

TRANSPORT FOR SICK CHILDREN LIMITED

England & Wales · Charity number 1110618

Details

Other names	MANCHESTER AND DISTRICT TRANSPORT FOR SICK CHILDREN
Status	Registered
Legal form	Charitable company
Company number	05454582
Registered	2005-07-28
Register	View on the Charity Commission register

Contact

Address	Transport for Sick Children Broadstone Mill Broadstone Road Stockport SK5 7DL
Phone	01614434122
Email	to@transportforsickchildren.org
Website	www.transportforsickchildren.org

Activities

Objects: TO RELIEVE THE NEED AND SICKNESS OF CHILDREN BY THE PROVISION OF VOLUNTARY TRANSPORT TO AND FROM HOSPITALS, CLINICS AND OUT PATIENTS DEPARTMENTS FOR SUCH CHILDREN AND THEIR CARERS WHO RESIDE IN AND AROUND MANCHESTER.

Activities: The transport of sick children to hospital appointments or for therapeutic care

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

Geography

- **Area of benefit:** IN AND AROUND MANCHESTER.
- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£169,598	£193,788	-	-
2024-03-31	£160,723	£173,854	-	-
2023-03-31	£162,093	£157,426	-	-
2022-03-31	£149,876	£141,911	-	-
2021-03-31	£149,168	£110,056	-	-

Trustees

Name	Role	Appointed
George Stenson	Chair	2023-10-03
Alice Mary Sweeney Carroll		2025-10-17
Angela Chan		2024-10-04
ERIC HOUGHTON		2019-09-20
GAYNOR KERSHAW		2024-11-01
Julie Baum		2024-10-04
PAULINE COPE		2025-10-17

TRANSPORT FOR SICK CHILDREN LIMITED

England & Wales - Charity number 1110618

Accounts

TRANSPORT FOR SICK CHILDREN LIMITED

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2025**

Registered Charity No. 1110618
Company Limited by Guarantee (England and Wales) No. 05454582

TRANSPORT FOR SICK CHILDREN LIMITED

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TRANSPORT FOR SICK CHILDREN

Report of the trustees for the year ended 31st March 2025

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2025 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 the 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

The purposes of the charity are to relieve the need and sickness of children by the provision of voluntary transport to and from hospitals, clinics and out-patient departments for such children and their carers who reside in and around Manchester. The children mainly reside in the deprived areas of the conurbation.

The main activities are the total health needs of the child are the Charity's first consideration. The service is available to any children and their carers who are referred by a health, education or social services professional to the Charity.

To achieve its objectives the Charity maintains close relationships with its funders and, at Board level, considers Community Transport and NHS strategy. This requires being involved with Community Transport groups, such as the Greater Manchester Community Transport Forum (Steering and Development Group). The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through ensuring that children, mainly from families in difficult circumstances, attend medical appointments at the appointed time resulting in the child having the correct treatment at the right time. Stress is also reduced for the family served with a safe, friendly transport service and a child receiving timely treatment. Because the appointments are kept the NHS benefits not only from delivering the appropriate medical attention, but with a cost saving brought about by the "Did Not Attend" statistics decreasing. The "Did Not Attend" figures, which record those who did not turn up for appointments, are a major cost issue for the whole of the NHS.

A review of our achievements and performance

The main achievement during the year was the delivery of 692 (2024 749) children to appointments, accomplishing 3,841 (2024 4,151) trips and 76,552 (2024 91,237) miles in the process.

TRANSPORT FOR SICK CHILDREN

Financial review

The Charity's Incoming Resources totalled £169,598 (last year £160,723) in the twelve months to 31st March 2025. The sources of income were as follows:

	%	
	2025	2024
NHS ICB	91.81	96.24
Donations/Fundraising	1.64	1.65
Bank Interest	6.39	2.11

Donations totalled £2,778 this year. This included a £400.00 donation from Vernon Building Society and several donations from our Volunteer Drivers and families that use the service. There were cuts to interest rates in August 2024 but remained steady during the financial year resulting in around £10,844 of investment income. The Charity's need to retain liquidity has precluded long term investment, i.e. one year or more, because of income uncertainty due to changes in health care budgets and the requirement to ensure sufficient, ongoing operational funding.

Expenditure has also continued to be well controlled and is reviewed at every Board meeting.

Key changes in the year compared to 2024 are:

	2025 £	2024 £	Difference £
Employment Costs	88,097	77,655	+10,442
Drivers Mileage	48,397	51,541	-3,144
Rent and Rates	19,795	19,446	+349
Governance Costs	2,398	2,461	-63
Telephone	1,121	1,207	-86

The charity has made a deficit of £24,190 compared with a deficit last year of £13,131. £16,185 of the deficit this year is due to donations made from the Heywood, Middleton and Rochdale (HMR) Fund. These funds were restricted for the benefit of Heywood, Middleton and Rochdale resident children. Fourteen HMR charitable organisations applied to the fund, with ten being successful after consideration by the Board receiving donations ranging from £750 - £2,200. Employment costs also increased in line with the NHS Agenda for Change published pay scales for all staff. The charity continued to prioritise spending around publicity and promotion to recruit more volunteer drivers; this has been desperately needed and will continue into next year.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2025 was £217,190 of which £216,672 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

TRANSPORT FOR SICK CHILDREN

The Charity's main source of income is grants and donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

The key plan is to continue to maintain and expand the service in the Greater Manchester area. If funding becomes available, to have the service replicated in another UK urban area.

Structure, governance and management

Transport for Sick Children Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 4th May 2005. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 17th May 2005.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of three years

Trustee induction and training

Most trustees are already familiar with the work of the charity as a result of either their work within a member organisation or as a volunteer.

Additionally, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charities Commission and attend governance courses.

Organisation

The board of trustees administers the charity. The board normally meets monthly. A senior manager is appointed by the trustees to manage the day-to-day operations of the charity.

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 or senior manager with any service providers 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, other than the payment for 4 hours work experience, at minimum wage, for the daughter of a key member of staff.

Reference and administrative information

Charity Name: Transport for Sick Children Limited

Charity Number: 1110618

Company Registration Number: 05454582

TRANSPORT FOR SICK CHILDREN

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:

Key management personnel: Trustees and Directors

Gaynor Kershaw	Acting Treasurer	
Pauline Cope	Secretary	
Eric Houghton		
George Stenson	Chairman	
Julie Baum		(appointed October 2024)
Shun Chan		(appointed October 2024)

Registered Office

Stockport Business and Innovation Centre Suite 338
 Broadstone Mill
 Broadstone Road
 Stockport
 Cheshire
 SK5 7DL

Independent Examiners

Hilton-Jones t/a Community Accountancy Service
 Hollinwood Business Centre
 Albert Street
 Oldham
 OL8 3QL

Bankers

The Royal Bank of Scotland plc
 4 The Downs
 Altrincham
 WA14 2PY

The Charity Bank Limited
 Fosse House
 182 High Street
 Tonbridge
 TN9 1BE

Solicitors

Hale Solicitors
 Octagon House, 8a Fir Road
 Stockport
 Cheshire
 SK7 2NP

TRANSPORT FOR SICK CHILDREN

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Transport for Sick Children Limited 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 charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

George Stenson
Chairman

Date: 3rd October 2025

Independent examiner's report to the trustees of TRANSPORT FOR SICK CHILDREN LIMITED

I report on the accounts of the company for the year ended 31st March 2025, which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



James Hilton Jones FCCA

Hilton Jones t/a Community Accountancy Service, Hollinwood Business Centre, Albert Street, Oldham OL8 3QL

Date: 3rd October 2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Income from:					
Donations and legacies	(3)	158,754	-	158,754	157,402
Charitable Activities	(4)	-	-	-	-
Other Trading Activities	(5)	-	-	-	-
Investment Income		10,844	-	10,844	3,321
Total		169,598	-	169,598	160,723
Expenditure on:					
Raising Funds	(6)	3,368	-	3,368	3,793
Charitable Activities	(6)	174,235	16,185	190,420	170,061
Other	(6)	-	-	-	-
Total		177,603	16,185	193,788	173,854
Net movement in funds		(8,005)	(16,185)	(24,190)	(13,131)
Reconciliation of funds					
Total funds brought forward	(17)	305,195	26,168	331,363	344,494
Total funds carried forward	(17)	297,190	9,983	307,173	331,363

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 17 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2025

Company registration number 05454582

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(11)	518	1,036
Total fixed assets		<u>518</u>	<u>1,036</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	1,641	46,312
Cash at Bank & in Hand		310,486	289,738
Total current assets		<u>312,127</u>	<u>336,050</u>
Liabilities:			
Creditors: Amounts falling due within one year	(15)	5,472	5,723
Net current assets or liabilities		<u>306,655</u>	<u>330,327</u>
Total assets less current liabilities		307,173	331,363
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u><u>307,173</u></u>	<u><u>331,363</u></u>
The funds of the charity:			
Restricted income funds	(17)	9,983	26,168
Unrestricted income funds	(17)	297,190	305,195
Total charity funds		<u><u>307,173</u></u>	<u><u>331,363</u></u>

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and the Financial Reporting Standard for Smaller Entities.

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

~ complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 3rd October 2025

Gaynor Kershaw Acting Treasurer

George Stenson Chair

The notes on pages 10 to 17 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2025

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Net movement in funds	(24,190)	(13,131)
Add back depreciation	518	2,052
Deduct investment income	(10,844)	(3,321)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	44,671	(44,002)
Increase/(decrease) in creditors	(251)	435
Net cash used in operating activities	<u>9,904</u>	<u>(57,967)</u>
Cash flows from investment activities:		
Interest	10,844	3,321
Purchase of fixed assets	-	(1,554)
Net cash provided by investing activities	<u>10,844</u>	<u>1,767</u>
Increase/(decrease) in cash and cash equivalents during the year	20,748	(56,200)
Cash and cash equivalents brought forward	289,738	345,938
Cash and cash equivalents carried forward	<u><u>310,486</u></u>	<u><u>289,738</u></u>

Notes to the accounts for the year ended 31st March 2025

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is 1 restricted fund.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense.

The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of membership fees, website and publicity and marketing.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers 33.33% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The Charity operates an auto enrolment pension scheme. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £80 (2024: £nil). This comprised one trustee paid for travel expenses. The daughter of an employee was paid for work experience in July and August 2024.

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Donations	2,778	-	2,778	2,592
General grants:				
NHS Wigan	11,859	-	11,859	11,788
NHS Bolton	13,501	-	13,501	13,420
NHS Bury	4,631	-	4,631	4,603
NHS Heywood, Middleton and Rochdale	29,670	-	29,670	29,494
NHS Central Manchester	35,715	-	35,715	35,502
NHS Oldham	20,193	-	20,193	20,073
NHS Salford	15,895	-	15,895	15,800
NHS Stockport	7,417	-	7,417	7,373
NHS Tameside and Glossop	9,802	-	9,802	9,743
NHS Trafford	7,025	-	7,025	6,983
Gift Aid	268	-	268	31
	158,754	-	158,754	157,402

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Donations	2,592	-	2,592
General grants:			
NHS Wigan	11,788	-	11,788
NHS Bolton	13,420	-	13,420
NHS Bury	4,603	-	4,603
NHS Heywood, Middleton and Rochdale	29,494	-	29,494
NHS Central Manchester	35,502	-	35,502
NHS Oldham	20,073	-	20,073
NHS Salford	15,800	-	15,800
NHS Stockport	7,373	-	7,373
NHS Tameside and Glossop	9,743	-	9,743
NHS Trafford	6,983	-	6,983
Gift Aid	31	-	31
	<u>157,402</u>	<u>-</u>	<u>157,402</u>

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Membership	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Membership	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Fundraising events	-	-	-	-
	-	-	-	-

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Fundraising events	-	-	-
	-	-	-

6. Expenditure

	Provision of Voluntary Transport £	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Expenditure on raising funds:			
Membership Fees	604	604	715
Website	2,263	2,263	300
Publicity and Promotion	501	501	2,778
	<u>3,368</u>	<u>3,368</u>	<u>3,793</u>
Expenditure on charitable activities:			
Employment Costs	88,097	88,097	77,655
Room Hire	75	75	643
Training	86	86	303
Taxi's for Appointments	-	-	1,047
Drivers' Mileage	48,397	48,397	51,541
Car Seats	740	740	509
DBS Checks	237	237	160
Minor Equipment, Repairs and Security	78	78	25
Donations Paid	17,283	17,283	-
IT Maintenance	4,166	4,166	3,638
Parties and Celebrations	2,315	2,315	1,809
Telephone	1,121	1,121	1,207
Travel	209	209	269
Rent and Rates	19,795	19,795	19,446
Insurance	566	566	512
Bank Charges	405	405	418
Governance and Support Costs	2,398	2,398	2,461
Post, Printing & Stationery	3,934	3,934	6,366
Depreciation	518	518	2,052
	<u>190,420</u>	<u>190,420</u>	<u>170,061</u>
Other expenditure:			
Sundries	-	-	-
	-	-	-
	<u>193,788</u>	<u>193,788</u>	<u>173,854</u>
Restricted funds		16,185	-
Unrestricted funds		<u>177,603</u>	<u>173,854</u>
		<u>193,788</u>	<u>173,854</u>

7. Analysis of expenditure on charitable activities

The charity performs only one activity which is the provision of voluntary transport to and from hospitals, clinics and outpatients departments for children and their carers who live in and around Manchester.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2025	Basis of apportionment
Accountancy Fees	-	958	958	type of expense
Accountancy Support	306	-	306	type of expense
Trustees Expenses	-	171	171	type of expense
AGM Costs	-	894	894	type of expense
Professional Fees	69	-	69	type of expense
	<u>375</u>	<u>2,023</u>	<u>2,398</u>	

Previous reporting period

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	930	930	type of expense
Accountancy Support	408	-	408	type of expense
AGM Costs	-	895	895	type of expense
Professional Fees	228	-	228	type of expense
	<u>636</u>	<u>1,825</u>	<u>2,461</u>	

9. Analysis of staff costs

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Wages and Salaries	86,188	76,990
Holiday Pay Accrual Adjustments	-	(366)
Redundancy	-	-
Social Security Costs	642	-
Pension Costs	1,267	1,031
	<u>88,097</u>	<u>77,655</u>
Charitable activities	88,097	77,655
Support costs	-	-
	<u>88,097</u>	<u>77,655</u>

The average number of employees during the year was 5 (previous year: 5).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil). No employees has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Independent examination fees	958	930
	<u>958</u>	<u>930</u>

11. Tangible Fixed Assets

	Computer Equipment	Total
	£	£
Cost		
At 1 April 2024	12,272	12,272
Additions	-	-
At 31 March 2025	<u>12,272</u>	<u>12,272</u>
Depreciation		
At 1 April 2024	11,236	11,236
Charge for Year	518	518
At 31 March 2025	<u>11,754</u>	<u>11,754</u>
NET BOOK VALUE		
At 31 March 2025	<u>518</u>	<u>518</u>
At 31 March 2024	<u>1,036</u>	<u>1,036</u>

12. Stocks

The organisation does not hold any stocks.

13. Analysis of debtors

	2025	2024
	£	£
Debtors	51	43,799
Prepayments	1,590	2,513
	<u>1,641</u>	<u>46,312</u>

Debtors and prepayments related to unrestricted funds both in 2025 and 2024.

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	3,850	4,011
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	1,264	1,438
Deferred income	-	-
Taxation and social security costs	358	274
	<u>5,472</u>	<u>5,723</u>

15. Deferred income

The organisation did not defer any income (2024: £nil).

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

	2025	2024
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	225,195	169,598	(177,603)	-	217,190
Designated Funds	80,000	-	-	-	80,000
	<u>305,195</u>	<u>169,598</u>	<u>(177,603)</u>	<u>-</u>	<u>297,190</u>

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	238,326	160,723	(173,854)	-	225,195
Designated Funds	80,000	-	-	-	80,000
	<u>318,326</u>	<u>160,723</u>	<u>(173,854)</u>	<u>-</u>	<u>305,195</u>

Name of unrestricted fund:

General Fund
Designated Funds

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future redundancy and closure costs

Analysis of movements in restricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Restricted Donations	26,168	-	(16,185)	-	9,983
	<u>26,168</u>	<u>-</u>	<u>(16,185)</u>	<u>-</u>	<u>9,983</u>

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Restricted Donations	26,168	-	-	-	26,168
	<u>26,168</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,168</u>

Name of restricted fund:

Restricted Donations

Description, nature and purpose of the fund

to be used in Heywood, Middleton and Rochdale areas only

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	518	-	-	518
Cash at bank and in hand	220,503	80,000	9,983	310,486
Other net current assets/(liabilities)	(3,831)	-	-	(3,831)
Creditors of more than one year	-	-	-	-
Total	217,190	80,000	9,983	307,173

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	1,036	-	-	1,036
Cash at bank and in hand	183,570	80,000	26,168	289,738
Other net current assets/(liabilities)	40,589	-	-	40,589
Creditors of more than one year	-	-	-	-
Total	225,195	80,000	26,168	331,363

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Income and Expenditure Account

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Income		
Donations	2,778	2,592
General grants:		
NHS Wigan	11,859	11,788
NHS Bolton	13,501	13,420
NHS Bury	4,631	4,603
NHS Heywood, Middleton and Rochdale	29,670	29,494
NHS Central Manchester	35,715	35,502
NHS Oldham	20,193	20,073
NHS Salford	15,895	15,800
NHS Stockport	7,417	7,373
NHS Tameside and Glossop	9,802	9,743
NHS Trafford	7,025	6,983
Gift Aid	268	31
Membership	-	-
Investment Income	10,844	3,321
Fundraising events	-	-
Total Income	169,598	160,723
Expenditure		
Membership Fees	604	715
Website	2,263	300
Publicity and Promotion	501	2,778
Employment Costs	88,097	77,655
Room Hire	75	643
Training	86	303
Taxi's for Appointments	-	1,047
Drivers' Mileage	48,397	51,541
Car Seats	740	509
DBS Checks	237	160
Minor Equipment, Repairs and Security	78	25
Donations Paid	17,283	-
IT Maintenance	4,166	3,638
Parties and Celebrations	2,315	1,809
Telephone	1,121	1,207
Travel	209	269
Rent and Rates	19,795	19,446
Bank Charges	405	418
Insurance	566	512
Governance and Support Costs	2,398	2,461
Post, Printing & Stationery	3,934	6,366
Depreciation	518	2,052
Sundries	-	-
Total Expenditure	193,788	173,854
Surplus/(deficit for year)	(24,190)	(13,131)

TRANSPORT FOR SICK CHILDREN LIMITED

England & Wales - Charity number 1110618

Accounts

TRANSPORT FOR SICK CHILDREN LIMITED

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

Registered Charity No. 1110618
Company Limited by Guarantee (England and Wales) No. 05454582

TRANSPORT FOR SICK CHILDREN LIMITED

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TRANSPORT FOR SICK CHILDREN

Report of the trustees for the year ended 31st March 2024

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st 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 the 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

The purposes of the charity are to relieve the need and sickness of children by the provision of voluntary transport to and from hospitals, clinics and out-patient departments for such children and their carers who reside in and around Manchester. The children mainly reside in the deprived areas of the conurbation.

The main activities are the total health needs of the child are the Charity's first consideration. The service is available to any children and their carers who are referred by a health, education or social services professional to the Charity.

To achieve its objectives the Charity maintains close relationships with its funders and, at Board level, considers Community Transport and NHS strategy. This requires being involved with Community Transport groups, such as the Greater Manchester Community Transport Forum (Steering and Development Group). The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through ensuring that children, mainly from families in difficult circumstances, attend medical appointments at the appointed time resulting in the child having the correct treatment at the right time. Stress is also reduced for the family served with a safe, friendly transport service and a child receiving timely treatment. Because the appointments are kept the NHS benefits not only from delivering the appropriate medical attention, but with a cost saving brought about by the "Did Not Attend" statistics decreasing. The "Did Not Attend" figures, which record those who did not turn up for appointments, are a major cost issue for the whole of the NHS.

A review of our achievements and performance

The main achievement during the year was the delivery of 749 (2023 740) children to appointments, accomplishing 4,151 (2023 4,442) trips and 91,237 (2023 88,633) miles in the process.

TRANSPORT FOR SICK CHILDREN

Financial review

The Charity's Incoming Resources totalled £157,387 (last year £162,093) in the twelve months to 31st March 2024. The sources of income were as follows:

	%	
	2024	2023
CCG's	96.24	92.62
Donations/Fundraising	1.65	6.46
Bank Interest	2.11	0.92

Donations totalled £2,592. It, again, also includes several donations from our Volunteer Drivers. Interest rates have increased during the year resulting in £3,321 of investment income. The Charity's need to retain liquidity has precluded long term investment, i.e. one year or more, because of income uncertainty due to changes in health care budgets and the requirement to ensure sufficient, ongoing operational funding.

Expenditure has also continued to be well controlled and is reviewed at every Board meeting. Key changes in the year compared to 2023 are:

	2024 £	2023 £	Difference £
Employment Costs	77,655	67,575	+10,080
Drivers Mileage	51,541	45,234	+6,307
Rent and Rates	19,446	17,339	+2,107
Governance Costs	2,461	2,109	+352
Telephone	1,207	1,302	-95

The charity has made a deficit of £13,131 compared with a surplus last year of £4,667. There has been an increase in mileage costs to reflect the rate change due to increased fuel costs and activity during the year. Employment costs also increased in line with the NHS Agenda for Change published pay scales for all staff. The charity has increased spending around publicity and promotion to recruit more volunteer drivers, this has been desperately needed and will continue into next year. No further spend has been allocated from the £26,168 restricted funds for the Heywood, Middleton and Rochdale area for project development and administrative costs during this financial year but this will be reviewed during 2024/25.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2024 was £225,195 of which £224,159 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

TRANSPORT FOR SICK CHILDREN

The Charity's main source of income is grants and donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

The key plan is to continue to maintain and expand the service in the Greater Manchester area. If funding becomes available, to have the service replicated in another UK urban area.

Structure, governance and management

Transport for Sick Children Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 4th May 2005. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 17th May 2005.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of three years

Trustee induction and training

Most trustees are already familiar with the work of the charity as a result of either their work within a member organisation or as a volunteer.

Additionally, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charities Commission and attend governance courses.

Organisation

The board of trustees administers the charity. The board normally meets monthly. A senior manager is appointed by the trustees to manage the day-to-day operations of the charity.

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 or senior manager with any service providers 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, other than the payment for 4 hours work experience, at minimum wage, for the daughter of a key member of staff.

Reference and administrative information

Charity Name: Transport for Sick Children Limited

Charity Number: 1110618

Company Registration Number: 05454582

TRANSPORT FOR SICK CHILDREN**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:

Key management personnel: Trustees and Directors

Gaynor Kershaw	Acting Treasurer
Pauline Cope	Secretary
Eric Houghton	
George Stenson	Chairman
Terence Crewe	(resigned August 2023)

Registered Office

Stockport Business and Innovation Centre Suite 338
Broadstone Mill
Broadstone Road
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SK5 7DL

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

The Royal Bank of Scotland plc
4 The Downs
Altrincham
WA14 2PY

Solicitors

Hale Solicitors
Octagon House
8a Fir Road
Bramhall
Stockport
Cheshire
SK7 2NP

TRANSPORT FOR SICK CHILDREN

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Transport for Sick Children Limited 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 charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

George Stenson
Chairman

Date: 19th September 2024

Independent examiner's report to the trustees of TRANSPORT FOR SICK CHILDREN LIMITED

I report on the accounts of the company for the year ended 31st March 2024, which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive
 Beswick, Manchester, M11 3TQ

Date: 19th September 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Income from:					
Donations and legacies	(3)	157,402	-	157,402	160,596
Charitable Activities	(4)	-	-	-	-
Other Trading Activities	(5)	-	-	-	-
Investment Income		3,321	-	3,321	1,497
Total		160,723	-	160,723	162,093
Expenditure on:					
Raising Funds	(6)	3,793	-	3,793	9,261
Charitable Activities	(6)	170,061	-	170,061	148,070
Other	(6)	-	-	-	95
Total		173,854	-	173,854	157,426
Net movement in funds		(13,131)	-	(13,131)	4,667
Reconciliation of funds					
Total funds brought forward	(17)	318,326	26,168	344,494	339,827
Total funds carried forward	(17)	305,195	26,168	331,363	344,494

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 17 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2024

Company registration number 05454582

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(11)	1,036	1,534
Total fixed assets		<u>1,036</u>	<u>1,534</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	46,312	2,310
Cash at Bank & in Hand		289,738	345,938
Total current assets		<u>336,050</u>	<u>348,248</u>
Liabilities:			
Creditors: Amounts falling due within one year	(15)	5,723	5,288
Net current assets or liabilities		<u>330,327</u>	<u>342,960</u>
Total assets less current liabilities		<u>331,363</u>	<u>344,494</u>
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u>331,363</u>	<u>344,494</u>
The funds of the charity:			
Restricted income funds	(17)	26,168	26,168
Unrestricted income funds	(17)	305,195	318,326
Total charity funds		<u>331,363</u>	<u>344,494</u>

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and the Financial Reporting Standard for Smaller Entities.

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:
 ~ complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 19th September 2024

Gaynor Kershaw Acting Treasurer

George Stenson Chair

The notes on pages 10 to 17 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2024

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Net movement in funds	(13,131)	4,667
Add back depreciation	2,052	1,535
Deduct investment income	(3,321)	(1,497)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(44,002)	1,496
Increase/(decrease) in creditors	435	(860)
Net cash used in operating activities	(57,967)	5,341
Cash flows from investment activities:		
Interest	3,321	1,497
Purchase of fixed assets	(1,554)	-
Net cash provided by investing activities	1,767	1,497
Increase/(decrease) in cash and cash equivalents during the year	(56,200)	6,838
Cash and cash equivalents brought forward	345,938	339,100
Cash and cash equivalents carried forward	289,738	345,938

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is 1 restricted fund.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense.

The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of membership fees, website and publicity and marketing.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers 33.33% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The Charity operates an auto enrolment pension scheme. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

The daughter of a key member of staff was paid for 4 hours work experience, at minimum wage, during the year.

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2024	31 March	31 March	31 March
	£	£	£	£
Donations	2,592	-	2,592	10,089
General grants:				
NHS Wigan CCG	11,788	-	11,788	11,270
NHS Bolton CCG	13,420	-	13,420	14,988
NHS Bury CCG	4,603	-	4,603	4,401
NHS Heywood, Middleton and Rochdale CCG	29,494	-	29,494	28,196
NHS Central Manchester CCG	35,502	-	35,502	33,941
NHS Oldham CCG	20,073	-	20,073	19,190
NHS Salford CCG	15,800	-	15,800	15,105
NHS Stockport CCG	7,373	-	7,373	7,049
NHS Tameside and Glossop CCG	9,743	-	9,743	9,315
NHS Trafford CCG	6,983	-	6,983	6,676
Drivers' Donations	-	-	-	140
Gift Aid	31	-	31	236
	157,402	-	157,402	160,596

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	March 2023	31 March	31 March
	£	£	£
Donations	10,089	-	10,089
General grants:			
NHS Wigan CCG	11,270	-	11,270
NHS Bolton CCG	14,988	-	14,988
NHS Bury CCG	4,401	-	4,401
NHS Heywood, Middleton and Rochdale CCG	28,196	-	28,196
NHS Central Manchester CCG	33,941	-	33,941
NHS Oldham CCG	19,190	-	19,190
NHS Salford CCG	15,105	-	15,105
NHS Stockport CCG	7,049	-	7,049
NHS Tameside and Glossop CCG	9,315	-	9,315
NHS Trafford CCG	6,676	-	6,676
Drivers' Donations	140	-	140
Gift Aid	236	-	236
	<u>160,596</u>	<u>-</u>	<u>160,596</u>

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2024	31 March	31 March	31 March
	£	£	£	£
Membership	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	March 2023	31 March	31 March
	£	£	£
Membership	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Fundraising events	-	-	-	-
Previous reporting period				
	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	
Fundraising events	-	-	-	-

6. Expenditure

	Provision of Voluntary Transport £	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Expenditure on raising funds:			
Membership Fees		715	851
Website		300	2,855
Publicity and Promotion		2,778	5,555
		<u>3,793</u>	<u>9,261</u>
Expenditure on charitable activities:			
Employment Costs		77,655	67,575
Room Hire		643	-
Training		303	1,134
Taxi's for Appointments		1,047	437
Drivers' Mileage		51,541	45,234
Car Seats		509	844
DBS Checks		160	112
Minor Equipment, Repairs and Security		25	176
IT Maintenance		3,638	4,119
Parties and Celebrations		1,809	1,546
Telephone		1,207	1,302
Travel		269	236
Rent and Rates		19,446	17,339
Insurance		512	480
Bank Charges		418	350
Governance and Support Costs		2,461	2,109
Post, Printing & Stationery		6,366	3,542
Depreciation		2,052	1,535
		<u>170,061</u>	<u>148,070</u>
Other expenditure:			
Sundries		-	95
		-	95
		<u>173,854</u>	<u>157,426</u>
Restricted funds		-	-
Unrestricted funds		<u>173,854</u>	<u>157,426</u>
		<u>173,854</u>	<u>157,426</u>

7. Analysis of expenditure on charitable activities

The charity performs only one activity which is the provision of voluntary transport to and from hospitals, clinics and outpatients departments for children and their carers who live in and around Manchester.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	930	930	type of expense
Accountancy Support	408	-	408	type of expense
AGM Costs	-	895	895	type of expense
Professional Fees	228	-	228	type of expense
	<u>636</u>	<u>1,825</u>	<u>2,461</u>	

Previous reporting period

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	925	925	type of expense
AGM Costs	-	847	847	type of expense
Professional Fees	337	-	337	type of expense
	<u>337</u>	<u>1,772</u>	<u>2,109</u>	

9. Analysis of staff costs

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Wages and Salaries	76,624	67,166
Holiday Pay Accrual Adjustments	-	(366)
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	1,031	775
	<u>77,655</u>	<u>67,575</u>
Charitable activities	77,655	67,575
Support costs	-	-
	<u>77,655</u>	<u>67,575</u>

The average number of employees during the year was 5 (previous year: 5).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil). No employees has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Independent examination fees	930	925
	<u>930</u>	<u>925</u>

11. Tangible Fixed Assets

	Computer Equipment	Total
Cost	£	£
At 1 April 2023	10,718	10,718
Additions	1,554	1,554
At 31 March 2024	<u>12,272</u>	<u>12,272</u>
Depreciation		
At 1 April 2023	9,184	9,184
Charge for Year	2,052	2,052
At 31 March 2024	<u>11,236</u>	<u>11,236</u>
NET BOOK VALUE		
At 31 March 2024	<u>1,036</u>	<u>1,036</u>
At 31 March 2023	<u>1,534</u>	<u>1,534</u>

12. Stocks

The organisation does not hold any stocks.

13. Analysis of debtors

	2024	2023
	£	£
Debtors	43,799	-
Prepayments	2,513	2,310
	<u>46,312</u>	<u>2,310</u>

Debtors and prepayments related to unrestricted funds both in 2024 and 2023.

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	4,011	3,989
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	1,438	1,025
Deferred income	-	-
Taxation and social security costs	274	274
	<u>5,723</u>	<u>5,288</u>

15. Deferred income

The organisation did not defer any income (2023: £nil).

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

	2024	2023
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	238,326	160,723	(173,854)	-	225,195
Designated Funds	80,000	-	-	-	80,000
	<u>318,326</u>	<u>160,723</u>	<u>(173,854)</u>	<u>-</u>	<u>305,195</u>

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	233,659	162,093	(157,426)	-	238,326
Designated Funds	80,000	-	-	-	80,000
	<u>313,659</u>	<u>162,093</u>	<u>(157,426)</u>	<u>-</u>	<u>318,326</u>

Name of unrestricted fund:

General Fund
Designated Funds

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future redundancy and closure costs

Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Restricted Donations	26,168	-	-	-	26,168
	<u>26,168</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,168</u>

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Restricted Donations	26,168	-	-	-	26,168
	<u>26,168</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,168</u>

Name of restricted fund:

Restricted Donations

Description, nature and purpose of the fund

to be used in Heywood, Middleton and Rochdale areas only

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	1,036	-	-	1,036
Cash at bank and in hand	183,570	80,000	26,168	289,738
Other net current assets/(liabilities)	40,589	-	-	40,589
Creditors of more than one year	-	-	-	-
Total	225,195	80,000	26,168	331,363

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	1,534	-	-	1,534
Cash at bank and in hand	239,770	80,000	26,168	345,938
Other net current assets/(liabilities)	(2,978)	-	-	(2,978)
Creditors of more than one year	-	-	-	-
Total	238,326	80,000	26,168	344,494

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Income and Expenditure Account

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Income		
Donations	2,592	10,089
General grants:		
NHS Wigan CCG	11,788	11,270
NHS Bolton CCG	13,420	14,988
NHS Bury CCG	4,603	4,401
NHS Heywood, Middleton and Rochdale CCG	29,494	28,196
NHS Central Manchester CCG	35,502	33,941
NHS Oldham CCG	20,073	19,190
NHS Salford CCG	15,800	15,105
NHS Stockport CCG	7,373	7,049
NHS Tameside and Glossop CCG	9,743	9,315
NHS Trafford CCG	6,983	6,676
Drivers' Donations	-	140
Gift Aid	31	236
Membership	-	-
Investment Income	3,321	1,497
Fundraising events	-	-
Total Income	160,723	162,093
Expenditure		
Membership Fees	715	851
Website	300	2,855
Publicity and Promotion	2,778	5,555
Employment Costs	77,655	67,575
Room Hire	643	-
Training	303	1,134
Taxi's for Appointments	1,047	437
Drivers' Mileage	51,541	45,234
Car Seats	509	844
DBS Checks	160	112
Minor Equipment, Repairs and Security	25	176
IT Maintenance	3,638	4,119
Parties and Celebrations	1,809	1,546
Telephone	1,207	1,302
Travel	269	236
Rent and Rates	19,446	17,339
Bank Charges	418	350
Insurance	512	480
Governance and Support Costs	2,461	2,109
Post, Printing & Stationery	6,366	3,542
Depreciation	2,052	1,535
Sundries	-	95
Total Expenditure	173,854	157,426
Surplus/(deficit for year)	(13,131)	4,667

TRANSPORT FOR SICK CHILDREN LIMITED

England & Wales - Charity number 1110618

Accounts

TRANSPORT FOR SICK CHILDREN LIMITED

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2023**

Registered Charity No. 1110618
Company Limited by Guarantee (England and Wales) No. 05454582

TRANSPORT FOR SICK CHILDREN LIMITED

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TRANSPORT FOR SICK CHILDREN

Report of the trustees for the year ended 31st March 2023

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2023 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 the 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

The purposes of the charity are to relieve the need and sickness of children by the provision of voluntary transport to and from hospitals, clinics and out-patient departments for such children and their carers who reside in and around Manchester. The children mainly reside in the deprived areas of the conurbation.

The main activities are the total health needs of the child are the Charity's first consideration. The service is available to any children and their carers who are referred by a health, education or social services professional to the Charity.

To achieve its objectives the Charity maintains close relationships with its funders and, at Board level, considers Community Transport and NHS strategy. This requires being involved with Community Transport groups, such as the Greater Manchester Community Transport Forum (Steering and Development Group). The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through ensuring that children, mainly from families in difficult circumstances, attend medical appointments at the appointed time resulting in the child having the correct treatment at the right time. Stress is also reduced for the family served with a safe, friendly transport service and a child receiving timely treatment. Because the appointments are kept the NHS benefits not only from delivering the appropriate medical attention, but with a cost saving brought about by the "Did Not Attend" statistics decreasing. The "Did Not Attend" figures, which record those who did not turn up for appointments, are a major cost issue for the whole of the NHS.

A review of our achievements and performance

The main achievement during the year was the delivery of 740 (2022 679) children to appointments, accomplishing 4,442 (2022 4,592) trips and 88,633 (2022 93,407) miles in the process.

TRANSPORT FOR SICK CHILDREN

Financial review

The Charity's Incoming Resources totalled £162,093 (last year £149,876) in the twelve months to 31st March 2023. The sources of income were as follows:

	%	
	2023	2022
CCG's	92.62	98.05
Donations/Fundraising	6.46	1.92
Bank Interest	0.92	0.03

Donations totalled £10,089 from CAF, Vernon Building Society, Guides Belle Vue, Masonic Charity Fund and Pure Innovations. It, again, also includes several donations from our Volunteer Drivers. Interest rates have increased during the year resulting in £1,400 of investment income. The Charity's need to retain liquidity has precluded long term investment, i.e. one year or more, because of income uncertainty due to changes in health care budgets and the requirement to ensure sufficient, ongoing operational funding.

Expenditure has also continued to be well controlled and is reviewed at every Board meeting. Key changes in the year compared to 2022 are:

	2023 £	2022 £	Difference £
Employment Costs	67,575	62,264	+5,311
Drivers Mileage	45,234	40,765	+4,469
Rent and Rates	17,339	17,828	-489
Governance Costs	2,109	4,438	-2,329
Telephone	1,302	909	+393

The charity has made a surplus of £4,667 compared with last year of £7,965. There has been an increase in mileage costs to reflect the rate change due to increased fuel costs and activity during the year. Employment costs also increased in line with the NHS Agenda for Change published pay scales for all staff. The charity has increased spending around publicity and promotion in order to recruit more volunteer drivers, this has been desperately needed and will continue into next year. No further spend has been allocated from the £26,168 restricted funds for the Heywood, Middleton and Rochdale area for project development and administrative costs. In order to make best use of this funding, which is outside and additional to our service contract, work commenced to undertake a travel training project for older children, so they can become more independent for certain journeys. Whilst the preliminary work was encouraging the impact of Covid-19 has resulted in a pause in this proposed activity. The Board will review this during 2023/24.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

TRANSPORT FOR SICK CHILDREN

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2023 was £238,326 of which £236,792 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

The key plan is to continue to maintain and expand the service in the Greater Manchester area. If funding becomes available, to have the service replicated in another UK urban area.

Structure, governance and management

Transport for Sick Children Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 4th May 2005. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 17th May 2005.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of three years

Trustee induction and training

Most trustees are already familiar with the work of the charity as a result of either their work within a member organisation or as a volunteer.

Additionally, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charities Commission and attend governance courses.

Organisation

The board of trustees administers the charity. The board normally meets monthly. A senior manager is appointed by the trustees to manage the day-to-day operations of the charity.

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 or senior manager with any service providers 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.

TRANSPORT FOR SICK CHILDREN**Solicitors**

Hale Solicitors
Octagon House
8a Fir Road
Bramhall
Stockport
Cheshire
SK7 2NP

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Transport for Sick Children Limited 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 charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

George Stenson
Chairman

Date: 29th August 2023

Independent examiner's report to the trustees of TRANSPORT FOR SICK CHILDREN LIMITED

I report on the accounts of the company for the year ended 31st March 2023, which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive
 Beswick, Manchester, M11 3TQ

Date: 29th August 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
Further Details		£	£	£	£
Income from:					
Donations and legacies	(3)	160,596	-	160,596	149,836
Charitable Activities	(4)	-	-	-	-
Other Trading Activities	(5)	-	-	-	-
Investment Income		1,497	-	1,497	40
Total		162,093	-	162,093	149,876
Expenditure on:					
Raising Funds	(6)	9,261	-	9,261	2,379
Charitable Activities	(6)	148,070	-	148,070	139,363
Other	(6)	95	-	95	169
Total		157,426	-	157,426	141,911
Net movement in funds		4,667	-	4,667	7,965
Reconciliation of funds					
Total funds brought forward	(17)	313,659	26,168	339,827	331,862
Total funds carried forward	(17)	318,326	26,168	344,494	339,827

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 17 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2023

Company registration number 05454582

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	1,534	3,069
Total fixed assets		<u>1,534</u>	<u>3,069</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	2,310	3,806
Cash at Bank & in Hand		345,938	339,100
Total current assets		<u>348,248</u>	<u>342,906</u>
Liabilities:			
Creditors: Amounts falling due within one year	(15)	5,288	6,148
Net current assets or liabilities		<u>342,960</u>	<u>336,758</u>
Total assets less current liabilities		<u>344,494</u>	<u>339,827</u>
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u>344,494</u>	<u>339,827</u>
The funds of the charity:			
Restricted income funds	(17)	26,168	26,168
Unrestricted income funds	(17)	318,326	313,659
Total charity funds		<u>344,494</u>	<u>339,827</u>

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and the Financial Reporting Standard for Smaller Entities.

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

~ complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 29th August 2023

Gaynor Keershaw Acting Treasurer

George Stenson Chair

The notes on pages 10 to 17 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2023

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Net movement in funds	4,667	7,965
Add back depreciation	1,535	1,535
Deduct investment income	(1,497)	(40)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	1,496	14,185
Increase/(decrease) in creditors	(860)	(2,649)
Net cash used in operating activities	<u>5,341</u>	<u>20,996</u>
Cash flows from investment activities:		
Interest	1,497	40
Purchase of fixed assets	-	(4,603)
Net cash provided by investing activities	<u>1,497</u>	<u>(4,563)</u>
Increase/(decrease) in cash and cash equivalents during the year	6,838	16,433
Cash and cash equivalents brought forward	339,100	322,667
Cash and cash equivalents carried forward	<u><u>345,938</u></u>	<u><u>339,100</u></u>

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is 1 restricted fund.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense.

The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of membership fees, website and publicity and marketing.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers 33.33% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The Charity operates an auto enrolment pension scheme. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Donations	10,089	-	10,089	2,198
General grants:				
NHS Wigan CCG	11,270	-	11,270	11,192
NHS Bolton CCG	14,988	-	14,988	12,741
NHS Bury CCG	4,401	-	4,401	4,370
NHS Heywood, Middleton and Rochdale CCG	28,196	-	28,196	28,000
NHS Central Manchester CCG	33,941	-	33,941	33,706
NHS Oldham CCG	19,190	-	19,190	19,057
NHS Salford CCG	15,105	-	15,105	15,000
NHS Stockport CCG	7,049	-	7,049	7,000
NHS Tameside and Glossop CCG	9,315	-	9,315	9,250
NHS Trafford CCG	6,676	-	6,676	6,630
Drivers' Donations	140	-	140	129
Gift Aid	236	-	236	563
	<u>160,596</u>	<u>-</u>	<u>160,596</u>	<u>149,836</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Donations	2,198	-	2,198
General grants:			
NHS Wigan CCG	11,192	-	11,192
NHS Bolton CCG	12,741	-	12,741
NHS Bury CCG	4,370	-	4,370
NHS Heywood, Middleton and Rochdale CCG	28,000	-	28,000
NHS Central Manchester CCG	33,706	-	33,706
NHS Oldham CCG	19,057	-	19,057
NHS Salford CCG	15,000	-	15,000
NHS Stockport CCG	7,000	-	7,000
NHS Tameside and Glossop CCG	9,250	-	9,250
NHS Trafford CCG	6,630	-	6,630
Drivers' Donations	129	-	129
Gift Aid	563	-	563
	<u>149,836</u>	<u>-</u>	<u>149,836</u>

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Membership	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Membership	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Fundraising events	-	-	-	-

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Fundraising events	-	-	-

6. Expenditure

	Provision of Voluntary Transport £	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Expenditure on raising funds:			
Membership Fees	851	851	495
Website	2,855	2,855	1,050
Publicity and Promotion	5,555	5,555	834
	<u>9,261</u>	<u>9,261</u>	<u>2,379</u>

Expenditure on charitable activities:

Employment Costs	67,575	67,575	62,264
Covid Expenses	-	-	86
Training	1,134	1,134	402
Taxi's for Appointments	437	437	398
Drivers' Mileage	45,234	45,234	40,765
Health & Safety Costs	-	-	101
Car Seats	844	844	1,002
DBS Checks	112	112	32
Minor Equipment, Repairs and Security	176	176	54
IT Maintenance	4,119	4,119	4,269
Parties and Celebrations	1,546	1,546	1,034
Telephone	1,302	1,302	909
Travel	236	236	-
Rent and Rates	17,339	17,339	17,828
Insurance	480	480	433
Bank Charges	350	350	354
Governance and Support Costs	2,109	2,109	4,438
Post, Printing & Stationery	3,542	3,542	3,459
Depreciation	1,535	1,535	1,535
	<u>148,070</u>	<u>148,070</u>	<u>139,363</u>

Other expenditure:

Sundries	95	95	169
	<u>95</u>	<u>95</u>	<u>169</u>
	<u>157,426</u>	<u>157,426</u>	<u>141,911</u>

Restricted funds

Unrestricted funds

-	-
157,426	141,911
<u>157,426</u>	<u>141,911</u>

7. Analysis of expenditure on charitable activities

The charity performs only one activity which is the provision of voluntary transport to and from hospitals, clinics and outpatients departments for children and their carers who live in and around Manchester.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	925	925	type of expense
AGM Costs	-	847	847	type of expense
Professional Fees	337	-	337	type of expense
	<u>337</u>	<u>1,772</u>	<u>2,109</u>	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	930	930	type of expense
Legal Fees	2,880	-	2,880	type of expense
Annual Report Costs	-	400	400	type of expense
Professional Fees	228	-	228	type of expense
	<u>3,108</u>	<u>1,330</u>	<u>4,438</u>	

9. Analysis of staff costs

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Wages and Salaries	67,166	64,768
Holiday Pay Accrual Adjustments	(366)	(3,110)
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	775	606
	<u>67,575</u>	<u>62,264</u>
Charitable activities	67,575	62,264
Support costs	-	-
	<u>67,575</u>	<u>62,264</u>

The average number of employees during the year was 5 (previous year: 6).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil), No employees has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Independent examination fees	925	930
	<u>925</u>	<u>930</u>

11. Tangible Fixed Assets

	Computer Equipment	Total
	£	£
Cost		
At 1 April 2022	10,718	10,718
Additions	-	-
At 31 March 2023	<u>10,718</u>	<u>10,718</u>
Depreciation		
At 1 April 2022	7,649	7,649
Charge for Year	1,535	1,535
At 31 March 2023	<u>9,184</u>	<u>9,184</u>
NET BOOK VALUE		
At 31 March 2023	<u>1,534</u>	<u>1,534</u>
At 31 March 2022	<u>3,069</u>	<u>3,069</u>

12. Stocks

The organisation does not hold any stocks.

13. Analysis of debtors

	2023	2022
	£	£
Debtors	-	-
Prepayments	2,310	3,806
	<u>2,310</u>	<u>3,806</u>

Debtors and prepayments related to unrestricted funds both in 2023 and 2022.

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	3,989	4,796
Short-term compensated absences (holiday pay)	-	366
Other creditors and accruals	1,025	900
Deferred income	-	-
Taxation and social security costs	274	86
	<u>5,288</u>	<u>6,148</u>

15. Deferred income

The organisation did not defer any income (2022: £nil).

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

	2023	2022
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	233,659	162,093	(157,426)	-	238,326
Designated Funds	80,000	-	-	-	80,000
	<u>313,659</u>	<u>162,093</u>	<u>(157,426)</u>	<u>-</u>	<u>318,326</u>

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	225,694	149,876	(141,911)	-	233,659
Designated Funds	80,000	-	-	-	80,000
	<u>305,694</u>	<u>149,876</u>	<u>(141,911)</u>	<u>-</u>	<u>313,659</u>

Name of unrestricted fund:

General Fund
Designated Funds

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future redundancy and closure costs

Analysis of movements in restricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Restricted Donations	26,168	-	-	-	26,168
	<u>26,168</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,168</u>

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Restricted Donations	26,168	-	-	-	26,168
	<u>26,168</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,168</u>

Name of restricted fund:

Restricted Donations

Description, nature and purpose of the fund

to be used in Heywood, Middleton and Rochdale areas only

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	1,534	-	-	1,534
Cash at bank and in hand	239,770	80,000	26,168	345,938
Other net current assets/(liabilities)	(2,978)	-	-	(2,978)
Creditors of more than one year	-	-	-	-
Total	238,326	80,000	26,168	344,494

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	3,069	-	-	3,069
Cash at bank and in hand	232,932	80,000	26,168	339,100
Other net current assets/(liabilities)	(2,342)	-	-	(2,342)
Creditors of more than one year	-	-	-	-
Total	233,659	80,000	26,168	339,827

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Income and Expenditure Account

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Income		
Donations	10,089	2,198
General grants:		
NHS Wigan CCG	11,270	11,192
NHS Bolton CCG	14,988	12,741
NHS Bury CCG	4,401	4,370
NHS Heywood, Middleton and Rochdale CCG	28,196	28,000
NHS Central Manchester CCG	33,941	33,706
NHS Oldham CCG	19,190	19,057
NHS Salford CCG	15,105	15,000
NHS Stockport CCG	7,049	7,000
NHS Tameside and Glossop CCG	9,315	9,250
NHS Trafford CCG	6,676	6,630
Drivers' Donations	140	129
Gift Aid	236	563
Membership	-	-
Investment Income	1,497	40
Fundraising events	-	-
Total Income	162,093	149,876
Expenditure		
Membership Fees	851	495
Website	2,855	1,050
Publicity and Promotion	5,555	834
Employment Costs	67,575	62,264
Covid Expenses	-	86
Training	1,134	402
Taxi's for Appointments	437	398
Drivers' Mileage	45,234	40,765
Health & Safety Costs	-	101
Car Seats	844	1,002
DBS Checks	112	32
Minor Equipment, Repairs and Security	176	54
IT Maintenance	4,119	4,269
Parties and Celebrations	1,546	1,034
Telephone	1,302	909
Travel	236	-
Rent and Rates	17,339	17,828
Bank Charges	350	354
Insurance	480	433
Governance and Support Costs	2,109	4,438
Post, Printing & Stationery	3,542	3,459
Depreciation	1,535	1,535
Sundries	95	169
Total Expenditure	157,426	141,911
Surplus/(deficit for year)	4,667	7,965

TRANSPORT FOR SICK CHILDREN LIMITED

England & Wales - Charity number 1110618

Accounts

TRANSPORT FOR SICK CHILDREN LIMITED

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2022**

Registered Charity No. 1110618
Company Limited by Guarantee (England and Wales) No. 05454582

TRANSPORT FOR SICK CHILDREN LIMITED

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TRANSPORT FOR SICK CHILDREN

Report of the trustees for the year ended 31st March 2022

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2022 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 the 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

The purposes of the charity are to relieve the need and sickness of children by the provision of voluntary transport to and from hospitals, clinics and out-patient departments for such children and their carers who reside in and around Manchester. The children mainly reside in the deprived areas of the conurbation.

The main activities are the total health needs of the child are the Charity's first consideration. The service is available to any children and their carers who are referred by a health, education or social services professional to the Charity.

To achieve its objectives the Charity maintains close relationships with its funders and, at Board level, considers Community Transport and NHS strategy. This requires being involved with Community Transport groups, such as the Greater Manchester Community Transport Forum (Steering and Development Group). The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through ensuring that children, mainly from families in difficult circumstances, attend medical appointments at the appointed time resulting in the child having the correct treatment at the right time. Stress is also reduced for the family served with a safe, friendly transport service and a child receiving timely treatment. Because the appointments are kept the NHS benefits not only from delivering the appropriate medical attention, but with a cost saving brought about by the "Did Not Attend" statistics decreasing. The "Did Not Attend" figures, which record those who did not turn up for appointments, are a major cost issue for the whole of the NHS.

A review of our achievements and performance

The main achievement during the year was the delivery of 674 (2021 499) children to appointments, accomplishing 4,592 (2021 2,190) trips and 93,407 (2021 50,870) miles in the process. This was during an extremely challenging year, navigating our way through the Covid-19 crisis.

TRANSPORT FOR SICK CHILDREN

Financial review

The Charity's Incoming Resources totalled £149,876 (last year £149,168) in the twelve months to 31st March 2022. The sources of income were as follows:

	%	
	2022	2021
CCG's	98.05	99.80
Donations/Fundraising	1.92	1.22
Bank Interest	0.03	0.17

Donations totalled £2,198. It, again, also includes several donations from our Volunteer Drivers. Interest rates in the year have continued to be low. The Charity's need to retain liquidity has precluded long term investment, i.e. one year or more, because of income uncertainty due to changes in health care budgets and the requirement to ensure sufficient, ongoing operational funding.

Expenditure has also continued to be well controlled and is reviewed at every Board meeting. Key changes in the year compared to 2021 are:

	2022 £	2021 £	Difference £
Employment Costs	62,264	59,729	+2,535
Drivers Mileage	40,765	21,194	+19,571
Rent and Rates	17,828	17,494	+334
Governance Costs	4,438	2,627	+1,811
Telephone	909	825	+84

The charity has made a surplus of £7,965 compared with last year of £39,112. Covid-19 has continued to impact service activity but there has been a noticeable increase on the previous year as lockdowns were lifted. This can be seen in the significant increased spend for drivers mileage, as we head back towards pre-pandemic activity.

No further spend has been allocated from the £26,168 restricted funds for the Heywood, Middleton and Rochdale area for project development and administrative costs. In order to make best use of this funding, which is outside and additional to our Service Contract in the area, work commenced to undertake a travel training project for older children, so they can become more independent for certain journeys. Whilst the preliminary work was encouraging, the impact of Covid-19 has resulted in a pause in this proposed activity.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2022 was £233,659 of which £230,590 are free reserves, after allowing for funds tied up in tangible fixed assets.

TRANSPORT FOR SICK CHILDREN

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

The key plan is to continue to maintain and expand the service in the Greater Manchester area. If funding becomes available, to have the service replicated in another UK urban area.

Structure, governance and management

Transport for Sick Children Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 4th May 2005. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 17th May 2005.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of three years

Trustee induction and training

Most trustees are already familiar with the work of the charity as a result of either their work within a member organisation or as a volunteer.

Additionally, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charities Commission and attend governance courses.

Organisation

The board of trustees administers the charity. The board normally meets monthly. A senior manager is appointed by the trustees to manage the day-to-day operations of the charity.

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 or senior manager with any service providers 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.

Reference and administrative information

Charity Name: Transport for Sick Children Limited

Charity Number: 1110618

Company Registration Number: 05454582

TRANSPORT FOR SICK CHILDREN

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:

Key management personnel: Trustees and Directors

Gaynor Kershaw	Acting Treasurer	(from March 2022)
Pauline Cope	Secretary	
Eric Houghton		
George Stenson	Chairman	
Gill Heyworth	Treasurer	(resigned March 2022)

Registered Office

Stockport Business and Innovation Centre Suite 338
Broadstone Mill
Broadstone Road
Stockport
Cheshire
SK5 7DL

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

The Royal Bank of Scotland plc
4 The Downs
Altrincham
WA14 2PY

The Charity Bank Limited
Fosse House
182 High Street
Tonbridge
TN9 1BE

TRANSPORT FOR SICK CHILDREN

Solicitors

Hale Solicitors
 Octagon House
 8a Fir Road
 Bramhall
 Stockport
 Cheshire
 SK7 2NP

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Transport for Sick Children Limited 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 charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

George Stenson
 Chairman

Date: 14th September 2022

Independent examiner's report to the trustees of TRANSPORT FOR SICK CHILDREN LIMITED

I report on the accounts of the company for the year ended 31st March 2022, which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive
 Beswick, Manchester, M11 3TQ

Date: 14th September 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Income from:					
Donations and legacies	(3)	149,836	-	149,836	148,896
Charitable Activities	(4)	-	-	-	5
Other Trading Activities	(5)	-	-	-	-
Investment Income		40	-	40	267
Total		149,876	-	149,876	149,168
Expenditure on:					
Raising Funds	(6)	2,379	-	2,379	1,392
Charitable Activities	(6)	139,363	-	139,363	108,602
Other	(6)	169	-	169	62
Total		141,911	-	141,911	110,056
Net movement in funds		7,965	-	7,965	39,112
Reconciliation of funds					
Total funds brought forward	(17)	305,694	26,168	331,862	292,750
Total funds carried forward	(17)	313,659	26,168	339,827	331,862

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 17 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2022

Company registration number 05454582

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(11)	3,069	1
Total fixed assets		<u>3,069</u>	<u>1</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	3,806	17,991
Cash at Bank & in Hand		339,100	322,667
Total current assets		<u>342,906</u>	<u>340,658</u>
Liabilities:			
Creditors: Amounts falling due within one year	(15)	6,148	8,797
Net current assets or liabilities		<u>336,758</u>	<u>331,861</u>
Total assets less current liabilities		339,827	331,862
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u><u>339,827</u></u>	<u><u>331,862</u></u>
The funds of the charity:			
Restricted income funds	(17)	26,168	26,168
Unrestricted income funds	(17)	313,659	305,694
Total charity funds		<u><u>339,827</u></u>	<u><u>331,862</u></u>

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and the Financial Reporting Standard for Smaller Entities.

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

~ complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 14th September 2022

Gaynor Keershaw Acting Treasurer

George Stenson Chair

The notes on pages 10 to 17 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2022

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Net movement in funds	7,965	39,112
Add back depreciation	1,535	130
Deduct investment income	(40)	(267)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	14,185	(6,413)
Increase/(decrease) in creditors	(2,649)	5,217
Net cash used in operating activities	20,996	37,779
Cash flows from investment activities:		
Interest	40	267
Purchase of fixed assets	(4,603)	-
Net cash provided by investing activities	(4,563)	267
Increase/(decrease) in cash and cash equivalents during the year	16,433	38,046
Cash and cash equivalents brought forward	322,667	284,621
Cash and cash equivalents carried forward	339,100	322,667

Notes to the accounts**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is 1 restricted fund.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense.

The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of membership fees, website and publicity and marketing.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers 33.33% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The Charity operates an auto enrolment pension scheme. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Donations	2,198	-	2,198	1,831
General grants:				
NHS Wigan CCG	11,192	-	11,192	11,192
NHS Bolton CCG	12,741	-	12,741	12,741
NHS Bury CCG	4,370	-	4,370	4,370
NHS Heywood, Middleton and Rochdale CCG	28,000	-	28,000	28,000
NHS Central Manchester CCG	33,706	-	33,706	33,705
NHS Oldham CCG	19,057	-	19,057	19,057
NHS Salford CCG	15,000	-	15,000	15,000
NHS Stockport CCG	7,000	-	7,000	7,000
NHS Tameside and Glossop CCG	9,250	-	9,250	9,250
NHS Trafford CCG	6,630	-	6,630	6,630
Drivers' Donations	129	-	129	120
Gift Aid	563	-	563	-
	<u>149,836</u>	<u>-</u>	<u>149,836</u>	<u>148,896</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Donations	1,831	-	1,831
General grants:			
NHS Wigan CCG	11,192	-	11,192
NHS Bolton CCG	12,741	-	12,741
NHS Bury CCG	4,370	-	4,370
NHS Heywood, Middleton and Rochdale CCG	28,000	-	28,000
NHS Central Manchester CCG	33,705	-	33,705
NHS Oldham CCG	19,057	-	19,057
NHS Salford CCG	15,000	-	15,000
NHS Stockport CCG	7,000	-	7,000
NHS Tameside and Glossop CCG	9,250	-	9,250
NHS Trafford CCG	6,630	-	6,630
Drivers' Donations	120	-	120
	<u>148,896</u>	<u>-</u>	<u>148,896</u>

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Membership	-	-	-	5
	<u>-</u>	<u>-</u>	<u>-</u>	<u>5</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Membership	5	-	5
	<u>5</u>	<u>-</u>	<u>5</u>

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Fundraising events	-	-	-	-
	-	-	-	-

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Fundraising events	-	-	-
	-	-	-

6. Expenditure

	Provision of Voluntary Transport £	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Expenditure on raising funds:			
Membership Fees		495	533
Website		1,050	-
Publicity and Promotion		834	859
		<u>2,379</u>	<u>1,392</u>

Expenditure on charitable activities:

Employment Costs	62,264	62,264	59,729
Covid Expenses	86	86	314
Training	402	402	303
Taxi's for Appointments	398	398	200
Drivers' Mileage	40,765	40,765	21,194
Drivers' Expenses		-	251
Health & Safety Costs	101	101	-
Car Seats	1,002	1,002	415
DBS Checks	32	32	32
Minor Equipment, Repairs and Security	54	54	436
IT Maintenance	4,269	4,269	2,728
Parties and Celebrations	1,034	1,034	536
Telephone	909	909	825
Travel		-	-
Rent and Rates	17,828	17,828	17,494
Insurance	433	433	303
Bank Charges	354	354	245
Governance and Support Costs	4,438	4,438	840
Post, Printing & Stationery	3,459	3,459	2,627
Depreciation	1,535	1,535	130
	<u>139,363</u>	<u>139,363</u>	<u>108,602</u>

Other expenditure:

Sundries	169	169	62
	<u>169</u>	<u>169</u>	<u>62</u>
	<u>141,911</u>	<u>141,911</u>	<u>110,056</u>

Restricted funds		-	-
Unrestricted funds		141,911	110,056
		<u>141,911</u>	<u>110,056</u>

7. Analysis of expenditure on charitable activities

The charity performs only one activity which is the provision of voluntary transport to and from hospitals, clinics and outpatients departments for children and their carers who live in and around Manchester.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	930	930	type of expense
Legal Fees	2,880	-	2,880	type of expense
Annual Report Costs	-	400	400	type of expense
Professional Fees	228	-	228	type of expense
	<u>3,108</u>	<u>1,330</u>	<u>4,438</u>	

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	840	840	type of expense
	<u>-</u>	<u>840</u>	<u>840</u>	

9. Analysis of staff costs

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Wages and Salaries	64,768	55,729
Holiday Pay Accrual Adjustments	(3,110)	3,476
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	606	524
	<u>62,264</u>	<u>59,729</u>
Charitable activities	62,264	59,729
Support costs	-	-
	<u>62,264</u>	<u>59,729</u>

The average number of employees during the year was 6 (previous year: 6).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil), No employees has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Independent examination fees	930	840
	<u>930</u>	<u>840</u>

11. Tangible Fixed Assets

	Computer Equipment	Total
Cost	£	£
At 1 April 2021	6,115	6,115
Additions	4,603	4,603
At 31 March 2022	<u>10,718</u>	<u>10,718</u>
Depreciation		
At 1 April 2021	6,114	6,114
Charge for Year	1,535	1,535
At 31 March 2022	<u>7,649</u>	<u>7,649</u>
NET BOOK VALUE		
At 31 March 2022	<u>3,069</u>	<u>3,069</u>
At 31 March 2021	<u>1</u>	<u>1</u>

12. Stocks

The organisation does not hold any stocks.

13. Analysis of debtors

	2022	2021
	£	£
Debtors	-	15,426
Prepayments	3,806	2,565
	<u>3,806</u>	<u>17,991</u>

Debtors and prepayments related to unrestricted funds both in 2022 and 2021.

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	4,796	4,330
Short-term compensated absences (holiday pay)	366	3,476
Other creditors and accruals	900	905
Deferred income	-	-
Taxation and social security costs	86	86
	<u>6,148</u>	<u>8,797</u>

15. Deferred income

The organisation did not defer any income (2021: £nil).

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

	2022	2021
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	225,694	149,876	(141,911)	-	233,659
Designated Funds	80,000	-	-	-	80,000
	<u>305,694</u>	<u>149,876</u>	<u>(141,911)</u>	<u>-</u>	<u>313,659</u>

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	186,582	149,168	(110,056)	-	225,694
Designated Funds	80,000	-	-	-	80,000
	<u>266,582</u>	<u>149,168</u>	<u>(110,056)</u>	<u>-</u>	<u>305,694</u>

Name of unrestricted fund:

General Fund

Designated Funds

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For future redundancy and closure costs

Analysis of movements in restricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Restricted Donations	26,168	-	-	-	26,168
	<u>26,168</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,168</u>

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Restricted Donations	26,168	-	-	-	26,168
	<u>26,168</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,168</u>

Name of restricted fund:

Restricted Donations

Description, nature and purpose of the fund

to be used in Heywood, Middleton and Rochdale areas only

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	3,069	-	-	3,069
Cash at bank and in hand	232,932	80,000	26,168	339,100
Other net current assets/(liabilities)	(2,342)	-	-	(2,342)
Creditors of more than one year	-	-	-	-
Total	233,659	80,000	26,168	339,827

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	1	-	-	1
Cash at bank and in hand	216,499	80,000	26,168	322,667
Other net current assets/(liabilities)	9,194	-	-	9,194
Creditors of more than one year	-	-	-	-
Total	225,694	80,000	26,168	331,862

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Income and Expenditure Account

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Income		
Donations	2,198	1,831
General grants:		
NHS Wigan CCG	11,192	11,192
NHS Bolton CCG	12,741	12,741
NHS Bury CCG	4,370	4,370
NHS Heywood, Middleton and Rochdale CCG	28,000	28,000
NHS Central Manchester CCG	33,706	33,705
NHS Oldham CCG	19,057	19,057
NHS Salford CCG	15,000	15,000
NHS Stockport CCG	7,000	7,000
NHS Tameside and Glossop CCG	9,250	9,250
NHS Trafford CCG	6,630	6,630
Drivers' Donations	129	120
Gift Aid	563	-
Membership	-	5
Investment Income	40	267
Fundraising events	-	-
Total Income	149,876	149,168
Expenditure		
Membership Fees	495	533
Website	1,050	-
Publicity and Promotion	834	859
Employment Costs	62,264	59,729
Covid Expenses	86	314
Training	402	303
Taxi's for Appointments	398	200
Drivers' Mileage	40,765	21,194
Drivers' Expenses	-	251
Health & Safety Costs	101	-
Car Seats	1,002	415
DBS Checks	32	32
Minor Equipment, Repairs and Security	54	436
IT Maintenance	4,269	2,728
Parties and Celebrations	1,034	536
Telephone	909	825
Travel	-	-
Rent and Rates	17,828	17,494
Bank Charges	354	245
Insurance	433	303
Governance and Support Costs	4,438	840
Post, Printing & Stationery	3,459	2,627
Depreciation	1,535	130
Sundries	169	62
Total Expenditure	141,911	110,056
Surplus/(deficit for year)	7,965	39,112

TRANSPORT FOR SICK CHILDREN LIMITED

England & Wales - Charity number 1110618

Accounts

TRANSPORT FOR SICK CHILDREN LIMITED

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2021**

Registered Charity No. 1110618
Company Limited by Guarantee (England and Wales) No. 05454582

TRANSPORT FOR SICK CHILDREN LIMITED

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TRANSPORT FOR SICK CHILDREN

Report of the trustees for the year ended 31st March 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2021 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 the 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

The purposes of the charity are to relieve the need and sickness of children by the provision of voluntary transport to and from hospitals, clinics and out-patient departments for such children and their carers who reside in and around Manchester. The children mainly reside in the deprived areas of the conurbation.

The main activities are the total health needs of the child are the Charity's first consideration. The service is available to any children and their carers who are referred by a health, education or social services professional to the Charity.

To achieve its objectives the Charity maintains close relationships with its funders and, at Board level, considers Community Transport and NHS strategy. This requires being involved with Community Transport groups, such as the Greater Manchester Community Transport Forum (Steering and Development Group). The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through ensuring that children, mainly from families in difficult circumstances, attend medical appointments at the appointed time resulting in the child having the correct treatment at the right time. Stress is also reduced for the family served with a safe, friendly transport service and a child receiving timely treatment. Because the appointments are kept the NHS benefits not only from delivering the appropriate medical attention, but with a cost saving brought about by the "Did Not Attend" statistics decreasing. The "Did Not Attend" figures, which record those who did not turn up for appointments, are a major cost issue for the whole of the NHS.

A review of our achievements and performance

The main achievement during the year was the delivery of 499 (2020 721) children to appointments, accomplishing 2,190 (2020 5,396) trips and 50,870 (2020 100,167) miles in the process. This was during an extremely challenging year, navigating our way through the Covid-19 crisis.

TRANSPORT FOR SICK CHILDREN

Financial review

The Charity's Incoming Resources totalled £149,168 (last year £152,057) in the twelve months to 31st March 2021. The sources of income were as follows:

	%	
	2021	2020
CCG's	99.8	95.7
Donations/Fundraising	1.22	4.0
Bank Interest	0.17	0.30

Donations totalled £1,831. It, again, also includes several donations from our Volunteer Drivers. Interest rates in the year have continued to be low. The Charity's need to retain liquidity has precluded long term investment, i.e. one year or more, because of income uncertainty due to changes in health care budgets and the requirement to ensure sufficient, ongoing operational funding.

Expenditure has also continued to be well controlled and is reviewed at every Board meeting. Key changes in the year compared to 2020 are:

	2021 £	2020 £	Difference £
Employment Costs	59,729	59,221	+508
Drivers Mileage	21,194	48,028	-26,834
Rent and Rates	17,494	17,081	+413
Governance Costs	2,627	2,177	+450
Telephone	825	518	+307

The charity has made a surplus of £39,112 compared with last year of £4,478. Covid-19 has impacted the reduction in driver's mileage costs; activity has fluctuated considerably over the year.

No further spend has been allocated from the £26,168 restricted funds for the Heywood, Middleton and Rochdale area for project development and administrative costs. In order to make best use of this funding, which is outside and additional to our Service Contract in the area, work commenced to undertake a travel training project for older children, so they can become more independent for certain journeys. Whilst the preliminary work was encouraging, the impact of Covid-19 has resulted in a pause in this proposed activity.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

TRANSPORT FOR SICK CHILDREN

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2021 was £225,694 of which £225,693 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

The key plan is to continue to maintain and expand the service in the Greater Manchester area. If funding becomes available, to have the service replicated in another UK urban area.

Structure, governance and management

Transport for Sick Children Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 4th May 2005. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 17th May 2005.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of three years

Trustee induction and training

Most trustees are already familiar with the work of the charity as a result of either their work within a member organisation or as a volunteer.

Additionally, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charities Commission and attend governance courses.

Organisation

The board of trustees administers the charity. The board normally meets monthly. A senior manager is appointed by the trustees to manage the day-to-day operations of the charity.

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 or senior manager with any service providers 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.

TRANSPORT FOR SICK CHILDREN**Reference and administrative information**

Charity Name: Transport for Sick Children Limited

Charity Number: 1110618

Company Registration Number: 05454582

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:

Key management personnel: Trustees and Directors

Gaynor Kershaw

Pauline Cope Secretary

Eric Houghton

George Stenson Chairman

Gill Heyworth Treasurer

Registered Office

Stockport Business and Innovation Centre Suite 338

Broadstone Mill

Broadstone Road

Stockport

Cheshire

SK5 7DL

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

The Royal Bank of Scotland plc

4 The Downs

Altrincham

WA14 2PY

The Charity Bank Limited

Fosse House

182 High Street

Tonbridge

TN9 1BE

TRANSPORT FOR SICK CHILDREN**Solicitors**

Hale Solicitors
Octagon House
8a Fir Road
Bramhall
Stockport
Cheshire
SK7 2NP

TRANSPORT FOR SICK CHILDREN

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Transport for Sick Children Limited 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 charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

George Stenson
Chairman

Date: 20th January 2022

Independent examiner's report to the trustees of TRANSPORT FOR SICK CHILDREN LIMITED

I report on the accounts of the company for the year ended 31st March 2021, which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive
 Beswick, Manchester, M11 3TQ

Date: 20th January 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Income from:					
Donations and legacies	(3)	148,896	-	148,896	150,961
Charitable Activities	(4)	5	-	5	310
Other Trading Activities	(5)	-	-	-	-
Investment Income		267	-	267	786
Total		<u>149,168</u>	-	<u>149,168</u>	<u>152,057</u>
Expenditure on:					
Raising Funds	(6)	1,392	-	1,392	3,886
Charitable Activities	(6)	108,602	-	108,602	143,531
Other	(6)	62	-	62	162
Total		<u>110,056</u>	-	<u>110,056</u>	<u>147,579</u>
Net movement in funds		39,112	-	39,112	4,478
Reconciliation of funds					
Total funds brought forward	(17)	266,582	26,168	292,750	288,272
Total funds carried forward	(17)	<u>305,694</u>	<u>26,168</u>	<u>331,862</u>	<u>292,750</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 17 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2021

Company registration number 05454582

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(11)	1	131
Total fixed assets		<u>1</u>	<u>131</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	17,991	11,578
Cash at Bank & in Hand		322,667	284,621
Total current assets		<u>340,658</u>	<u>296,199</u>
Liabilities:			
Creditors: Amounts falling due within one year	(15)	8,797	3,580
Net current assets or liabilities		<u>331,861</u>	<u>292,619</u>
Total assets less current liabilities		331,862	292,750
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u><u>331,862</u></u>	<u><u>292,750</u></u>
The funds of the charity:			
Restricted income funds	(17)	26,168	26,168
Unrestricted income funds	(17)	305,694	266,582
Total charity funds		<u><u>331,862</u></u>	<u><u>292,750</u></u>

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and the Financial Reporting Standard for Smaller Entities.

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

~ complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 20th January 2022

Gill Heyworth Treasurer

George Stenson Chair

The notes on pages 10 to 17 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2021

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Net cash used in operating activities	37,779	(6,394)
Cash flows from investment activities:		
Interest	267	786
Purchase of fixed assets	-	-
Net cash provided by investing activities	<u>267</u>	<u>786</u>
Increase/(decrease) in cash and cash equivalents during the year	38,046	(5,608)
Cash and cash equivalents brought forward	284,621	290,229
Cash and cash equivalents carried forward	<u><u>322,667</u></u>	<u><u>284,621</u></u>

Notes to the accounts**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is 1 restricted fund.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense.

The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of publicity and marketing and membership fees.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers 15% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The Charity operates an auto enrolment pension scheme. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Donations	1,831	-	1,831	4,578
General grants:				
NHS Wigan CCG	11,192	-	11,192	11,192
NHS Bolton CCG	12,741	-	12,741	12,741
NHS Bury CCG	4,370	-	4,370	4,370
NHS Heywood, Middleton and Rochdale CCG	28,000	-	28,000	28,000
NHS Central Manchester CCG	33,705	-	33,705	33,705
NHS Oldham CCG	19,057	-	19,057	19,057
NHS Salford CCG	15,000	-	15,000	15,000
NHS Stockport CCG	7,000	-	7,000	7,000
NHS Tameside and Glossop CCG	9,250	-	9,250	9,250
NHS Trafford CCG	6,630	-	6,630	6,630
Drivers' Donations	120	-	120	155
Gift Aid	-	-	-	(717)
	<u>148,896</u>	<u>-</u>	<u>148,896</u>	<u>150,961</u>
Previous reporting period	150,961	-	150,961	

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Membership	5	-	5	310
	<u>5</u>	<u>-</u>	<u>5</u>	<u>310</u>
Previous reporting period	310	-	310	

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Fundraising events	-	-	-	-
Previous reporting period	-	-	-	-

6. Expenditure

	Provision of Voluntary Transport £	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Expenditure on raising funds:			
Membership Fees	533	533	35
Website	-	-	1,050
Publicity and Promotion	859	859	2,801
	1,392	1,392	3,886
Expenditure on charitable activities:			
Employment Costs	59,729	59,729	59,221
Covid Expenses	314	314	-
Training	303	303	389
Taxi's for Appointments	200	200	183
Drivers' Mileage	21,194	21,194	48,028
Drivers' Expenses	251	251	612
Drivers' Events	-	-	150
Car Seats	415	415	531
DBS Checks	32	32	153
Minor Equipment, Repairs and Security	436	436	436
Subscriptions	-	-	509
IT Maintenance	2,728	2,728	5,743
Parties and Celebrations	536	536	1,900
Telephone	825	825	518
Travel	-	-	154
Rent and Rates	17,494	17,494	17,081
Insurance	303	303	272
Bank Charges	245	245	205
Governance and Support Costs	840	840	2,177
Post, Printing & Stationery	2,627	2,627	5,070
Depreciation	130	130	199
	108,602	108,602	143,531
Other expenditure:			
Sundries	62	62	162
	62	62	162
	110,056	110,056	147,579
Restricted funds		-	3,832
Unrestricted funds		110,056	143,747
		110,056	147,579

7. Analysis of expenditure on charitable activities

The charity performs only one activity which is the provision of voluntary transport to and from hospitals, clinics and outpatients departments for children and their carers who live in and around Manchester.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	840	840	type of expense
	-	840	840	

9. Analysis of staff costs

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Wages and Salaries	59,205	58,673
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	524	548
	<u>59,729</u>	<u>59,221</u>
Charitable activities	59,729	59,221
Support costs	-	-
	<u>59,729</u>	<u>59,221</u>

The average number of employees during the year was 6 (previous year: 6).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil), No employees has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Independent examination fees	840	840
	<u>840</u>	<u>840</u>

11. Tangible Fixed Assets

	Computer Equipment	Total
Cost	£	£
At 1 April 2020	6,115	6,115
Additions	-	-
At 31 March 2021	<u>6,115</u>	<u>6,115</u>
Depreciation		
At 1 April 2020	5,984	5,984
Charge for Year	130	130
At 31 March 2021	<u>6,114</u>	<u>6,114</u>
NET BOOK VALUE		
At 31 March 2021	<u>1</u>	<u>1</u>
At 31 March 2020	<u>131</u>	<u>131</u>

12. Stocks

The organisation does not hold any stocks.

13. Analysis of debtors

	2021	2020
	£	£
Debtors	15,426	9,519
Prepayments	2,565	2,059
	<u>17,991</u>	<u>11,578</u>

Debtors and prepayments related to unrestricted funds both in 2021 and 2020.

14. Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors	4,330	2,644
Short-term compensated absences (holiday pay)	3,476	-
Other creditors and accruals	905	840
Deferred income	-	-
Taxation and social security costs	86	96
	<u>8,797</u>	<u>3,580</u>

15. Deferred income

The organisation did not defer any income (2020: £nil).

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

	2021	2020
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	186,582	149,168	(110,056)	-	225,694
Designated Funds	80,000	-	-	-	80,000
	<u>266,582</u>	<u>149,168</u>	<u>(110,056)</u>	<u>-</u>	<u>305,694</u>

Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
General Fund	178,272	152,057	(143,747)	-	186,582
Designated Funds	80,000	-	-	-	80,000
	<u>258,272</u>	<u>152,057</u>	<u>(143,747)</u>	<u>-</u>	<u>266,582</u>

Name of unrestricted fund:

General Fund
Designated Funds

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future redundancy and closure costs

Analysis of movements in restricted funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Restricted Donations	26,168	-	-	-	26,168
	<u>26,168</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,168</u>

Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Restricted Donations	30,000	-	(3,832)	-	26,168
	<u>30,000</u>	<u>-</u>	<u>(3,832)</u>	<u>-</u>	<u>26,168</u>

Name of restricted fund:

Restricted Donations

Description, nature and purpose of the fund

to be used in Heywood, Middleton and Rochdale areas only

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	1	-	-	1
Cash at bank and in hand	216,499	80,000	26,168	322,667
Other net current assets/(liabilities)	9,194	-	-	9,194
Creditors of more than one year	-	-	-	-
Total	<u>225,694</u>	<u>80,000</u>	<u>26,168</u>	<u>331,862</u>

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	131	-	-	131
Cash at bank and in hand	178,453	80,000	26,168	284,621
Other net current assets/(liabilities)	7,998	-	-	7,998
Creditors of more than one year	-	-	-	-
Total	<u>186,582</u>	<u>80,000</u>	<u>26,168</u>	<u>292,750</u>

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

21. Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Net movement in funds	39,112	4,478
Add back depreciation	130	199
Deduct investment income	(267)	(786)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(6,413)	(8,262)
Increase/(decrease) in creditors	5,217	(2,023)
Net cash used in operating activities	37,779	(6,394)

Income and Expenditure Account

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Income		
Donations	1,831	4,578
General grants:		
NHS Wigan CCG	11,192	11,192
NHS Bolton CCG	12,741	12,741
NHS Bury CCG	4,370	4,370
NHS Heywood, Middleton and Rochdale CCG	28,000	28,000
NHS Central Manchester CCG	33,705	33,705
NHS Oldham CCG	19,057	19,057
NHS Salford CCG	15,000	15,000
NHS Stockport CCG	7,000	7,000
NHS Tameside and Glossop CCG	9,250	9,250
NHS Trafford CCG	6,630	6,630
Drivers' Donations	120	155
Gift Aid	-	(717)
Membership	5	310
Investment Income	267	786
Fundraising events	-	-
Total Income	149,168	152,057
Expenditure		
Membership Fees	533	35
Website	-	1,050
Publicity and Promotion	859	2,801
Employment Costs	59,729	59,221
Covid Expenses	314	-
Training	303	389
Taxi's for Appointments	200	183
Drivers' Mileage	21,194	48,028
Drivers' Expenses	251	612
Drivers' Events	-	150
Car Seats	415	531
DBS Checks	32	153
Minor Equipment, Repairs and Security	436	436
Subscriptions	-	509
IT Maintenance	2,728	5,743
Parties and Celebrations	536	1,900
Telephone	825	518
Travel	-	154
Rent and Rates	17,494	17,081
Bank Charges	245	205
Insurance	303	272
Governance and Support Costs	840	2,177
Post, Printing & Stationery	2,627	5,070
Depreciation	130	199
Sundries	62	162
Total Expenditure	110,056	147,579
Surplus/(deficit for year)	39,112	4,478