

REGISTERED COMPANY NUMBER: 05730319 (England and Wales)
REGISTERED CHARITY NUMBER: 1114846

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
Community Transport Helpline Limited

Attwoods
Chartered Certified Accountants
182 Worcester Road
Bromsgrove
Worcestershire
B61 7AZ

Community Transport Helpline Limited

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for the Year Ended 31 March 2024

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Community Transport Helpline Limited

Report of the Trustees **for the Year Ended 31 March 2024**

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objective of the Company remains to provide a community transport service for such of the inhabitants of Bewdley and within the county of Worcestershire, who are in need of such a service because of age, sickness or disability (mental or physical), poverty or because of a lack of adequate and safe public passenger services.

Volunteers

Changes to the Board of Trustees during the year are shown on page 2.

The Company is grateful for the diligent efforts of its volunteers who are involved in service provision and fund raising. We are still in need of volunteers to drive our vehicles and, put simply, without volunteers there would not be a service.

FINANCIAL REVIEW

Reserves policy

The trustees consider it necessary to maintain reserves at a level that enables the Charity to meet its objectives and continue in operation. Our aim is to have sufficient reserves to cover the running costs of the organisation for a period of six months should there be a catastrophic reduction in our income and/or an increase in expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a limited company, limited by guarantee and incorporated and registered on 6 March 2006. The Company was established under a Memorandum of Association which established the objects and powers of the Charity and is governed under its Articles of Association. In the event of the Company being wound up the liability of the members is limited to £1.

Recruitment and appointment of new trustees

The trustees are also known as members of the Management Committee, under the Articles of Association, and shall comprise of not less than three members. The Management Committee, at its discretion, may admit to membership individuals, corporate bodies, associations, statutory bodies and others, which support the objectives of the Company.

Induction and training of new trustees

Where there is a requirement for new trustees, these would be identified and appointed by the Management Committee. The Chair of the committee is responsible for the induction of any new trustee, which involves awareness of a trustee's responsibilities, the governing document, administrative procedures and the history and philosophical approach of the Charity.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05730319 (England and Wales)

Registered Charity number

1114846

Community Transport Helpline Limited

Report of the Trustees
for the Year Ended 31 March 2024

Registered office

Unit 18 Wilden Industrial Estate
Wilden Lane
Stourport On Severn
Worcestershire
DY13 9JY

Trustees

J P Cadwallader
R H Smith
J C Crellin
Ms C Foster
Barbara Sloan (resigned 11.9.23)
Ms T M Elliott
Ms S E Beadsworth
C L Perry

Company Secretary

Independent Examiner

Attwoods
Chartered Certified Accountants
182 Worcester Road
Bromsgrove
Worcestershire
B61 7AZ

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

.....
J P Cadwallader - Trustee

**Independent Examiner's Report to the Trustees of
Community Transport Helpline Limited**

Independent examiner's report to the trustees of Community Transport Helpline Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Ben Newbury FCCA

Attwoods
Chartered Certified Accountants
182 Worcester Road
Bromsgrove
Worcestershire
B61 7AZ

Date:

Community Transport Helpline Limited

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		92,025	84,063
Other trading activities	2	(164)	2,166
Investment income	3	2,024	952
Total		93,885	87,181
 EXPENDITURE ON			
Charitable activities			
General activities		122,193	114,985
 NET INCOME/(EXPENDITURE)		(28,308)	(27,804)
 RECONCILIATION OF FUNDS			
Total funds brought forward		124,726	152,530
 TOTAL FUNDS CARRIED FORWARD		96,418	124,726

The notes form part of these financial statements

Community Transport Helpline Limited

Balance Sheet
31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
FIXED ASSETS			
Tangible assets	8	167	11,185
CURRENT ASSETS			
Debtors	9	676	502
Cash at bank		96,287	113,548
		96,963	114,050
CREDITORS			
Amounts falling due within one year	10	(712)	(509)
NET CURRENT ASSETS		96,251	113,541
TOTAL ASSETS LESS CURRENT LIABILITIES		96,418	124,726
NET ASSETS		96,418	124,726
FUNDS	11		
Unrestricted funds		96,418	124,726
TOTAL FUNDS		96,418	124,726

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

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

The trustees acknowledge their responsibilities for

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

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

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

.....
J P Cadwallader - Trustee

The notes form part of these financial statements

Community Transport Helpline Limited

Notes to the Financial Statements **for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Community Transport Helpline Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Fundraising events	<u><u>(164)</u></u>	<u><u>2,166</u></u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	<u><u>2,024</u></u>	<u><u>952</u></u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	<u><u>11,018</u></u>	<u><u>35,766</u></u>

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

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

	31.3.24	31.3.23
	4	2
Administration	<u><u>4</u></u>	<u><u>2</u></u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	84,063
Other trading activities	2,166
Investment income	952
Total	<u><u>87,181</u></u>
EXPENDITURE ON	
Charitable activities	
General activities	<u><u>114,985</u></u>

Community Transport Helpline Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £ (27,804)
NET INCOME/(EXPENDITURE)	

RECONCILIATION OF FUNDS

Total funds brought forward	152,530
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TOTAL FUNDS CARRIED FORWARD

124,726

8. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	<u>142,849</u>	<u>330</u>	<u>143,179</u>
DEPRECIATION			
At 1 April 2023	<u>131,940</u>	<u>54</u>	<u>131,994</u>
Charge for year	<u>10,909</u>	<u>109</u>	<u>11,018</u>
At 31 March 2024	<u>142,849</u>	<u>163</u>	<u>143,012</u>
NET BOOK VALUE			
At 31 March 2024	<u>-</u>	<u>167</u>	<u>167</u>
At 31 March 2023	<u>10,909</u>	<u>276</u>	<u>11,185</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Prepayments and accrued income	<u>676</u>	<u>502</u>

Community Transport Helpline Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Pension fund	352	245
Accrued expenses	360	264
	<hr/>	<hr/>
	712	509
	<hr/>	<hr/>

11. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At
	£	£	31.3.24
			£
Unrestricted funds			
General fund	124,726	(28,308)	96,418
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	124,726	(28,308)	96,418
	<hr/>	<hr/>	<hr/>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	93,885	(122,193)	(28,308)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	93,885	(122,193)	(28,308)
	<hr/>	<hr/>	<hr/>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At
	£	£	31.3.23
			£
Unrestricted funds			
General fund	152,530	(27,804)	124,726
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	152,530	(27,804)	124,726
	<hr/>	<hr/>	<hr/>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	87,181	(114,985)	(27,804)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	87,181	(114,985)	(27,804)
	<hr/>	<hr/>	<hr/>

Community Transport Helpline Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

11. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	152,530	(56,112)	96,418
TOTAL FUNDS	<u>152,530</u>	<u>(56,112)</u>	<u>96,418</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	181,066	(237,178)	(56,112)
TOTAL FUNDS	<u>181,066</u>	<u>(237,178)</u>	<u>(56,112)</u>

12. RELATED PARTY DISCLOSURES

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

Community Transport Helpline Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,817	3,102
Gift aid	322	162
Grants	19,335	23,104
Subscriptions	3,730	3,548
Concessionary fare scheme	17,474	18,930
Car fares and wheelchair income	45,974	34,690
Other income	373	527
	<hr/>	<hr/>
	92,025	84,063
Other trading activities		
Fundraising events	(164)	2,166
Investment income		
Deposit account interest	2,024	952
	<hr/>	<hr/>
Total incoming resources	93,885	87,181
EXPENDITURE		
Charitable activities		
Wages	58,538	42,191
Pensions	1,255	1,262
Travel and motor expenses	32,953	20,923
Light, heat and water	-	780
Rent	5,000	5,000
Computers and communications	5,320	4,403
Office costs	3,033	3,460
Advertising	1,157	-
Sundries	3,035	276
Depreciation of motor vehicles	10,909	35,712
Depreciation of computer equipment	109	54
	<hr/>	<hr/>
	121,309	114,061
Support costs		
Finance		
Bank charges	200	192
Governance costs		
Accountancy and payroll	654	683
Legal and professional fees	30	49
	<hr/>	<hr/>
	684	732
Total resources expended	<hr/>	<hr/>
	122,193	114,985
Net expenditure	<hr/>	<hr/>
	(28,308)	(27,804)

This page does not form part of the statutory financial statements