poverty and provide aid (Transport) to people suffering from economic or social disadvantage, lack of mobility, youth, age, infirmity, disability, culture.

SGMA 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 people into transport poverty and loneliness.

SGMA have transported 321 Elderly persons, many of which are wheelchair users, many who without accessible Low-cost community Transport wouldn't get out, all our user's are so happy with Transport we provide.

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

The charity is grateful for all the efforts of its volunteers who act as drivers, passenger assistants, staff and Board Members.

	Year to 31 March 23	**Year to 31 March 22**	**Variation**
Passengers	41,819	38,248	+3,571
Wheelchair users	1,693	1,472	+221
Bookings	530	356	+174
Journeys	5,460	5,154	+306

FINANCIAL REVIEW

Reserves policy

The financial position of the company is summarised as follows:

	Year to 31 March 23	**Year to 31 March 22**
	£	**£**
Net Income / (Expenditure)	44,870	5,409
Net Assets	441,504	396,634

Speke Garston Minibus Agency's reserves are held to maintain and improve vehicle fleet as necessary based on the economic useful life of the vehicles. The reserves held at the year end were £441,504 and include net current assets totalling £379,050. This is equivalent to more than 12 months expenditure which the trustees consider to be an adequate level of cover.

FUTURE PLANS
Speke Garston Minibus Agency aims to maintain its current client and user base with the view to increasing both of these along with the maintenance and expansion of their fleet of vehicles.

The Charity also plans to increase the use of the new training packages available and also the use of the existing bus training courses MIDAS.

Speke Garston Minibus Agency will actively seek grant funding in order to assist in achieving these aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
Speke Garston Minibus Agency was incorporated on 24th September 1997. Speke Garston Minibus Agency is a company limited by guarantee and is governed by its Memorandum and Articles of Association. The Company was registered as a charity on 11th October 2001 under the registration number 1088911.

The charity continues to appeal for further Trustees to add diversity to the existing board which is made up of individuals from a range of backgrounds representing local businesses and the community. There are no formal procedures for the recruitment and training of new trustees however a comprehensive briefing of the charity's governing documents does form an important part of the induction process, a responsibility that falls under the remit of the charity's manager. One third of the Trustee board members are nominated for re-election each year on an annual rotation basis.

Day to day operational decisions are delegated to charity staff and policy decisions are made by trustees.

Speke Garston Minibus Agency is exposed to financial risks with regards to the cost implications of road traffic accidents affecting their vehicles, the cost of ensuring numbers of volunteers are sufficient to cope with demand and the increasing costs of fuel and vehicle insurance. These financial risks are managed by the centre staff whose task it is to minimise costs wherever possible. All members of staff and volunteers undergo DBS verification in order to mitigate the risks associated with child protection legislation.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
03438618 (England and Wales)

Registered Charity number
1088911

Registered office
Unit 13 The Match Factory
140 Speke Road
Garston
Liverpool
L19 2RF

Trustees
Mr J Whittle
Mrs A Johnson (resigned 30.8.23)
Mr I Marquis
Mr P Bostock
Mrs Y B Pritchard (appointed 5.10.23)

Independent Examiner
V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Approved by order of the board of trustees on 12 December 2023 and signed on its behalf by:

Mr P Bostock - Trustee

Independent examiner's report to the trustees of Speke Garston Minibus Agency ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

G J Rummens FCCA

V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

12 December 2023

Speke Garston Minibus Agency

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Sales		346,578	305,294
Other income		686	17
Total		347,264	305,311
EXPENDITURE ON			
Charitable activities			
Minibus Hire		180,373	159,908
Other		122,021	139,994
Total		302,394	299,902
NET INCOME		44,870	5,409
RECONCILIATION OF FUNDS			
Total funds brought forward		396,634	391,225
TOTAL FUNDS CARRIED FORWARD		441,504	396,634

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	6	62,454	51,969
CURRENT ASSETS			
Debtors	7	43,086	39,953
Prepayments and accrued income		2,701	17,171
Cash at bank		343,358	303,056
		389,145	360,180
CREDITORS			
Amounts falling due within one year	8	(10,095)	(15,515)
NET CURRENT ASSETS		379,050	344,665
TOTAL ASSETS LESS CURRENT LIABILITIES		441,504	396,634
NET ASSETS		441,504	396,634
FUNDS	9		
Unrestricted funds		441,504	396,634
TOTAL FUNDS		441,504	396,634

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12 December 2023 and were signed on its behalf by:

Mr P Bostock - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	Straight line over 4 years
Motor vehicles	-	Straight line over 4 years
Computer equipment	-	Straight line over 4 years

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	24,515	41,640

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

Trustees are reimbursed for out-of-pocket expenses incurred whilst carrying out their duties on behalf of Speke Garston Minibus Agency. The aggregate value reimbursed for the year was nil (2021 - £100).

4. STAFF COSTS

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

	31.3.23	31.3.22
Staff	2	3

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Sales	305,294
Other income	17
Total	305,311
EXPENDITURE ON	
Charitable activities	
Minibus Hire	159,908
Other	139,994
Total	299,902
NET INCOME	5,409
RECONCILIATION OF FUNDS	
Total funds brought forward	391,225

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	396,634

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2022	2,765	2,893	347,466	7,521	360,645
Additions	-	-	35,000	-	35,000
At 31 March 2023	2,765	2,893	382,466	7,521	395,645
DEPRECIATION					
At 1 April 2022	1,170	2,893	297,092	7,521	308,676
Charge for year	265	-	24,250	-	24,515
At 31 March 2023	1,435	2,893	321,342	7,521	333,191
NET BOOK VALUE					
At 31 March 2023	1,330	-	61,124	-	62,454
At 31 March 2022	1,595	-	50,374	-	51,969

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	43,086	39,953

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	39	740
VAT	1,128	8,071
Accruals and deferred income	8,928	6,704
	10,095	15,515

continued...

9. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	396,634	44,870	441,504
TOTAL FUNDS	396,634	44,870	441,504

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	347,264	(302,394)	44,870
TOTAL FUNDS	347,264	(302,394)	44,870

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	391,225	5,409	396,634
TOTAL FUNDS	391,225	5,409	396,634

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	305,311	(299,902)	5,409
TOTAL FUNDS	305,311	(299,902)	5,409

 continued...

9. MOVEMENT IN FUNDS - continued

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

	At 1.4.21	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	391,225	50,279	441,504
TOTAL FUNDS	391,225	50,279	441,504

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	652,575	(602,296)	50,279
TOTAL FUNDS	652,575	(602,296)	50,279

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

SPEKE GARSTON MINIBUS AGENCY

England & Wales - Charity number 1088911

Accounts

REGISTERED COMPANY NUMBER: 03438618 (England and Wales)
REGISTERED CHARITY NUMBER: 1088911

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2022

for

Speke Garston Minibus Agency
(A Company Limited by Guarantee)

V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

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for the Year Ended 31 March 2022

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The Association's objects (The Objects) are as follows:

* To provide or assist in the provision of facilities (with particular emphasis on transportation facilities) for recreation or other leisure time occupation in the interests of social welfare provided that;

* Such facilities are provided with the object of improving the conditions of life for the persons for whom the facilities are primarily intended and;

* These persons have need of such facilities as aforesaid by reason of their youth, age, infirmity, disablement, poverty or economic circumstances;

* To relieve poverty and provide aid (particularly aid in the form of transportation) to people suffering from economic or social disadvantage by reason of lack of mobility;

* To provide vocational training and work experience for young persons and those in need;

* To carry out any other charitable object that can be beneficially carried out in conjunction with the above main objects.

Speke Garston Minibus Agency's main objective for the coming year is to reduce operating costs and if possible update the fleet of vehicles they currently hold. The charity is also aiming to increase client and user base by undertaking more contracts within the community with a view to securing sustainability.

The Charity aims to meet these objectives by using both its existing reserves and by seeking out potential grant assistance and continuing usage and seeking new brokerage of buses where similar operations have excess capacity.

The Charity makes use of considerable contribution of volunteers for a range of duties from driving buses to cleaning, as well as special needs disability passenger assistance and passenger assistance to Liverpool City Council.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Speke Garston Minibus Agency has been established for over 25 years and now has a fleet of 19 vehicles.

During the year Speke Garston Minibus Agency continued to feel the effects of COVID-19.
Between June and September 2021 user groups became slightly more active in arranging transport once restrictions where eased, many Elderly community groups where very hesitant to travel in enclosed space on vehicles, after reassurance from staff that all vehicles were sanitised and advised to wear face coverings and to leave windows open, they became more confident to travel. Many of the Elderly had not been out for nearly two years. As their confidence grew so did there trips out. We at the Speke Minibus Agency received some lovely "Thank you Cards " and telephone calls to say how they had such a good day out. This was a pleasure.
Speke Garston Minibus Agency have many user groups so grateful for low-cost community transport. With money being so tight for user groups we keep our cost to a minimum to relieve poverty and provide aid (Transport) to people suffering from economic or social disadvantage, lack of mobility, youth, age, infirmity, disability, culture.
We have developed a relationship with other community transport organisations helping each other out with Transport.

The Minibus Agency are now running 13 contracts from Liverpool City Council.

	Year to 31 March 22	Year to 31 March 21	Variation
Passengers	38,248	19,510	+18,738
Wheelchair users	1,472	846	+626
Bookings	356	181	+175
Journeys	5,154	3,430	+1,724

The Agency is currently in the process of replacing obsolete and high mileage vehicles in the fleet.

FINANCIAL REVIEW

Reserves policy

The financial position of the company is summarised as follows:

	Year to 31 March 22	Year to 31 March 21
	£	£
Net Income / (Expenditure)	5,409	1,666
Net Assets	396,634	391,225

Speke Garston Minibus Agency's reserves are held to maintain and improve vehicle fleet as necessary based on the economic useful life of the vehicles. The reserves held at the year end were £396,634 and include net current assets totalling £344,665. This is equivalent to more than 12 months expenditure which the trustees consider to be an adequate level of cover.

FUTURE PLANS

Speke Garston Minibus Agency aims to maintain its current client and user base with the view to increasing both of these along with the maintenance and expansion of their fleet of vehicles.

The Charity also plans to increase the use of the new training packages available and also the use of the existing bus training courses MIDAS.

Speke Garston Minibus Agency will actively seek grant funding in order to assist in achieving these aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
Speke Garston Minibus Agency was incorporated on 24th September 1997. Speke Garston Minibus Agency is a company limited by guarantee and is governed by its Memorandum and Articles of Association. The Company was registered as a charity on 11th October 2001 under the registration number 1088911.

The charity continues to appeal for further Trustees to add diversity to the existing board which is made up of individuals from a range of backgrounds representing local businesses and the community. There are no formal procedures for the recruitment and training of new trustees however a comprehensive briefing of the charity's governing documents does form an important part of the induction process, a responsibility that falls under the remit of the charity's manager. One third of the Trustee board members are nominated for re-election each year on an annual rotation basis.

Day to day operational decisions are delegated to charity staff and policy decisions are made by trustees.

Speke Garston Minibus Agency is exposed to financial risks with regards to the cost implications of road traffic accidents affecting their vehicles, the cost of ensuring numbers of volunteers are sufficient to cope with demand and the increasing costs of fuel and vehicle insurance. These financial risks are managed by the centre staff whose task it is to minimise costs wherever possible. All members of staff and volunteers undergo DBS verification in order to mitigate the risks associated with child protection legislation.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
03438618 (England and Wales)

Registered Charity number
1088911

Registered office
Unit 13 The Match Factory
140 Speke Road
Garston
Liverpool
L19 2RF

Trustees
Mr J Whittle
Mrs A Johnson
Mr I Marquis
Mr P Bostock

Independent Examiner
V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Approved by order of the board of trustees on 13 December 2022 and signed on its behalf by:

Mrs A Johnson - Trustee

Independent examiner's report to the trustees of Speke Garston Minibus Agency ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr G J Rummens
FCCA
V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

13 December 2022

Speke Garston Minibus Agency

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Sales		305,294	229,349
COVID support		-	32,354
Other income		17	63
Total		305,311	261,766
EXPENDITURE ON			
Charitable activities			
Minibus Hire		159,908	106,261
Other		139,994	153,839
Total		299,902	260,100
NET INCOME		5,409	1,666
RECONCILIATION OF FUNDS			
Total funds brought forward		391,225	389,559
TOTAL FUNDS CARRIED FORWARD		396,634	391,225

The notes form part of these financial statements

Balance Sheet
31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Tangible assets	6	51,969	30,549
CURRENT ASSETS			
Debtors	7	39,953	26,319
Prepayments and accrued income		17,171	2,223
Cash at bank		303,056	343,282
		360,180	371,824
CREDITORS			
Amounts falling due within one year	8	(15,515)	(11,148)
NET CURRENT ASSETS		344,665	360,676
TOTAL ASSETS LESS CURRENT LIABILITIES		396,634	391,225
NET ASSETS		396,634	391,225
FUNDS	9		
Unrestricted funds		396,634	391,225
TOTAL FUNDS		396,634	391,225

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2022 and were signed on its behalf by:

Mrs A Johnson - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	Straight line over 4 years
Motor vehicles	-	Straight line over 4 years
Computer equipment	-	Straight line over 4 years

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	41,640	32,437
Surplus on disposal of fixed assets	-	(400)

continued...

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

Trustees are reimbursed for out-of-pocket expenses incurred whilst carrying out their duties on behalf of Speke Garston Minibus Agency. The aggregate value reimbursed for the year was nil (2021 - £100).

4. STAFF COSTS

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

	31.3.22	31.3.21
Staff	3	3

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Sales	229,349
COVID support	32,354
Other income	63
Total	261,766
EXPENDITURE ON	
Charitable activities	
Minibus Hire	106,261
Other	153,839
Total	260,100
NET INCOME	1,666
RECONCILIATION OF FUNDS	
Total funds brought forward	389,559
TOTAL FUNDS CARRIED FORWARD	391,225

continued...

6. TANGIBLE FIXED ASSETS

	Plant and machinery	Fixtures and fittings	Motor vehicles	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1 April 2021	1,705	2,893	309,945	7,521	322,064
Additions	1,060	-	62,000	-	63,060
Disposals	-	-	(24,479)	-	(24,479)
At 31 March 2022	2,765	2,893	347,466	7,521	360,645
DEPRECIATION					
At 1 April 2021	905	2,893	280,196	7,521	291,515
Charge for year	265	-	41,375	-	41,640
Eliminated on disposal	-	-	(24,479)	-	(24,479)
At 31 March 2022	1,170	2,893	297,092	7,521	308,676
NET BOOK VALUE					
At 31 March 2022	1,595	-	50,374	-	51,969
At 31 March 2021	800	-	29,749	-	30,549

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	39,953	26,319

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	740	905
VAT	8,071	8,643
Accruals and deferred income	6,704	1,600
	15,515	11,148

9. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	391,225	5,409	396,634
TOTAL FUNDS	391,225	5,409	396,634

continued...

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	305,311	(299,902)	5,409
TOTAL FUNDS	305,311	(299,902)	5,409

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	389,559	1,666	391,225
TOTAL FUNDS	389,559	1,666	391,225

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	261,766	(260,100)	1,666
TOTAL FUNDS	261,766	(260,100)	1,666

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	389,559	7,075	396,634
TOTAL FUNDS	389,559	7,075	396,634

 continued...

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	567,077	(560,002)	7,075
TOTAL FUNDS	567,077	(560,002)	7,075

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Accounts

REGISTERED COMPANY NUMBER: 03438618 (England and Wales)
REGISTERED CHARITY NUMBER: 1088911

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2021

for

Speke Garston Minibus Agency
(A Company Limited by Guarantee)

V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Speke Garston Minibus Agency

Contents of the Financial Statements
for the Year Ended 31 March 2021

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Association's objects (The Objects) are as follows:

* To provide or assist in the provision of facilities (with particular emphasis on transportation facilities) for recreation or other leisure time occupation in the interests of social welfare provided that;

* Such facilities are provided with the object of improving the conditions of life for the persons for whom the facilities are primarily intended and;

* These persons have need of such facilities as aforesaid by reason of their youth, age, infirmity, disablement, poverty or economic circumstances;

* To relieve poverty and provide aid (particularly aid in the form of transportation) to people suffering from economic or social disadvantage by reason of lack of mobility;

* To provide vocational training and work experience for young persons and those in need;

* To carry out any other charitable object that can be beneficially carried out in conjunction with the above main objects.

Speke Garston Minibus Agency's main objective for the coming year is to reduce operating costs and if possible update the fleet of vehicles they currently hold. The charity is also aiming to increase client and user base by undertaking more contracts within the community with a view to securing sustainability.

The Charity aims to meet these objectives by using both its existing reserves and by seeking out potential grant assistance and continuing usage and seeking new brokerage of buses where similar operations have excess capacity.

The Charity makes use of considerable contribution of volunteers for a range of duties from driving buses to cleaning, as well as special needs disability passenger assistance and passenger assistance to Liverpool City Council.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Speke Garston Minibus Agency has been established for over 23 years and now has a fleet of 19 vehicles.

The number of journeys/ bookings continued to fall with only 5/12 LCC contracts being used for children of Key worker Parents/Vulnerable attending School. This continued for some time.
Following on from government restrictions on Covid 19 being relaxed Minibus journey's/bookings are slowly increasing with user groups gaining confidence to use vehicles. Taking all travel guidance in closed environment into consideration. Face coverings are worn, window's left open, vehicles are sanitized daily. We transport on average 120 pupils, 6 wheelchair users twice daily during term time.
The Minibus Agency are now running 12 contracts plus 2 small additional routes from Liverpool City Council, we are now in our final year of these contracts.

	Year to 31 March 21	Year to 31 March 20	Variation
Passengers	19,510	36,437	-16,927
Wheelchair users	846	2,075	-1,229
Bookings	181	459	-278
Journeys	3,430	5,037	-1,607

The Agency is currently in the process of replacing obsolete and high mileage vehicles in the fleet. Vehicle SM04 TKC was scrapped 26/08/2020.

Our Training Department did not deliver any MIDAS training due to Covid restrictions.

FINANCIAL REVIEW

Reserves policy

The financial position of the company is summarised as follows:

	Year to 31 March 21	Year to 31 March 20
	£	£
Net Income / (Expenditure)	1,666	44,164
Net Assets	391,225	389,559

Speke Garston Minibus Agency's reserves are held to maintain and improve vehicle fleet as necessary based on the economic useful life of the vehicles. The reserves held at the year end were £391,225 and include net current assets totalling £360,676. This is equivalent to more than 12 months expenditure which the trustees consider to be an adequate level of cover.

FUTURE PLANS

Speke Garston Minibus Agency aims to maintain its current client and user base with the view to increasing both of these along with the maintenance and expansion of their fleet of vehicles.

The Charity also plans to increase the use of the new training packages available and also the use of the existing bus training courses MIDAS.

Speke Garston Minibus Agency will actively seek grant funding in order to assist in achieving these aims.

Report of the Trustees
for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
Speke Garston Minibus Agency was incorporated on 24th September 1997. Speke Garston Minibus Agency is a company limited by guarantee and is governed by its Memorandum and Articles of Association. The Company was registered as a charity on 11th October 2001 under the registration number 1088911.

The charity continues to appeal for further Trustees to add diversity to the existing board which is made up of individuals from a range of backgrounds representing local businesses and the community. There are no formal procedures for the recruitment and training of new trustees however a comprehensive briefing of the charity's governing documents does form an important part of the induction process, a responsibility that falls under the remit of the charity's manager. One third of the Trustee board members are nominated for re-election each year on an annual rotation basis.

Day to day operational decisions are delegated to charity staff and policy decisions are made by trustees.

Speke Garston Minibus Agency is exposed to financial risks with regards to the cost implications of road traffic accidents affecting their vehicles, the cost of ensuring numbers of volunteers are sufficient to cope with demand and the increasing costs of fuel and vehicle insurance. These financial risks are managed by the centre staff whose task it is to minimise costs wherever possible. All members of staff and volunteers undergo DBS verification in order to mitigate the risks associated with child protection legislation.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
03438618 (England and Wales)

Registered Charity number
1088911

Registered office
Unit 13 The Match Factory
140 Speke Road
Garston
Liverpool
L19 2RF

Trustees

Independent Examiner
V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Approved by order of the board of trustees on 10 December 2021 and signed on its behalf by:

A Johnson

Mrs A Johnson - Trustee

Independent examiner's report to the trustees of Speke Garston Minibus Agency ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr G J Rummens
FCCA
V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

10 December 2021

Speke Garston Minibus Agency

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Sales		229,349	330,739
COVID support		32,354	-
Other income		63	314
Total		261,766	331,053
EXPENDITURE ON			
Charitable activities			
Minibus Hire		106,261	138,071
Other		153,839	148,818
Total		260,100	286,889
NET INCOME		1,666	44,164
RECONCILIATION OF FUNDS			
Total funds brought forward		389,559	345,395
TOTAL FUNDS CARRIED FORWARD		391,225	389,559

The notes form part of these financial statements

Balance Sheet
31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	6	30,549	62,986
CURRENT ASSETS			
Debtors	7	26,319	57,140
Prepayments and accrued income		2,223	3,014
Cash at bank		343,282	280,129
		371,824	340,283
CREDITORS			
Amounts falling due within one year	8	(11,148)	(13,710)
NET CURRENT ASSETS		360,676	326,573
TOTAL ASSETS LESS CURRENT LIABILITIES		391,225	389,559
NET ASSETS		391,225	389,559
FUNDS	9		
Unrestricted funds		391,225	389,559
TOTAL FUNDS		391,225	389,559

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 10 December 2021 and were signed on its behalf by:

A Johnson

Mrs A Johnson - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	Straight line over 4 years
Motor vehicles	-	Straight line over 4 years
Computer equipment	-	Straight line over 4 years

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. NET INCOME/(EXPENDITURE)

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

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	32,437	35,381
Surplus on disposal of fixed assets	(400)	(1,500)

continued...

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

Trustees are reimbursed for out-of-pocket expenses incurred whilst carrying out their duties on behalf of Speke Garston Minibus Agency. The aggregate value reimbursed for the year was £100.00 (2020 - Nil).

4. STAFF COSTS

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

	31.3.21	31.3.20
Staff	3	4

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Sales	330,739
Other income	314
Total	331,053
EXPENDITURE ON	
Charitable activities	
Minibus Hire	138,071
Other	148,818
Total	286,889
NET INCOME	44,164
RECONCILIATION OF FUNDS	
Total funds brought forward	345,395
TOTAL FUNDS CARRIED FORWARD	389,559

continued...

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2020	1,705	2,893	319,395	7,521	331,514
Disposals	-	-	(9,450)	-	(9,450)
At 31 March 2021	1,705	2,893	309,945	7,521	322,064
DEPRECIATION					
At 1 April 2020	905	2,893	257,209	7,521	268,528
Charge for year	-	-	32,437	-	32,437
Eliminated on disposal	-	-	(9,450)	-	(9,450)
At 31 March 2021	905	2,893	280,196	7,521	291,515
NET BOOK VALUE					
At 31 March 2021	800	-	29,749	-	30,549
At 31 March 2020	800	-	62,186	-	62,986

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	26,319	57,140

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade creditors	905	1,505
VAT	8,643	8,485
Accruals and deferred income	1,600	3,720
	11,148	13,710

9. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	389,559	1,666	391,225
TOTAL FUNDS	389,559	1,666	391,225

continued...

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	261,766	(260,100)	1,666
TOTAL FUNDS	261,766	(260,100)	1,666

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	345,395	44,164	389,559
TOTAL FUNDS	345,395	44,164	389,559

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	331,053	(286,889)	44,164
TOTAL FUNDS	331,053	(286,889)	44,164

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	345,395	45,830	391,225
TOTAL FUNDS	345,395	45,830	391,225

continued...

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	592,819	(546,989)	45,830
TOTAL FUNDS	592,819	(546,989)	45,830

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
INCOME AND ENDOWMENTS		
Charitable activities		
Sales	220,343	321,733
Grants	41,360	9,006
	261,703	330,739
Other income		
Interest received	63	314
Total incoming resources	261,766	331,053
EXPENDITURE		
Charitable activities		
Motor expenses	52,874	69,508
Driver and volunteer expenses	53,387	68,063
	106,261	137,571
Support costs		
Management		
Wages	96,519	81,963
Social security	3,329	4,173
	99,848	86,136
Finance		
Bank charges	765	1,024
Other		
Rent, rates and water	9,544	10,770
Insurance	1,153	1,132
Light and heat	1,031	1,141
Telephone	1,167	1,596
Post, stationery and computer	1,110	1,620
Sundries	966	1,781
Waste and cleaning	664	984
Repairs and renewals	1,253	2,267
Subscriptions	189	326
Training Costs	-	1,699
Advertising	-	180
Donation	500	500
Depreciation of tangible fixed assets	32,438	35,381
Gain on sale of tangible fixed assets	(400)	(1,500)
	49,615	57,877
Governance costs		
Accountancy and legal fees	1,600	2,000
Carried forward	1,600	2,000

This page does not form part of the statutory financial statements

Speke Garston Minibus Agency

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
Governance costs		
Brought forward	1,600	2,000
Professional fees	2,011	2,281
	3,611	4,281
Total resources expended	260,100	286,889
Net income	1,666	44,164

This page does not form part of the statutory financial statements