

Charity registration number 1113854

Company registration number 05743952 (England and Wales)

SHIRE COMMUNITY SERVICES LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

SHIRE COMMUNITY SERVICES LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G M Lawman	
	Mr H Tailor	
	Ms E F Turvey	
	Mr B Skittrall	
	Mr D Perry	(Appointed 8 April 2022)
	Mr J Ekins	(Appointed 1 January 2023 and Resigned 23 March 2023)
	Mrs H Saunders	(Appointed 1 January 2023)
Charity number	1113854	
Company number	05743952	
Registered office	1-3 Orient Way Wellingborough Northants NN8 1AF	
Independent examiner	Jervis & Partners 30 Harborough Road Kingsthorpe Northampton NN2 7AZ	

SHIRE COMMUNITY SERVICES LIMITED

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SHIRE COMMUNITY SERVICES LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

To promote any charitable purpose for the benefit of the community in the Wellingborough area, and in particular the advancement of education, the furtherance of health and relief of poverty, distress and sickness.

In furtherance of the above objects, but not further or otherwise, to use every means at its disposal to further the work of existing Voluntary and Statutory bodies in the community without detracting in any way from their own purpose or autonomy.

To procure and provide information.

To circulate any written material, gratuitously or otherwise, appropriate to its work.

To promote, encourage or undertake experimental work.

Public benefit

The transport services provide a direct benefit to individuals within the community, enabling those who would otherwise be isolated and unable to access public transport to attend medical appointments and undertake social activities.

Achievements and performance

The year to 31 March 2023 saw all services resume at pre-Covid levels but still with greatly reduced passenger numbers. The majority of our service users fall into the most clinically vulnerable category, many of whom are still nervous of resuming activities outside their homes.

Finances have been very tight this year and the response to an appeal for donations from service users and the public has been amazing, raising in excess of £17,000. The Trustees would like to express their very grateful thanks to all the people who donated and continue to do so.

One of the Trustees stepped in as an unpaid manager for six months until September 2022, leaving the office without a manager. Subsequently two new trustees were appointed in January 2023, one of whom agreed to work on an unpaid basis until finances improved. This proved unworkable as the role needed to be full time. He subsequently stepped down as a Trustee and assumed the role of General Manager on a contract basis.

Once again, we thank our staff and volunteers for their loyal service during the year in question.

Financial review

There was a deficit for the year of £8,168, (2022: deficit £27,703)

Unrestricted funds amounted to £32,935 (2022: £41,103)

Restricted funds amounted to £nil (2022 - £nil)

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

SHIRE COMMUNITY SERVICES LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G M Lawman

Mr H T Tailor

Ms E F Turvey

Mr B Skittrall

Mr D Perry

(Appointed 8 April 2022)

Mr J Ekins

(Appointed 1 January 2023 and resigned 23 March 2023)

Mrs H Saunders

(Appointed 1 January 2023)

Recruitment and appointment of new trustees

The charity is entitled to have a maximum of 10 trustees who are elected from individuals or organisational members at the Annual General Meeting. A maximum of one third of the trustees retire by rotation according to their length of time in office, and all may stand again for election at the Annual General Meeting.

The trustees' report was approved by the Board of Trustees.

Mrs H Saunders

Chair of Trustees

6 November 2023

SHIRE COMMUNITY SERVICES LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Shire Community Services Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the trustees are required to:

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

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

SHIRE COMMUNITY SERVICES LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHIRE COMMUNITY SERVICES LIMITED

I report to the trustees on my examination of the financial statements of Shire Community Services Limited (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

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

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

Jervis & Partners

30 Harborough Road
Kingsthorpe
Northampton
NN2 7AZ

Dated: 6 November 2023

SHIRE COMMUNITY SERVICES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income and endowments from:			
Donations and legacies	3	72,820	69,736
Charitable activities	4	177,376	172,631
Other trading activities	5	16,717	83
Investments	6	44	-
Other income	7	-	4,960
Total income		<u>266,957</u>	<u>247,410</u>
Expenditure on:			
Raising funds	8	274,625	275,113
Other expenditure	12	500	-
Total expenditure		<u>275,125</u>	<u>275,113</u>
Net expenditure and movement in funds		(8,168)	(27,703)
Reconciliation of funds:			
Fund balances at 1 April 2022		41,103	68,806
Fund balances at 31 March 2023		<u>32,935</u>	<u>41,103</u>

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

SHIRE COMMUNITY SERVICES LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14		1,017		2,942
Current assets					
Debtors	15	13,454		24,926	
Cash at bank and in hand		33,546		21,721	
		<u>47,000</u>		<u>46,647</u>	
Creditors: amounts falling due within one year	16	15,082		8,486	
		<u>15,082</u>		<u>8,486</u>	
Net current assets			31,918		38,161
Total assets less current liabilities			<u>32,935</u>		<u>41,103</u>
The funds of the charity					
Unrestricted funds			32,935		41,103
			<u>32,935</u>		<u>41,103</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 6 November 2023

Mrs H Saunders
Trustee

Company registration number 05743952 (England and Wales)

SHIRE COMMUNITY SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Shire Community Services Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 1-3 Orient Way, Wellingborough, Northants, NN8 1AF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SHIRE COMMUNITY SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33.3% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Impairment of fixed assets

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

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SHIRE COMMUNITY SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	4,386	2,133
Grants	68,434	67,603
	<u>72,820</u>	<u>69,736</u>

SHIRE COMMUNITY SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Grants receivable for core activities		
NNC (Community Transport Grant)	23,550	25,512
NNC (Service Level Agreement)	25,000	25,000
NHS (Grant Agreement)	11,236	11,538
Bus Service Operators Grant	8,648	5,553
	<u>68,434</u>	<u>67,603</u>

SHIRE COMMUNITY SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Wellibus membership & fares 2023 £	Shopmobility 2023 £	Volunteer medical car service - Wellingborough 2023 £	Volunteer medical car service - Kettering 2023 £	Total 2023 £	Total 2022 £
Sale of goods	152,041	2,512	17,182	5,641	177,376	172,631

For the year ended 31 March 2022

	Wellibus membership & fares £	Shopmobility £	Volunteer medical car service - Wellingborough £	Volunteer medical car service - Kettering £	Total 2022 £
Sale of goods	152,753	1,260	14,072	4,546	172,631
Analysis by fund					
Unrestricted funds	152,753	1,260	14,072	4,546	172,631

SHIRE COMMUNITY SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	16,717	83

6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	44	-

7 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	-	4,960

8 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Trading costs		
Support costs	274,625	275,113

SHIRE COMMUNITY SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Staff costs	107,983	27,434	135,417	111,395	144,916
Depreciation	-	1,218	1,218	-	1,586
Radar keys/consumables	35	-	35	75	75
Insurance	5,434	1,591	7,025	6,784	8,168
Catss	5,897	-	5,897	5,681	5,681
Motor vehicle expenses	22,723	-	22,723	12,547	12,547
Equipment leasing	45,168	1,226	46,394	44,318	45,574
Other motor & travel expenses	999	-	999	1,431	1,431
Telephone	824	10,231	11,055	1,343	12,463
Repairs & maintenance	1,014	1,417	2,431	2,868	5,079
Accountancy	-	2,320	2,320	-	2,150
Legal and professional	-	4,950	4,950	-	-
Rent	-	24,000	24,000	-	24,000
Utilities	-	2,162	2,162	-	2,265
Postage and stationery	-	2,349	2,349	-	2,141
Publicity	-	96	96	-	307
Bank charges	-	1,576	1,576	-	1,266
Subscriptions & publications	-	493	493	-	289
IT consumables	-	3,485	3,485	-	5,175
	<u>190,077</u>	<u>84,548</u>	<u>274,625</u>	<u>186,442</u>	<u>275,113</u>
Analysed between					
Trading	<u>190,077</u>	<u>84,548</u>	<u>274,625</u>	<u>186,442</u>	<u>275,113</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Staff & management	<u>13</u>	<u>12</u>

SHIRE COMMUNITY SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	68,826	79,721
Drivers hours	65,870	64,901
	<u>134,696</u>	<u>144,622</u>

There were no employees whose annual remuneration was more than £60,000.

12 Other

	Unrestricted funds	Total
	2023 £	2022 £
Net loss on disposal of tangible fixed assets	<u>500</u>	<u>-</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Computers £
Cost	
At 1 April 2022	1,865
Additions	1,793
	<u>3,658</u>
At 31 March 2023	
Depreciation and impairment	
At 1 April 2022	1,423
Depreciation charged in the year	1,218
	<u>2,641</u>
At 31 March 2023	
Carrying amount	
At 31 March 2023	<u>1,017</u>
At 31 March 2022	<u>442</u>

SHIRE COMMUNITY SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	1,053	13,605
Other debtors	6,092	2,633
Prepayments and accrued income	6,309	8,688
	<u>13,454</u>	<u>24,926</u>

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,127	873
Trade creditors	11,246	6,559
Other creditors	(60)	-
Accruals and deferred income	1,769	1,054
	<u>15,082</u>	<u>8,486</u>

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	<u>41,103</u>	<u>266,957</u>	<u>(275,125)</u>	<u>32,935</u>
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	At 31 March 2022 £
General funds	<u>68,806</u>	<u>247,410</u>	<u>(275,113)</u>	<u>41,103</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).