

Company number 5003822

Charity number 1102014

GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2024

**GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

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**GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

TRUSTEES AND PROFESSIONAL ADVISORS

Registered charity name	Goole & District Community Transport Group
Operating name	Goole GoFar
Charity number	1102014
Company registration number	5003822
Principal and registered office	51 Carlisle Street Goole East Yorkshire DN14 5DS
Trustees and Directors	Linda Thornton Frank Bryars Brian Robertson Jackie Smith Richard Berry Linda Kerrigan
Independent examiner	P Sharpe FCA Townends Accountants LLP Carlisle Street Goole East Yorkshire DN14 5DX

**GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
COMPANY LIMITED BY GUARANTEE
YEAR ENDED 31 MARCH 2024**

Report of the trustees for the year ending 31 March 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Chair's report

I am pleased to say that after a number of years of being impacted by the Covid-19 pandemic, the challenge to build back service levels to pre-pandemic numbers has this year been more than achieved. This to some extent has been replaced by other challenges, including trying to attract more volunteer drivers as demand for our transport provision increases and continually chasing funding opportunities to try and meet the ever-increasing cost of running GoFar and vehicle replacement.

In the year we have continued to strive to provide flexible, accessible and responsive transport solutions for our local community helping to enable them to live more independently and enjoy life to the full. This year we have been operating for 20 years, starting with one minibus in 2004. It is great to know that 20 years on our services are needed more than ever and we continue to evaluate and develop to meet the need. This year Staff and Trustees have created a 3-year strategic Business Plan, so we know what our aims and objectives are for the next few years. We have also created a Social Value statement, which looks at all elements of the charity and helps us know what it takes to shape, embed and deliver social value successfully.

All of the above would not be possible though without the great work of Christine who manages the charity on a day-to-day basis, our staff and volunteers without whom we would cease to exist, the Trustees who meet regularly to discuss all elements of the charity and our members who support and use our services.

Thank you to everyone involved in Gofar as we move into our 21st Year. I feel the charity has a positive future and very much hope that we will continue to support the local community for another 20 years.

Linda Thornton
Chair

**GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
COMPANY LIMITED BY GUARANTEE
YEAR ENDED 31 MARCH 2024**

Report of the trustees for the year ending 31 March 2024 (continued)

Our purposes and activities

The purposes of the charity are:

Provide a community transport service for such of the inhabitants of Goole and its neighbourhood who are in need of such a service because of age, sickness or disability (mental or physical), or poverty, or because of a lack of availability of adequate and safe public passenger services.

The main objectives and activities for the year were to focus upon the promotion of the said objects. The strategies employed to assist the charity to meet these objectives included the following.

- The use of Volunteers
- Provision of transport
- Assisting the elderly, sick and disabled
- Providing a safe environment
- Providing adequate public passenger services.
- Working with other Organisations

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit": running a charity (PB2). The charity relies on grants, earned income and fundraising income to cover its operating costs. Open access to our projects, sessions and services is important and is reflected within our policies set out in detail later in this report.

Goole and District Community Transport Group under the umbrella name of the Goole GoFar has been established in the local community for 20 years and has developed its services and fleet of vehicles in response to community needs.

The strategies employed to achieve the charity's aims and objectives are:

- The advancement of health
- Support for those with disabilities
- Environment / Conservation
- Economic / Community development / Employment

Our beneficiaries are:

- Children / young people
- Elderly / old people
- People with disabilities
- Other charities or voluntary bodies
- Those suffering social & economic deprivation

**GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
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Report of the trustees for the year ending 31 March 2024 (continued)

The organisation is open five days a week offering a range of transport options that support the residents and young people living in Goole and the surrounding area. These include:

- **MiBus & Dial A Ride services** access to town shopping services
- **The MediBus service** access to hospital, doctors and any medical appointment.
- **GoFar and Howdenshire Outings** days out to areas within the Yorkshire area
- **Lunch Outings** to eating establishments based locally for the elderly
- **School contracts** - providing young people with transport to schools and after school activities.
- **Monthly shopping bus for Hook Residents**
- **Community Bus Routes**
- **Community Group Hire**

Access to transport options

The Goole GoFar has been established in the local community for approximately 20 years and has developed its services and fleet of vehicles in response to community need. It operates with: 7 minibuses operating under Section 19 or 22 permits and an accessible car.

During 2023 the total passenger journeys made was 32,766 and covered over 101,545 miles.

Volunteers and staff

Current Staff Team – Two part-time office and five part-time drivers

Volunteer Team – Six GoFar Trustees, eight drivers.

Volunteer hours for 2023 were – 2632 hours of in-kind time, which equates in monetary terms to £29,000.

All members of staff provide vital skill sets to ensure GoFar continues to move forward regardless of the obstacles we come up against.

Achievements and performance

Our services target Goole and the surrounding area which is inclusive of Howdenshire and the marshland communities. The transport is vital to these communities due to lack of public transport available and the highly ruralised nature of the area they live in. Lack of transport adversely impacts on many people in Goole and Howdenshire limiting their access to key services, reducing independence and self-confidence and contributing to social and economic deprivation.

The Charity maintained its local authority contracts held which included the MiBus shopping services and MediBus. They were successful with several funding applications which allowed them to continue offering their members Days Out and Lunches.

**GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
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Report of the trustees for the year ending 31 March 2024 (continued)

Achievements and performance (continued)

The main challenge has been maintaining the fleet as lead times for the delivery of new vehicles has been well over 18 months. Vehicle shortage is a national if not European issue following on from the Covid Shutdowns and older vehicles have incurred increased maintenance costs.

Goole & District Community Transport aim is to continue to respond to the local transport needs. We are always focused on improving our service provision to cater for our member's needs. Which we continue to do within the ever-changing environment we now live in.

Future Plans: Goole is on the verge of some major regeneration initiatives which will impact on all of the Goole GoFar's user groups in terms of the new services, activities and facilities they will be able to access through the provision of affordable, low cost transport. Partners/stakeholders will include:

- Existing user groups
- User/community groups operating within both the local and wider community whom may not have engaged with the Goole GoFar
- Local health providers (General Practice)
- NHS Humber and North Yorkshire Integrated Care Board - as the major commissioning body of health services, as well as working on a more local level with Health Trainers etc
- Local Authority both in terms of the joint work they do with Health. The role that Goole GoFar has to play in the delivery of community transport services and the Total Transport initiative across the East Riding of Yorkshire will be developed.

Financial review

Against the backdrop of limited resources and ongoing insecurities over funding, the period to 31st March 2024 with the aid of sound financial management and the support of its staff and volunteers the organisation has recorded a balance of free reserves for the period of £34,967.

Investment powers and policy

Aside from building up a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds available for long term investment. A review of investment options is undertaken at the end of each financial year.

Reserves policy and going concern

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trustees consider that the recorded level of reserves as at 31st March 2024 is sufficient to sustain the charity in the medium term.

The trustees have reviewed the reserves policy and going concern basis of the charity and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The trustees are of the view that the charity is a going concern.

**GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
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Report of the trustees for the year ending 31 March 2024 (continued)

Plans for future periods

Goole & District Community Transport has over the last year built service provision back to pre covid levels. With fares income and community group bookings dramatically reduced over previous years the priority was and still is to rebuild our fares income. The charity has raised grant funding to help plug the gaps effected by the reduced provision.

Goole & District Community Transport aim is to continue to respond to local transport needs. Together with local community transport colleagues and the East Riding Yorkshire Council (ERYC) Transportation Services Team, the charity will work towards the five priority actions within the ERYC Community Transport Strategy 2022-2029.

Its purpose is to ensure a coherent and forward-looking approach to tackling transport issues in the wider context across the East Riding. Section 19 of the Local Transport plan (LTP) recognises the importance of community transport and the Community Transport strategy is a formal appendix to the main LTP document

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees' and Directors

Name:	Appointed/Resigned:	Position:
Mrs Linda Thornton		Chair
Mr Frank Bryars		Trustee/Director
Mr Brian Robertson		Trustee/Director
Mrs Jackie Smith		Trustee/Director
Mrs Linda Kerrigan	Appointed January 2024	Trustee/Director
Mr Richard Berry		Trustee/Director/ Midas Trainer

Managers and Personnel

Name:	Position:
Christine Dales	Business Manager and Company Secretary
Andy Smith	Operations Co-ordinator

**GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
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Report of the trustees for the year ending 31 March 2024 (continued)

Managers and Personnel continued

Drivers

John Read	Minibus Driver
Chris Clark	Minibus Driver
Stuart Ross	Minibus Driver
Justine Dixon	Minibus Driver
Michelle Garner	Minibus Driver
John Law	Volunteer Driver
Richard Berry	Volunteer Driver/Midas Trainer
Graham Saunders	Volunteer Driver
Robin Seaman	Volunteer Driver
Mark Birtles	Volunteer Driver
Paul Kerrigan	Volunteer Driver
David Bradley	Volunteer Driver
Chris Broughton	Volunteer Driver
Started April 2023	

Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 24th December 2003 and registered as a charity on 10th February 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Appointment of trustees

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

The following directors retire and offer themselves for re-election.

Linda Thornton	
Richard Berry	
Mr Frank Bryars	Retiring August 2024
Mr Brian Robertson	
Jackie Smith	
Linda Kerrigan	Appointed January 2024

The management committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. Therefore as part of the recruitment of trustees the group promotes the need to acknowledge their experience to assist the charity.

In order to promote a broad mix, members of the Management Committee are requested to provide a list of their skills (and update it each year if re-elected) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Management Committee.

**GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
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Report of the trustees for the year ending 31 March 2024 (continued)

Trustee induction and training

New trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees, which must have a minimum of three and can have up to nine members, administers the charity. The board normally meets quarterly. A Manager is appointed by the trustees to manage the day to day operations of the charity. To facilitate effective operations, the Centre Manager has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and the sessions and support provided.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee, manager or staff member must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Pay policy for senior staff

The directors consider the board of directors, who are the Trust's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the organisation on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 8 to the accounts.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle bills as they fall due, regular liaison with the bank, and active management of trade debtors and creditor balances to ensure effective cash flow for the charity.

Attention has also been focussed on non-financial risks arising from fire, health and safety of staff, volunteers, and residents and young people accessing the centre. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

The risks associated with Covid-19 have been incorporated into the health and safety policy, it requires that all reasonable and practical steps are taken to minimise these risks, recognising that Goole Gofar cannot completely eliminate the risk of Covid-19.

**GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
COMPANY LIMITED BY GUARANTEE**

YEAR ENDED 31 MARCH 2024

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Goole & District Community Transport Group for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclose to our independent examiners

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the charities independent examiner is unaware, and
- the trustees, having made enquiries of fellow directors and the charities independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

Linda Thornton (Chair)

**GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GOOLE AND DISTRICT COMMUNITY TRANSPORT
GROUP**

YEAR ENDED 31 MARCH 2024

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024, which are set out on pages 12 to 24.

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').

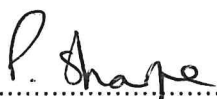
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). 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 EXAMINERS REPORT

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 accounting 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.



Paul Sharpe FCA
Townends Accountants LLP
Independent examiner
Carlisle Street
Goole
East Riding of Yorkshire
DN14 5DX

29/7/24

**GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 31 MARCH 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments from:					
Donations	(4)	8,950	28,802	37,752	39,605
Charitable activities	(5)	181,737	-	181,737	218,017
Fundraising		2,560	-	2,560	1,863
Total Income		193,247	28,802	222,049	259,485
Expenditure on:					
Charitable activities	(6)	193,780	22,552	216,332	220,126
Total Expenditure		193,780	22,552	216,332	220,126
Transfers between funds					
		-	-	-	-
Net income/(expenditure) and net movement in funds for the year		(533)	6,250	5,717	39,360
Reconciliation of funds:					
Total funds brought forward		80,782	4,750	85,532	46,172
Total funds carried forward		80,249	11,000	91,249	85,532

The statement of financial activities includes all gains and losses recognised in the year.

All of the above amounts relate to continuing activities

**GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
COMPANY LIMITED BY GUARANTEE**

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Note	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	12		<u>45,282</u>		<u>30,595</u>
			45,282		30,595
CURRENT ASSETS					
Debtors	13	2,043		2,011	
Cash at bank and in hand		<u>49,486</u>		<u>56,470</u>	
		51,529		58,481	
CREDITORS: Amounts falling due within one year					
		<u>5,562</u>		<u>3,544</u>	
NET CURRENT ASSETS/(LIABILITIES)			45,967		54,937
NET ASSETS			<u>91,249</u>		<u>85,532</u>
FUNDS					
Unrestricted funds			80,249		80,782
Restricted funds			11,000		4,750
	14		<u>91,249</u>		<u>85,532</u>

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Council members' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Council Members acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the committee and authorised for issue on the 24th JULY 2024 and are signed on their behalf by:

Signature.....  Chair
Linda Thornton

Signature.....  Secretary
Christine Dales

**GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1 General Information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 51 Carlisle Street, Goole DN14 5DS.

2 Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

3 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Preparation of the accounts on a going concern basis

The trustees are of the view that having secured funding for a further twelve months and that there is sufficient free reserves to accommodate a period whereby other funding can be secured to cover existing staff, projects and services that on this basis the assessment of the trustees is that the charity is a going concern.

The slow recovery in the current economy and funding cut backs within our local authority has meant that there has been an increased demand on both locally sourced, government sources and grant funding available to the charity. As such many of the projects, sessions and services are provided to residents and young people free of charge or by way of a small donation to cover general overheads. However, the trustees remain in regular contact with grant funders, sponsoring local authorities and the local community in order to secure their on-going financial support.

**GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3 Accounting Policies (Continued)

e) Income recognition policies

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty the receipt of the income is considered probable; and
- The amount can be measured reliably.
- income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

f) Donated goods, services or facilities

Donated goods, services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated goods, services or facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the organisations work or for specific projects undertaken by the charity.

**GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3 Accounting Policies (Continued)

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity heading:

- Expenditure on charitable activities include all relative costs to further the purposes of the charity and their associated costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the organisations projects and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

k) Operating leases

The charity classifies the lease of the building as operating leases. Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Tangible fixed assets are capitalised, if they can be used for more than one year and cost at least £1,000. A full asset register is maintained by the charity. Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold property improvements	- 5 years straight line
General Equipment	- 5 years straight line
Motor Vehicles	- 5 years straight line

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

n) Cash in bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity or three months or less from the date of acquisition or opening of the deposit or similar account.

**GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3 Accounting Policies (Continued)

o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from the past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligations can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p) Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

q) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included with the associated staff cost and allocated therefore to raising funds, charitable activities, support and governance cost and charged to the unrestricted funds of the charity.

Pension costs charged in the Statement of Financial Activities represent the contributions payable by the company in the year.

**GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3 Legal status of the organisation

The organisation is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

4 Donations

	2024 Unrestricted £	2024 Restricted £	2024 Total £
Screwfix Foundation		1,750	1,750
Awards for All		9,990	9,990
Goole Windfarm Cost of Living	4,950		4,950
Do it for East Yorkshire		2,500	2,500
Two Ridings Community Fund	2,000		2,000
Drax Community Fund		2,000	2,000
ERYC Bus Replacement Fund		10,000	10,000
Do it for East Yorkshire		1,562	1,562
Drax Community Fund		1,000	1,000
Gilberdyke Parish Council	2,000		2,000
	8,950	28,802	37,752

	2023 Unrestricted £	2023 Restricted £	2023 Total £
Hull & East Riding grant		2,005	2,005
Sir James Reckitt Charity		2,500	2,500
Garfield Weston		15,000	15,000
ERYC Hardship grant		10,000	10,000
Charles & Elsie Sykes Trust		3,000	3,000
ERYC quick fix grant		2,500	2,500
Brelms Trust CIO grant		4,600	4,600
	-	39,605	39,605

5 Income from charitable activities

	2024 Unrestricted £	2024 Restricted £	2024 Total £
Fares	36,059		36,059
Contract	144,493		144,493
Training	1,185		1,185
	181,737	-	181,737

	2023 Unrestricted £	2023 Restricted £	2023 Total £
Fares	88,347		88,347
Contract	128,295		128,295
Training	1,375		1,375
	218,017	-	218,017

GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

6 Analysis of expenditure on charitable activities

	UNRESTRICTED	UNRESTRICTED	RESTRICTED	RESTRICTED	RESTRICTED	RESTRICTED	RESTRICTED	RESTRICTED	RESTRICTED	RESTRICTED	2024
	Management, Governance & Administration	Core costs & Covid	Screwfix Foundation	Awards for All	Do It For East Yorks. (Hook, Fun & Friendship Project)	Do It For East Yorks. (20th Anniversary Celebrations)	Drax Community Fund	ERYC Quick Fix Grant	Charles and Elsie Sykes Trust	Total funds	
	£	£	£	£	£	£	£	£	£	£	
Salaries inc Tax & National Insurance		106,302								106,302	
Pensions	7,706									7,706	
Office Rent & Utilities	15,808									15,808	
Buildings Maintenance	(304)		1,750							1,446	
Equipment Costs										-	
Stationery/Telephones		5,076								5,076	
Training	1,281									1,281	
Travel										-	
Advertising	42									42	
Vehicle Running Costs		35,652		9,990	2,500		2,000	2,500		52,642	
Driver/Other Vehicle Costs		4,974								4,974	
Volunteer Expenses		4,661							2,250	6,911	
PPE Costs		21								21	
Consultancy & Evaluation						1,562				-	
Fundraising Costs	213									1,775	
Accountancy	936									936	
General Admin Costs	1,827									1,827	
Depreciation		16,808								16,808	
Bank charges	427									427	
Proceeds on sale of motor vehicle	(7,650)								-	7,650	
	20,286	173,494	1,750	9,990	2,500	1,562	2,000	2,500	2,250	216,332	

GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

6 Analysis of expenditure on charitable activities

	UNRESTRICTED	UNRESTRICTED	RESTRICTED	RESTRICTED	RESTRICTED	RESTRICTED	RESTRICTED	RESTRICTED	RESTRICTED	RESTRICTED	RESTRICTED	RESTRICTED	2023
	Management, Governance & Administration	Core costs & Covid All	Awards for all	Office Improvement	ERYC Replacement Vehicle Fund	Hull and East Riding Grant	Sir James Reckitt Charity	Garfield Weston	ERYC Hardship Grant	Charles and Elsie Sykes Trust	Brehms Trust	Total funds	
	£	£	£	£	£	£	£	£	£	£	£	£	
Salaries inc Tax & National Insurance		106,688										106,688	
Pensions	7,202											7,202	
Office Rent & Utilities	18,066		72									18,138	
Buildings Maintenance	2,188											2,188	
Equipment Costs												-	
Stationery/Telephones		5,439										5,439	
Training	-		1,550									1,550	
Travel												-	
Advertising	26											26	
Vehicle Running Costs		15,502	4,197				2,500	15,000	10,000		4,600	51,799	
Driver/Other Vehicle Costs		3,359										3,359	
Volunteer Expenses		3,492				2,005				750		6,247	
PPE Costs		820										820	
Consultancy & Evaluation												-	
Fundraising Costs	1,945											1,945	
Accountancy	886											886	
General Admin Costs	3,034											3,034	
Depreciation		479		4,330	5,700							10,509	
Bank charges	295											295	
	33,642	135,780	5,819	4,330	5,700	2,005	2,500	15,000	10,000	750	4,600	220,126	

**GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7 Net income/(expenditure) for the year

	2024	2023
This is stated after charging	£	£
Operating leases - Premises	11,000	11,000
Independent examiners' fees	690	660
Pension costs	7,706	7,202
	19,396	18,862

8 Analysis of staff costs and trustee remuneration and expenses

	2024	2023
Salaries and wages	93,377	91,998
Social security costs	12,925	14,691
Pensions	7,706	7,202
	114,008	113,890

No employees had emoluments in excess of £60,000 (2023: £60,000). The charity trustees were not paid or received any other benefits in the year (2023: nil) neither were they reimbursed expenses during the year (2023: nil). No charity trustee received payment for professional or other services supplied to the charity (2023: nil).

9 Staff Numbers

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

	2024	2023
Management and Governance	1	1
Support	1	1
Project Staff	5	5
	7	7

10 Related party transactions

None of the trustees (or any persons connected with) received any remuneration or travelling expenses during the year. Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £33,274 (2023: £34,917).

There were no other related party transactions during the year (2023: nil)

11 Corporation Taxation

The charity is a registered charity as such is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12 Tangible assets

	Leasehold Property Improvem'ts	General Equipment	Computer Equipment	Motor Vehicles	Total
<u>Cost</u>	£	£	£	£	£
At 1 April 2023	21,649	572	4,371	58,190	84,782
Additions	-	-	-	31,495	31,495
Disposals	-	-	-	-	-
At 31 March 2024	21,649	572	4,371	89,685	116,277
<u>Depreciation</u>					
At 1 April 2023	15,155	467	3,175	35,390	54,187
Charge for year	4,330	53	426	11,999	16,808
On disposal	-	-	-	-	-
At 31 March 2024	19,485	520	3,601	47,389	70,995
<u>Net book value</u>					
At 31 March 2024	2,164	52	770	42,296	45,282

13 Debtors

	2024	2023
	£	£
Other debtors	2,043	2,011
	<u>2,043</u>	<u>2,011</u>

14 Analysis of net assets between funds

	General Fund £	Designated Fund £	Restricted Fund £	2024 Total £
Tangible fixed assets	45,282	-	-	45,282
Bank Account	(8,222)	46,708	11,000	49,486
Debtors	2,043	-	-	2,043
Creditors	(5,562)	-	-	(5,562)
	<u>33,541</u>	<u>46,708</u>	<u>11,000</u>	<u>91,249</u>
	General Fund £	Designated Fund £	Restricted Fund £	2023 Total £
Tangible fixed assets	30,595	-	-	30,595
Bank Account	9,365	42,355	4,750	56,470
Debtors	2,011	-	-	2,011
Creditors	(3,544)	-	-	(3,544)
	<u>38,427</u>	<u>42,355</u>	<u>4,750</u>	<u>85,532</u>

GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
COMPANY LIMITED BY GUARANTEE
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FOR THE YEAR ENDED 31 MARCH 2024

15 Analysis of movement of funds

	Balance 01.04.23 £	Incoming £	Outgoing £	Transfers £	Balance 31.03.24 £
Unrestricted funds	38,427	193,247	193,780	(4,353)	33,541
Designated Fund	42,355	-	-	4,353	46,708
Restricted - Charles & Elsie Sykes Trust	2,250	-	2,250	-	-
Restricted - ERYC quick fix grant	2,500	-	2,500	-	-
Restricted - Screwfix Foundation	-	1,750	1,750	-	-
Restricted - Awards for All	-	9,990	9,990	-	-
Restricted - Do it for East Yorkshire	-	2,500	2,500	-	-
Restricted - Drax Community Fund	-	2,000	2,000	-	-
Restricted - ERYC Bus Replacement Fund	-	10,000	-	-	10,000
Restricted - Do it for East Yorkshire	-	1,562	1,562	-	-
Restricted - Drax Community Fund	-	1,000	-	-	1,000

85,532	222,049	216,332	-	91,249
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	Balance 01.04.22 £	Incoming £	Outgoing £	Transfers £	Balance 31.03.23 £
Unrestricted funds	(21,483)	219,880	169,422	9,451	38,427
Designated Fund	14,525	-	-	27,830	42,355
Restricted - Office refurbishment	10,824	-	4,330	(6,494)	-
Restricted - Vehicle replacement fund	34,500	-	5,700	(28,800)	-
Restricted - Quick fix fund for computers	1,987	-	-	(1,987)	-
Restricted - Awards For All	5,819	-	5,819	-	-
Restricted - Hull & East Riding Charitable Trust	-	2,005	2,005	-	-
Restricted - Sir James Reckitt Charity	-	2,500	2,500	-	-
Restricted - Garfield Weston	-	15,000	15,000	-	-
Restricted - ERYC Hardship grant	-	10,000	10,000	-	-
Restricted - Charles & Elsie Sykes Trust	-	3,000	750	-	2,250
Restricted - ERYC quick fix grant	-	2,500	-	-	2,500
Restricted - Brelms Trust grant	-	4,600	4,600	-	-

46,172	259,485	220,126	-	85,532
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Name of fund

Description, nature and purposes of the fund

Designated Fund

To cover all associated costs for a three month period in the event that the charity was to wind down and cease operations

ERYC Bus Replacement Fund

To contribute to the cost of fleet replacement

Drax Community Fund

To cover the 20th Anniversary AGM costs in August 2024

GOOLE AND DISTRICT COMMUNITY TRANSPORT GROUP
 COMPANY LIMITED BY GUARANTEE
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 MARCH 2024

16 Operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Not later than 1 year	11,000	11,000
Later than 1 year and not later than 5 years	-	11,000
Later than 5 years	-	-
	<u>11,000</u>	<u>22,000</u>