HARROW COMMUNITY TRANSPORT

England & Wales · Charity number 1115080

Details

Other names	HCT
Status	Registered
Legal form	Charitable company
Company number	05456556
Registered	2006-07-05
Register	View on the Charity Commission register

Contact

Address	64 Pinner Road Harrow HA1 4HZ
Phone	02084276619
Email	admin@harrowct.org.uk
Website	www.harrowct.org.uk

Activities

Objects: The objects of the charity are to provide relief (including through provision of a community transport service), for those who live or work in Harrow and other London Boroughs, who are in need because of age, sickness or disability (mental or physical) or poverty or a lack of availability of adequate and safe public transport services.

Activities: To provide relief (including through provision of a community transport service), for those who live or work in Harrow and other London Boroughs, who are in need because of age, sickness or disability (mental or physical) or poverty or a lack of availability of adequate and safe public transport services.

Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

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Geography

- **Area of benefit:** HARROW AND OTHER LONDON BOROUGHS.
- Barnet
- Brent
- Harrow
- Hillingdon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£443,364	£474,242	-	-
2024-03-31	£442,786	£481,068	-	-
2023-03-31	£471,171	£591,653	-	-
2022-03-31	£550,877	£468,395	£402,100	22
2021-03-31	£473,738	£454,386	-	-

Trustees

Name	Role	Appointed
GERARD JOSEPH DEVINE	Chair	
Gladys Janes MBE		
John Quinn		2017-11-22
LESLEY SPENCE		
Zeba Arif		2022-02-09

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HARROW COMMUNITY TRANSPORT

England & Wales - Charity number 1115080

Accounts

Charity number: 1115080
Company number: 05456556

SIGNED COPY

HAMILTON-EDDY & Co

Chartered Accountant

D W Weeden FCA

39 Tamworth Road,
Croydon, Surrey CR0 1XU

Tel 020 8688 9264
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Email david@hamilton-eddy.co.uk

www.hamilton-eddy.co.uk

Harrow Community Transport
(A company limited by guarantee)

Trustees' report and unaudited financial statements

for the year ended 31 March 2025

Regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

ICAEW CHARTERED ACCOUNTANTS

Harrow Community Transport
(A company limited by guarantee)

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Harrow Community Transport
(A company limited by guarantee)

Legal and administrative information

Charity number	1115080	
Company registration number	05456556	
Registered office	The Lodge 64 Pinner Road Harrow Middlesex HA1 4HZ	
Trustees	Gladys Janes	
	Gerard Devine	Chair
	Lesley Spence	
	Zeba Arif	
	Shailesh Patel	Resigned 07/11/2025
	Mary Dent	Resigned 07/11/2025
	John Quinn	
Accountants	Hamilton-Eddy & Co. Chartered Accountant 39 Tamworth Road Croydon Surrey CR0 1XU	
Bankers	Santander Business Banking Centre 301 St Vincent Street Glasgow G2 5NT	

Harrow Community Transport
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025. The trustees, who are also directors of Harrow Community Transport for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 19 May 2005 (as amended by special resolution dated 25 May 2006) and registered as a charity.

The Trustees, who also are the Management Committee and Directors of Harrow Community Transport [HCT] for the purposes of company law and who served during the year up to the date of this report are shown on page 1 of this report. The Trustees meet regularly (usually 6 times per year but more frequently if required) to manage the affairs of the company.

The trustees have complied with the duty in the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commision.

Objectives and activities

The Charity's objects are to provide relief (including through provision of a community transport service), for those who live or work in Harrow and other London Boroughs, who are in need because of age, sickness or disability (mental or physical) or poverty or a lack of availability of adequate and safe public transport services.

The company operates minibuses (including specially adapted vehicles) for the purposes outlined above and also recruits, trains, certifies and registers volunteer drivers and assistants.

Achievements and performance

Governance

The trustees meet at least every two months to manage the company's affairs. They monitor the company's performance as well as participating in the ongoing activities of Harrow Community Transport (Harrow CT), for example as volunteer drivers, users and promoters of the service and providing feedback on opportunities for the company to improve its performance and develop its activities in the charitable and voluntary sector. As well as ensuring that the company complies with all required policies, the trustees maintain a general overview of the activities of Harrow CT and regularly update a risk register which provides early warning of issues which may affect future performance and require mitigation measures. Trustees are also encouraged to apply their specialist knowledge and skills where appropriate and develop skills in new areas relevant to their role as trustees, for example through courses run by Voluntary Action Harrow. Trustees receive no payment of money or any other material benefit for their services to the charity. Day-to-day operations are managed by Chief Executive Alan Voda, who is an employee of the company, and is assisted by a full time Administrator and one part time staff member. This team of three is supported by one or two part time volunteers as necessary. A weekly report on cash flow is produced by the Administrator and circulated to the Chair, Trustees and Operations Director. A monthly report contains forward forecasts and provides a useful indicator of the financial health of the Company. Income/expenditure accounts are monitored at least every two months, or more often if necessary, by the Trustees, who at the same time are advised on financial performance and recommendations on financial transaction expenditure, including acquisition and disposal of vehicles and IT equipment.

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2025

Income and fleet deployment

Financial results show a deficit of £23,898. This is an improvement from the 2023-24 deficit of £38,282 and is a continuation of a trend of reducing deficits over the past three years. However, the company has not yet returned to a positive financial result and this is our main priority for the 2025-26 financial year. The figure reflects continuing growth in income from patient transport activities on behalf of NHS North West London Integrated Care Board, though the potential for patient transport services in Harrow is limited, as HCT does not have access to local hospitals in the London North West Hospitals University NHS Trust. However, a separate contract with the Royal Free London NHS Foundation Trust, for older peoples' transport to hospitals in North London is working well. Income from Harrow Council's Special Educational Needs transport continued at a lower level than in previous years, requiring just two vehicles, each with a driver and passenger assistant. Two vehicles and drivers were deployed on transport to independent schools. During the year agreement was reached with the Harrow based Tanglewood Club to support them in the acquisition and maintenance of two almost new minibuses, which will be used to augment HCT's fleet when not required by Tanglewood members. Benefits of flexible fleet deployment were also gained from HCT's partnership with Croydon Accessible Transport.

Cost management

Constant attention to the detail of costs, together with rapid responsiveness to changes in revenue earning opportunities, is being applied to ensure a return to a positive financial result. Economies of scale are being sought through co-operation in administrative and financial functions with other Community Transport organisations and in particular, Croydon Accessible Transport (CAT), of which HCT is the sole member. Both companies are managed by a single CEO, which enables both organisations to be more cost effective and gives improved scope for return to surplus.

Community activities

Income from the voluntary and community sector is still below pre-Covid levels and continues to be hampered by the availability of fewer volunteer drivers with D1 licence qualifications. This is being addressed by a plan to replace older, heavier minibuses (some of which which have a temporary exemption from ULEZ charges until September 2027) with new, lighter and more fuel-efficient vehicles of similar capacity. These can be driven by drivers who do not need to have a D1 requirement, though we continue to insist on MiDAS qualifications for all Harrow CT minibus drivers. A minimum of one minibus is dedicated to community transport services rather than contract work, and through the agreement with the Tanglewood Club (see above), HCT now has greater flexibility to guarantee this. Additional vehicles are made available for the use of community groups such as the Scouts, churches and neighbourhood organisations, when not engaged on revenue earning work. However our imperative is to return to surplus in order to generate enough funds to meet the demand for accessible transport for individuals and voluntary and charitable organisations in Harrow. In parallel with this, we are taking steps to recruit more volunteer drivers to meet the demand for trips by these groups. The Harrow CT Wayfarers Club offers an opportunity for members to enjoy day or half day trips to tourist attractions, enabling volunteer drivers to utilise spare vehicle time for the benefit of Harrow residents who would otherwise suffer from social isolation and loneliness.

Training and the regulatory environment

Operational training is done mainly through MiDAS (Minibus Driver Awareness Scheme), First Aid training and wheelchair handling courses, and we are grateful to Old Oak Training Ltd. for the excellent service they provide for our staff. A training programme for trustees continues to be available, mainly through the facilities offered by Voluntary Action Harrow (VAH). For this and other activities, we are grateful for VAH's help and support. We encourage volunteers to work in a range of driving and administrative roles in conjunction with professional staff, enabling us to provide our community with the highest possible standards of affordable and accessible transport.

Health and Safety

The company maintains the highest level of commitment to health and safety and has measures in place to ensure that its policies are carried out in respect of staff, vehicles, administration and operating procedures. Health and Safety is a standing item for all trustees' meetings.

Service delivery
Excellent service delivery is a key objective of Harrow CT, whose standards of customer service are highly regarded across the transport and health sectors. The responsiveness and flexibility of our small operations team, drivers and passenger assistants ensures that the integrity of day-to-day operations is maintained despite the challenges of worsening traffic congestion and the need for short notice changes in vehicle seating configurations to maximise the flexibility of the fleet.

Staff remuneration
Pay increases were awarded to staff, which recognised the effect of the rate of inflation prevailing during the year. We continue our commitment to pay the London Living Wage to all staff.

Fundraising
We are grateful to Harrow and Pinner Lions for their regular fundraising activities on our behalf. Their support helps us to continue our activities, thereby contributing to the health and well being of the isolated, lonely and disabled members of Harrow community.

Future outlook
The company's aim is to develop a diversified portfolio of contracts to ensure optimal financial and operational performance. Continuation of the locally based community transport service which the charity delivers will remain our highest priority.

Financial review

Financial review 2024/25
The 2024/25 accounts reflect a financial performance which shows some progress in cost and deficit reduction. Incoming resources increased very slightly compared with 2023/24, whilst resources expended decreased by £6.1k (1.4%). This resulted in a reduction of £30.9k in the amount being carried forward to the year 2025/26, which totals £212.5k, compared with last year's figure of £243.3k. There were slight reductions in staff costs (-4%), due to a lower level of activity, and legal costs (-£9k) compared with last year which included the residue of the cost of the merger with Croydon Accessible Transport. The outlook for the 2025/6 financial year is uncertain due to the economic downturn and cuts in public expenditure. Whilst we are moving slowly towards achieving a surplus, progress continues to be slower than we would like, but we are determined to succeed.

Finally, we would like to thank the staff, especially the Chief Executive, his support team, our drivers, passenger assistants, and volunteers for their resilience and hard work. This is a hallmark of the Community Transport sector, especially in Harrow.

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2025

Statement of trustees' responsibilities

The trustees (who are also directors of Harrow Community Transport for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and 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 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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 charitable company will continue in operation.

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

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board on 1 December 2025 and signed on its behalf by

Gerard Devine
Director

Gladys Janes

Gladys Janes
Director

Harrow Community Transport
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Harrow Community Transport.

I report on the accounts of Harrow Community Transport for the year ended 31 March 2025 set out on pages 2 to 16.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for 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 Institute of Chartered Accountants in England and Wales.

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 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

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 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 andprinciples 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 accross 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.

.....

David Weeden
F.C.A.
Independent examiner
Hamilton-Eddy & Co.
Chartered Accountants
39 Tamworth Road
Croydon
CR0 1XU

Date: 1 December 2025

Harrow Community Transport
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Incoming resources					
Incoming resources from generating funds:					
Donations and grants	4	19,420	-	19,420	15,042
Activities for generating funds	5	409,354	-	409,354	418,695
Investment income	6	590	-	590	499
Other incoming resources	7	14,000	-	14,000	8,550
Total incoming resources		443,364	-	443,364	442,786
Resources expended					
Charitable activities	8	461,638	10,544	472,182	478,968
Governance costs	9	2,060	-	2,060	2,100
Total resources expended		463,698	10,544	474,242	481,068
Net incoming/(outgoing) resources for the year		(20,334)	(10,544)	(30,878)	(38,282)
Total funds brought forward		193,603	49,733	243,336	281,618
Total funds carried forward		173,269	39,189	212,458	243,336

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 16 form an integral part of these financial statements.

Harrow Community Transport
(A company limited by guarantee)

Statement of financial position as at 31 March 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	14		105,531		112,822
Current assets					
Debtors	15	67,569		91,427	
Cash at bank and in hand		88,887		78,276	
		156,456		169,703	
Creditors: amounts falling due within one year	16	(49,529)		(39,189)	
Net current assets			106,927		130,514
Net assets			212,458		243,336
Funds	17				
Restricted income funds			39,189		49,733
Unrestricted income funds			173,269		193,603
Total funds			212,458		243,336

The Statement of financial position continues on the following page.

The notes on pages 10 to 16 form an integral part of these financial statements.

Statement of financial position (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 March 2025

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2025.

(c) that the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 ' The Financial Reporting Standard applicable in the UK and Republic of Ireland'

The financial statements were approved by the board on 1 December 2025 and signed on its behalf by

Gerard Devine
Director

Gladys Janes
Director

Company number: 05456556

1. General Information

The company is a private company, limited by guarantee, registered in England. The address of the registered office is The Lodge, 64 Pinner Road, Harrow, Middlesex, HA1 4HZ.

2. Statement of compliance

These financial statements have been pepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

3.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015) and the Companies Act 2006.

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

3.2. Going concern

There are no material uncertainties about the charity's ability to continue.

3.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

3.4. Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

3.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	25% reducing balance
Motor vehicles - new	-	10% straight line
Motor vehicles - 2nd hand	-	20% straight line

3.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

4. Donations and grants

	Unrestricted funds £	2025 Total £	2024 Total £
Donations and Legacies	12,110	12,110	5,984
Grants - BSOG	7,310	7,310	9,058
	19,420	19,420	15,042

5. Activities for generating funds

	Unrestricted funds £	2025 Total £	2024 Total £
Fundraising events	-	-	537
Group Transport	344,158	344,158	357,502
Driver Service	47,007	47,007	45,875
Membership Subscriptions	1,146	1,146	1,184
Management Recharges	17,043	17,043	13,597
	409,354	409,354	418,695

6. Investment income

	Unrestricted funds £	2025 Total £	2024 Total £
Bank interest receivable	590	590	499
	590	590	499

7. Other incoming resources

	Unrestricted funds £	2025 Total £	2024 Total £
Gain on disposal of tangible fixed assets	9,000	9,000	3,550
Employers Allowance	5,000	5,000	5,000
	14,000	14,000	8,550

8. Costs of charitable activities

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Salaries and Wages	262,629	-	262,629	274,328
Employer's NIC	20,744	-	20,744	21,910
Pension costs	4,240	-	4,240	4,630
Subcontractor	11,422	-	11,422	-
Office Rent	8,073	-	8,073	7,294
Computer Expenses	5,401	-	5,401	4,603
Bad Debts	5	-	5	1
Advertising	-	-	-	9
Insurance	2,295	-	2,295	2,176
General Expenses	4,229	-	4,229	2,586
Vehicle Running Costs	104,664	-	104,664	104,570
Travelling Expenses	342	-	342	283
Consultancy Fees	3,433	-	3,433	2,340
Bookkeeping	1,643	-	1,643	2,153
Training	240	-	240	450
Telephone	6,027	-	6,027	7,205
Printing & Stationery	880	-	880	1,360
Depreciation	24,533	10,544	35,077	33,048
Subscriptions	838	-	838	937
Professional and Legal fees	-	-	-	9,085
	461,638	10,544	472,182	478,968

9. Governance costs

	Unrestricted funds £	2025 Total £	2024 Total £
Independent Examiner fees	2,060	2,060	2,100
	2,060	2,060	2,100

10. Net outgoing resources for the year

	2025	2024
	£	£
Net outgoing resources is stated after charging/(credting):		
Depreciation and other amounts written off tangible fixed assets	35,077	33,048
Independent Examiner's remuneration	2,060	2,100
and after crediting:		
Profit on disposal of tangible fixed assets	9,000	3,550

11. Employees

Employment costs

	2025	2024
	£	£
Wages and salaries	262,629	274,328
Social security costs	20,744	21,910
Pension costs	4,240	4,630
	287,613	300,868

No employee received emoluments of more than £60,000 (2024 : None).

Number of employees

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

	2025	2024
	Number	Number
Direct charitable work	10	11
Management and administration	3	3
	13	14

12. Pension costs

The company operates a defined contribution pension scheme in respect of the employees who need to be included in Auto Enrolment. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2025	2024
	£	£
Pension charge	4,240	4,630

13. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

14. Tangible fixed assets

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2024	20,572	234,830	255,402
Additions	1,286	26,500	27,786
Disposals	(4,706)	(1,083)	(5,789)
At 31 March 2025	17,152	260,247	277,399
Depreciation			
At 1 April 2024	16,369	126,211	142,580
Charge for the year	1,516	33,561	35,077
On disposals	(4,706)	(1,083)	(5,789)
At 31 March 2025	13,179	158,689	171,868
Net book values			
At 31 March 2025	3,973	101,558	105,531
At 31 March 2024	4,203	108,619	112,822

15. Debtors

	2025 £	2024 £
Trade debtors	60,728	70,170
Other debtors	2,142	358
Accrued income	3,541	4,511
Prepayments	1,158	16,388
	67,569	91,427

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	18,138	19,215
Other creditors	775	-
Accruals	30,616	19,974
	49,529	39,189

17. Analysis of net assets between funds

	Unrestricted funds	Restricted	Total funds
	£	£	£
Fund balances at 31 March 2025 as represented by:			
Tangible fixed assets	85,321	20,210	105,531
Current assets	137,477	18,979	156,456
Current liabilities	(45,529)	-	(45,529)
	177,269	39,189	216,458

18. Unrestricted funds

	At 1 April 2024	Incoming resources	Outgoing resources	At 31 March 2025
	£	£	£	£
General Fund	193,603	443,364	(463,698)	173,269
	193,603	443,364	(463,698)	173,269

Purposes of unrestricted funds

The General Fund provides for the provision of head office services. Funding grants have been received from the London Borough of Harrow which are supplemented by small surpluses on Transport operations.

19. Restricted funds

	At 1 April 2024 £	Incoming resources £	Outgoing resources £	At 31 March 2025 £
Dept for Transport - Greener Bus Fund	49,733	-	(10,544)	39,189
	49,733	-	(10,544)	39,189

Purposes of restricted funds

Dept for Transport - Greener Bus Fund
Government funding to reduce nitrogen oxide emmissions and improve air quality.

20. Company limited by guarantee

Harrow Community Transport is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

HARROW COMMUNITY TRANSPORT

England & Wales - Charity number 1115080

Accounts

Charity number: 1115080
Company number: 05456556

Harrow Community Transport
(A company limited by guarantee)

Trustees' report and unaudited financial statements

for the year ended 31 March 2024

Harrow Community Transport
(A company limited by guarantee)

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Harrow Community Transport
(A company limited by guarantee)

Legal and administrative information

Charity number	1115080		
Company registration number	05456556		
Registered office	The Lodge 64 Pinner Road Harrow Middlesex HA1 4HZ		
Trustees	Gladys Janes		
	Louise Bennett		Resigned 10/05/2023
	Gerard Devine	Chair	
	Lesley Spence		
	Zeba Arif		
	Shailesh Patel		Appointed 20/01/2023
	Mary Dent	Treasurer	Appointed 19/03/2024
	John Quinn		
	Georgia Weston		Resigned 04/06/2023
Accountants	Hamilton-Eddy & Co. Chartered Accountant 39 Tamworth Road Croydon Surrey CR0 1XU		
Bankers	Santander Business Banking Centre 301 St Vincent Street Glasgow G2 5NT		

Harrow Community Transport
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2024

The trustees present their report and the financial statements for the year ended 31 March 2024. The trustees, who are also directors of Harrow Community Transport for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 19 May 2005 (as amended by special resolution dated 25 May 2006) and registered as a charity.

The Trustees, who also are the Management Committee and Directors of Harrow Community Transport [HCT] for the purposes of company law and who served during the year up to the date of this report are shown on page 1 of this report. The Trustees meet regularly (usually 6 times per year but more frequently if required) to manage the affairs of the company.

The trustees have complied with the duty in the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commision.

Trustees

During the year we were pleased to welcome Mary Dent to the board. Mary is a regular user of Harrow CT services as a member of our Wayfarers Club and has useful financial experience of a similar local organisation in her role as Treasurer of the North Harrow Home Guard Club.

Objectives and activities

The Charity's objects are to provide relief (including through provision of a community transport service), for those who live or work in Harrow and other London Boroughs, who are in need because of age, sickness or disability (mental or physical) or poverty or a lack of availability of adequate and safe public transport services.

The company operates minibuses (including specially adapted vehicles) for the purposes outlined above and also recruits, trains, certifies and registers volunteer drivers and assistants.

Achievements and performance

Governance

The trustees meet bi-monthly to manage the company's affairs. They monitor the company's performance as well as participating in the ongoing activities of Harrow Community Transport (Harrow CT), for example as volunteer drivers, users and promoters of the service and providing feedback on opportunities for the company to improve its performance and develop its activities in the charitable and voluntary sector. As well as ensuring that the company complies with all required policies, the trustees maintain a general overview of the activities of Harrow CT and regularly update a risk register which provides early warning of issues which may affect future performance and require mitigation measures. Trustees are also encouraged to apply their specialist knowledge and skills where appropriate and develop skills in new areas relevant to their role as trustees, for example through courses run by Voluntary Action Harrow. Trustees receive no payment of money or any other material benefit for their services to the charity. A weekly report on cash flow is produced by the Administrator and circulated to the Chair, Trustees and Operations Director. A monthly report contains forward forecasts and provides a useful indicator of the financial health of the Company. Income/expenditure accounts are monitored bi-monthly by the Trustees, who at the same time are advised on financial performance and recommendations on financial transaction expenditure, including acquisition and disposal of vehicles and IT equipment.

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2024

Income and fleet deployment

Financial results show a deficit of £38,282. This is disappointing but is a significant improvement from the 2022-23 deficit of £120,482. The figure reflects growth in income from patient transport activities on behalf of NHS North West London Integrated Care Board, following
re-establishment of a more stable contractual relationship after last year's change in patient transport arrangements for local hospitals. (This was the main reason for the large reduction in 2022-23 revenue, from which partly recovered in 2023-24). The new arrangement should improve stability of workload and restore a more reliable flow of income in the current year from the four specialist vehicles deployed on NHS work. A separate contract with the NHS for older peoples' transport to hospitals in North London was renewed and continues to work well.
Income from Harrow Council's Special Educational Needs transport continued at a lower level than in previous years, requiring just two vehicles, each with a driver and passenger assistant. Two vehicles and drivers were deployed on transport to independent schools, a reduction of one from the previous year. The surplus vehicle, one of our older owned minibuses, was sold.

Cost management

Constant attention to the detail of costs, together with rapid responsiveness to changes in revenue earning opportunities, is being applied to ensure a return to a positive financial result. Economies of scale are being sought through co-operation in administrative and financial functions with other Community Transport organisations and in particular, Croydon Accessible Transport (CAT). During the year, a merger of the two organisations was completed and recognised by Companies House and the Charity Commission, with Harrow CT becoming the sole member of CAT. This effectively gives Harrow CT overall control of CAT, although both companies retain separate boards of trustees. One immediate benefit is that a single CEO, Alan Voda, now manages both companies and is able to maximise synergies, making both organisations more cost effective and giving greatly improved scope for return to surplus.

Community activities

Income from the voluntary and community sector is still below pre-Covid levels and continues to be hampered by the availability of fewer volunteer drivers with D1 licence qualifications. This is being addressed by a plan to replace older, heavier minibuses (which have a temporary exemption from ULEZ charges until September 2025) with lighter vehicles of similar capacity. These can be driven by drivers who do not need to have a D1 requirement, though we continue to insist on MiDAS qualifications for all Harrow CT minibus drivers.
During the year we continued to operate at least one minibus dedicated to community transport services rather than contract work, to the benefit of organisations and individuals in Harrow who need affordable and accessible transport. Additional vehicles are made available for the use of community groups such as the Scouts, churches and neighbourhood organisations when not engaged on revenue earning work. However our imperative is to return to surplus in order to generate enough funds to meet the demand for accessible transport for individuals and voluntary and charitable organisations in Harrow. In parallel with this, we are taking steps to recruit more volunteer drivers to meet the demand for trips by these groups.
The Harrow CT Wayfarers Club offers an opportunity for members to enjoy day or half day trips to tourist attractions, enabling volunteer drivers to utilise spare vehicle time for the benefit of Harrow residents who would otherwise suffer from social isolation and loneliness

Training and the regulatory environment

Operational training is done mainly through MiDAS (Minibus Driver Awareness Scheme), First Aid training and wheelchair handling courses, and we are grateful to Old Oak Training Ltd and Ealing Community Transport, for the excellent service they provide for our staff. Other training has been undertaken for Management CPC (Certificate of Professional Competence), MiDAS Driver Assessor training, various safeguarding courses, and the use of new systems for administrative functions. A training programme for trustees continues to be available, mainly through the facilities offered by Voluntary Action Harrow (VAH). For this and other activities, we are grateful for VAH's help and support. We encourage volunteers to work in a range of driving and administrative roles in conjunction with professional staff, enabling us to provide our community with the highest possible standards of affordable and accessible transport.

Health and Safety
The company maintains a high level of commitment to health and safety and has measures in place to ensure that its policies are carried out in respect of staff, vehicles, administration and operating procedures.

Service delivery
Excellent service delivery is a key objective of Harrow CT, whose standards of customer service are highly regarded across the transport and health sectors. The responsiveness and flexibility of our small operations team, drivers and passenger assistants ensures that the integrity of day-to-day operations is maintained despite the challenges of worsening traffic congestion and the need for short notice changes in vehicle seating configurations to maximise the flexibility of the fleet.

Staff remuneration
Pay increases were awarded to staff, which recognised the effect of the rate of inflation prevailing during the year. We continue our commitment to pay the London Living Wage to all staff.

Fundraising
We are grateful to Harrow and Pinner Lions for their regular fundraising activities on our behalf. Their support helps us to continue our activities, thereby contributing to the health and well being of the isolated, lonely and disabled members of Harrow community.

Future outlook
Widening of our geographical area of operation to include other London boroughs, coupled with continuing rigorous cost control, will create a sustainable level of activity in order to help secure the company's long term future. The trustees' aim is to develop a diversified portfolio of contracts to ensure optimal financial and operational performance. Continuation of the locally based community transport service which the charity delivers will remain our highest priority.

Financial review

Financial review 2023/24
The 2023/24 accounts reflect a financial performance, which though disappointing, shows considerable progress in cost reduction. We believe this provides a good foundation for a return to surplus in the near future. Incoming resources decreased by £28.5k (6%) compared with 2022/23, and resources expended decreased by £121.2k (18.7%). This resulted in a reduction to £243.3k in the amount being carried forward to the year 2024/25, compared with last year's figure of £281.6k. Notable improvements include reduced staff costs (-11.5%), due to downsizing as a result of lower level of activity, which also resulted in lower vehicle running costs (-36%). The other notable area of cost reduction was in legal and professional fees (-32%), due to the completion of the merger with Croydon Accessible Transport. The outlook for the 2024/5 financial year is uncertain due to the economic downturn and cuts in public expenditure. The route to achieving surplus is slower than we would like, but we are determined to succeed.

Finally, we would like to thank the Director and staff for making good progress despite a financially challenging background.

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2024

Statement of trustees' responsibilities

The trustees (who are also directors of Harrow Community Transport for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and 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 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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 charitable company will continue in operation.

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

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board on 6 December 2024 and signed on its behalf by

Gerard Devine
Director

Gladys Janes
Director

Harrow Community Transport
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Harrow Community Transport.

I report on the accounts of Harrow Community Transport for the year ended 31 March 2024 set out on pages 2 to 16.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for 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 Institute of Chartered Accountants in England and Wales.

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 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

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 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 andprinciples 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 accross 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.

.....

David Weeden **Date: 6 December 2024**

F.C.A.

Independent examiner

Hamilton-Eddy & Co.
Chartered Accountants
39 Tamworth Road
Croydon
CR0 1XU

Harrow Community Transport
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Incoming resources					
Incoming resources from generating funds:					
Donations and grants	4	15,042	-	15,042	12,632
Activities for generating funds	5	418,695	-	418,695	453,435
Investment income	6	499	-	499	104
Other incoming resources	7	8,550	-	8,550	5,000
Total incoming resources		442,786	-	442,786	471,171
Resources expended					
Charitable activities	8	468,424	10,544	478,968	589,903
Governance costs	9	2,100	-	2,100	1,750
Total resources expended		470,524	10,544	481,068	591,653
Net incoming/(outgoing) resources for the year		(27,738)	(10,544)	(38,282)	(120,482)
Total funds brought forward		221,341	60,277	281,618	402,100
Total funds carried forward		193,603	49,733	243,336	281,618

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 16 form an integral part of these financial statements.

Harrow Community Transport
(A company limited by guarantee)

Statement of financial position
as at 31 March 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		112,822		145,453
Current assets					
Debtors	15	91,427		104,413	
Cash at bank and in hand		78,276		67,882	
		169,703		172,295	
Creditors: amounts falling due within one year	16	(39,189)		(36,130)	
Net current assets			130,514		136,165
Net assets			243,336		281,618
Funds	17				
Restricted income funds			49,733		60,277
Unrestricted income funds			193,603		221,341
Total funds			243,336		281,618

The Statement of financial position continues on the following page.

Statement of financial position (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 March 2024

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2024.

(c) that the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 ' The Financial Reporting Standard applicable in the UK and Republic of Ireland'

The financial statements were approved by the board on 6 December 2024 and signed on its behalf by

Gerard Devine
Director

Gladys Janes
Director

Company number: 05456556

1. General Information

The company is a private company, limited by guarantee, registered in England. The address of the registered office is The Lodge, 64 Pinner Road, Harrow, Middlesex, HA1 4HZ.

2. Statement of compliance

These financial statements have been pepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

3.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015) and the Companies Act 2006.

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

3.2. Going concern

There are no material uncertainties about the charity's ability to continue.

3.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

3.4. Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

3.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	25% reducing balance
Motor vehicles - new	-	10% straight line
Motor vehicles - 2nd hand	-	20% straight line

3.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

4. Donations and grants

	Unrestricted funds £	2024 Total £	2023 Total £
Donations and Legacies	5,984	5,984	1,880
Grants - BSOG	9,058	9,058	10,752
	15,042	15,042	12,632

5. Activities for generating funds

	Unrestricted funds £	2024 Total £	2023 Total £
Fundraising events	537	537	-
Group Transport	357,502	357,502	376,255
Driver Service	45,875	45,875	66,218
Membership Subscriptions	1,184	1,184	336
Management Recharges	13,597	13,597	10,626
	418,695	418,695	453,435

6. Investment income

	Unrestricted funds £	2024 Total £	2023 Total £
Bank interest receivable	499	499	104
	499	499	104

7. Other incoming resources

	Unrestricted funds £	2024 Total £	2023 Total £
Gain on disposal of tangible fixed assets	3,550	3,550	-
Employers Allowance	5,000	5,000	5,000
	8,550	8,550	5,000

8. Costs of charitable activities

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Salaries and Wages	274,328	-	274,328	306,497
Employer's NIC	21,910	-	21,910	23,664
Pension costs	4,630	-	4,630	4,978
Subcontractor	-	-	-	342
Office Rent	7,294	-	7,294	10,003
Computer Expenses	4,603	-	4,603	5,366
Bad Debts	1	-	1	(59)
Advertising	9	-	9	24
Insurance	2,176	-	2,176	2,223
General Expenses	2,586	-	2,586	6,852
Vehicle Running Costs	104,570	-	104,570	163,372
Repairs & maintenance	-	-	-	74
Travelling Expenses	283	-	283	672
Consultancy Fees	2,340	-	2,340	7,599
Bookkeeping	2,153	-	2,153	2,380
Training	450	-	450	333
Telephone	7,205	-	7,205	5,912
Printing & Stationery	1,360	-	1,360	1,846
Volunteer Support	-	-	-	75
Depreciation	22,504	10,544	33,048	33,856
Subscriptions	937	-	937	536
Professional and Legal fees	9,085	-	9,085	13,358
	468,424	10,544	478,968	589,903

9. Governance costs

	Unrestricted funds £	2024 Total £	2023 Total £
Independent Examiner fees	2,100	2,100	1,750
	2,100	2,100	1,750

10. Net outgoing resources for the year

	2024 £	2023 £
Net outgoing resources is stated after charging/(credting):		
Depreciation and other amounts written off tangible fixed assets	33,048	33,856
Independent Examiner's remuneration	2,100	1,750
and after crediting:		
Profit on disposal of tangible fixed assets	3,550	-

11. Employees

Employment costs

	2024 £	2023 £
Wages and salaries	274,328	306,497
Social security costs	21,910	23,664
Pension costs	4,630	4,978
	300,868	335,139

No employee received emoluments of more than £60,000 (2023 : None).

Number of employees

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

	2024 Number	2023 Number
Direct charitable work	11	14
Management and administration	3	3
	14	17

12. Pension costs

The company operates a defined contribution pension scheme in respect of the employees who need to be included in Auto Enrolment. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2024	2023
	£	£
Pension charge	4,630	4,978

13. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

14. Tangible fixed assets

	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2023	20,155	243,830	263,985
Additions	417	-	417
Disposals	-	(9,000)	(9,000)
At 31 March 2024	20,572	234,830	255,402
Depreciation			
At 1 April 2023	14,964	103,568	118,532
Charge for the year	1,405	31,643	33,048
On disposals	-	(9,000)	(9,000)
At 31 March 2024	16,369	126,211	142,580
Net book values			
At 31 March 2024	4,203	108,619	112,822
At 31 March 2023	5,191	140,262	145,453

15. Debtors

	2024	2023
	£	£
Trade debtors	70,170	96,623
Other debtors	358	1,516
Accrued income	4,511	5,601
Prepayments	16,388	673
	91,427	104,413

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	19,215	20,105
Accruals	19,974	16,025
	39,189	36,130

17. Analysis of net assets between funds

	Unrestricted funds	Restricted	Total funds
	£	£	£
Fund balances at 31 March 2024 as represented by:			
Tangible fixed assets	82,068	30,754	112,822
Current assets	150,724	18,979	169,703
Current liabilities	(39,189)	-	(39,189)
	193,603	49,733	243,336

18. Unrestricted funds

	At 1 April 2023	Incoming resources	Outgoing resources	At 31 March 2024
	£	£	£	£
General Fund	221,341	442,786	(470,524)	193,603
	221,341	442,786	(470,524)	193,603

Purposes of unrestricted funds

The General Fund provides for the provision of head office services. Funding grants have been received from the London Borough of Harrow which are supplemented by small surpluses on Transport operations.

19. Restricted funds

	At 1 April 2023 £	Incoming resources £	Outgoing resources £	At 31 March 2024 £
Dept for Transport - Greener Bus Fund	60,277	-	(10,544)	49,733
	60,277	-	(10,544)	49,733

Purposes of restricted funds

Dept for Transport - Greener Bus Fund
Government funding to reduce nitrogen oxide emmissions and improve air quality.

20. Company limited by guarantee

Harrow Community Transport is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

HARROW COMMUNITY TRANSPORT

England & Wales - Charity number 1115080

Accounts

Charity number: 1115080
Company number: 05456556

Harrow Community Transport
(A company limited by guarantee)

Trustees' report and unaudited financial statements

for the year ended 31 March 2023

Harrow Community Transport
(A company limited by guarantee)

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Harrow Community Transport
(A company limited by guarantee)

Legal and administrative information

Charity number	1115080		
Company registration number	05456556		
Registered office	The Lodge 64 Pinner Road Harrow Middlesex HA1 4HZ		
Trustees	Gladys Janes		
	Louise Bennett		Resigned 10/05/2023
	Gerard Devine	Chair	
	Lesley Spence		
	Zeba Arif		
	Shailesh Patel		Appointed 20/01/2023
	John Quinn		
	Georgia Weston		Appointed 20/01/2023, Resigned 04/06/2023
Accountants	Hamilton-Eddy & Co. Chartered Accountant 39 Tamworth Road Croydon Surrey CR0 1XU		
Bankers	Santander Business Banking Centre 301 St Vincent Street Glasgow G2 5NT		

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees, who are also directors of Harrow Community Transport for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 19 May 2005 (as amended by special resolution dated 25 May 2006) and registered as a charity.

The Trustees, who also are the Management Committee and Directors of Harrow Community Transport [HCT] for the purposes of company law and who served during the year up to the date of this report are shown on page 1 of this report. The Trustees meet regularly (usually 6 times per year but more frequently if required) to manage the affairs of the company.

The trustees have complied with the duty in the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commision.

Trustees

During the year we were pleased to welcome Georgia Weston and Shailesh Patel as trustees. Both have been volunteer drivers with Harrow CT for several years and are able to offer practical and customer focused expertise in the company's activities, as well as being local residents with detailed knowledge of the Harrow community. Georgia was an independent councillor for four years and has extensive experience of government administration and involvement in disability rights and the Equality Act 2010, whilst before his recent retirement, Shailesh held senior posts in the financial services industry, specialising in information technology systems. Their experience and talents complement those of other board members and is warmly welcomed.

We were sorry to say goodbye to Louise Bennett, who gave six years of valuable service as a trustee and introduced the risk register process which has proved an important management tool. We wish Louise well in her continuing busy activities with other local charities. Georgia also resigned from the board when she became an employee of the company by joining our team of professional drivers, where her skills are much in demand.

Objectives and activities

The Charity's objectives and principal activities are the provision of non-profit community transport services in the London Borough of Harrow and its environs. The services are provided primarily for the use of individuals in specific need who by reason of age, mental or physical disability or poverty are unable to use or have difficulty in using public transport and for use by charitable organisations or for the charitable purposes of other voluntary organisations.

The company operates minibuses (including specially adapted vehicles) for the purposes outlined above and also recruits, trains, certifies and registers volunteer drivers and assistants.

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2023

Achievements and performance

Governance

The trustees meet bi-monthly to manage the company's affairs. They monitor the company's performance as well as participating in the ongoing activities of Harrow Community Transport (Harrow CT), such as being volunteer drivers, users and promoters of the service and providing feedback on opportunities for the company to improve its performance and develop its activities in the charitable and voluntary sector. As well as ensuring that the company complies with all required policies, the trustees maintain a general overview of the activities of Harrow CT and regularly update a risk register which provides early warning of issues which may affect future performance and require mitigation measures. Trustees are also encouraged to apply their specialist knowledge and skills where appropriate and develop skills in new areas appropriate to their role as trustees, for example through courses such as those run by Voluntary Action Harrow. Trustees receive no payment of money or any other material benefit for their services to the charity. A weekly report on cash flow is produced by the Administrator and circulated to the Chair, Trustees and Operations Director. This also contains forward forecasts and provides a constant indicator of the financial health of the Company. Income/expenditure accounts are monitored bi-monthly by the Trustees, who at the same time are advised on financial performance and recommendations on financial transaction expenditure, including acquisition and disposal of vehicles and IT equipment.

Income and fleet deployment

Financial results show a disappointing deterioration from a surplus of £70,821 in 2021-22 to a deficit of £120,482 in 2022-23. The main cause was a reduction in income from two main sources - Harrow Council Special Educational Needs (SEN) transport, and NHS patient transport. The number of vehicles contracted to Council SEN transport routes has declined sharply since the Covid pandemic, reflecting a change in the balance of requirements from minibuses to taxis. From a peak of ten daily routes in 2019-20, Harrow Council reduced its daily requirement to only two routes for most of 2022-23. Due to reductions in overall funding and a review of its own operations, the Council's commitment to Harrow CT has shrunk to a ten year low.

Although NHS Patient transport had been expanding following the resumption of more normal workload post-Covid, this was suddenly reversed when the NHS North West London Integrated Care Board changed patient transport arrangements for appointments at local hospitals. This prevented GPs from booking Harrow CT for the majority of their home-to-hospital transport, which had been a growing source of income for Harrow CT in recent years. We are in discussion with NHS transport managers to establish a more stable contractual relationship which should reduce future instability of workload and restore some of the lost income. We invested during the year in a second brand new purpose-built minibus which is fully compliant with the latest standards for NHS patient transport. We hope to be able to resume its full deployment, otherwise it will be converted to standard minibus configuration for general use.

Our contract with NHS Royal Free Hospital Foundation Ttrust for older peoples' transport to Chase Farm and North Middlesex hospitals continued to work well during the year, as did deployment of three vehicles for school transport to independent schools in north and west London.

Income from the voluntary and community sector has improved, though still below pre-Covid levels and hampered by the availability of fewer volunteer drivers with D1 licence qualifications.
Our Wayfarers' Club continued to provide a range of day trips for much of the year, which was much appreciated. It is a popular way of enabling volunteer drivers to utilise vehicles for the benefit of Harrow residents who would otherwise suffer from social isolation and loneliness.

Reduction in fleet size to reflect lower activity levels was achieved by returning some leased vehicles, and selling one of our older owned vehicles, which were surplus to requirements. The inevitable time lag in doing this meant that reduction in revenue happened far more quickly than it was possible to reduce costs. This also applied to staff costs.

Cost management

In addition to fleet downsizing, five staff had to be told their services were no longer required. This was sadly necessary in order to contain costs to ensure that the charity survives. Constant attention to the detail of costs, together with rapid responsiveness to changes in revenue earning opportunities, are being applied to ensure a return to a positive financial result. Economies of scale are being sought through co-operation in administrative and financial functions with other Community Transport organisations and this is likely to increase in future years.

Whilst further downsizing cannot be ruled out if this proves to be necessary to restore our financial position to an acceptable level, we are committed to maintaining and improving the successful Harrow CT model of supporting community activities by earning regular income from contracts in the health and education sectors in Harrow and elsewhere.

Community activities

During the year we continued to operate at least one minibus dedicated to community transport services rather than contract work, to the benefit of organisations and individuals in Harrow who need affordable and accessible transport. Additional vehicles are made available for the use of community groups such as the Scouts, churches and neighbourhood organisations when not engaged on revenue earning work. However our imperative is to return to surplus in order to generate enough funds to meet the demand for accessible transport for individuals and voluntary and charitable organisations in Harrow. In parallel with this, we need to recruit more volunteer drivers to meet the growing demand for trips. Regrettably it has not been possible to resume the Community Car Service which was suspended before the Covid lockdown due to a shortage of drivers (who use their own vehicles to offer lifts to those without access to any other form of transport). We are seeking ways of re-launching this important service whenever it becomes feasible.

Training and the regulatory environment

Operational training is done mainly through MiDAS (Minibus Driver Awareness Scheme), First Aid training and wheelchair handling courses, and we are grateful to Old Oak Training Ltd for the excellent service they provide for our staff. The Fleet Operator Recognition Scheme (FORS) is a voluntary accreditation scheme for fleet operators, which is essential to securing new contracts which are being sought by Harrow CT. Other training has been undertaken for Management CPC (Certificate of Professional Competence), MiDAS Driver Assessor training, various safeguarding courses, and the use of new systems for administrative functions. A training programme for trustees continues to be available, mainly through the facilities offered by Voluntary Action Harrow (VAH). For this and other activities, we are grateful for VAH's help and support.

We encourage volunteers to work in a range of driving and administrative roles in conjunction with professional staff, enabling us to provide our community with the highest possible standards of affordable and accessible transport.

Health and Safety

The company maintains a high level of commitment to health and safety and has measures in place to ensure that its policies are carried out in respect of staff, vehicles, administration and operating procedures.

Service delivery

Excellent service delivery is a key objective of Harrow CT, whose standards of customer service are highly regarded across the transport and health sectors. The responsiveness and flexibility of our small operations team, drivers and passenger assistants ensures that the integrity of day-to-day operations is maintained despite the challenges of worsening traffic congestion and the need for short notice changes in vehicle seating configurations to maximise the flexibility of the fleet.

Staff remuneration

Pay increases were awarded to staff, which recognised the effect of the rate of inflation prevailing during the year. We are now paying the London Living Wage to all staff

Fundraising
We are grateful to Harrow and Pinner Lions for their regular fundraising activities on our behalf, and to Headstone Neighbours for their generous donation following a legacy. Their support helps us to continue our activities, thereby contributing to the health and well being of the isolated, lonely and disabled members of Harrow community.

Future outlook
Widening of our geographical area of operation to include other London boroughs, coupled with continuing rigorous cost control, will create a sustainable level of activity in order to help secure the company's long term future. The trustees' aim is to develop a diversified portfolio of contracts to ensure optimal financial and operational performance. Continuation of the locally based community transport service which the charity delivers will remain our highest priority.

Financial review

Financial review 2022/23
The accounts reflect a disappointing financial performance. Incoming resources decreased by £79.7k (14%) compared with 2021/22, and resources expended increased by £111.2k (23%). This resulted in a reduction to £281.6k in the amount being carried forward to the year 2023/24, compared with last year's figure of £402.1k. Notable changes include increased staff costs due to salary increases (16% in salaries, wages and employer's NIC); vehicle running costs (22%, mainly due to increased repair costs and higher fuel prices); and higher depreciation (74%, due mainly to the acquisition of one new and one second hand vehicle). The increase in professional and legal fees from £1.9k to £13.4k was due mainly to costs associated with work to change the charity's objects to allow a wider sphere of operations. The trustees believe these will be necessary to achieve future financial objectives, given the restrictive financial environment we have experienced in Harrow in recent years, and the changes are expected to come into effect during the 2023/24 financial year.

Finally we would like to thank the Director and staff for all their hard work against a financially challenging background, including some areas of shrinking resources. The outlook for the 2023/24 financial year is uncertain due to the economic downturn and cuts in public expenditure. The route to achieving surplus may prove to be slower than we would like, but we are determined to succeed. A number of community transport organisations have ceased trading in recent years, and we are determined that this will not happen in Harrow.

Statement of trustees' responsibilities

The trustees (who are also directors of Harrow Community Transport for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and 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 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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 charitable company will continue in operation.

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2023

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

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board on 12 December 2023 and signed on its behalf by

Gerard Devine
Director

Gladys Janes
Director

Harrow Community Transport
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Harrow Community Transport.

I report on the accounts of Harrow Community Transport for the year ended 31 March 2023 set out on pages 2 to 17.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for 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 Institute of Chartered Accountants in England and Wales.

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 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

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 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 andprinciples 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 accross 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.

.....

David Weeden **Date: 12 December 2023**

F.C.A.

Independent examiner

Hamilton-Eddy & Co.
Chartered Accountants
39 Tamworth Road
Croydon
CR0 1XU

Harrow Community Transport
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Incoming resources					
Incoming resources from generating funds:					
Donations and grants	4	12,632	-	12,632	33,484
Activities for generating funds	5	453,435	-	453,435	513,054
Investment income	6	104	-	104	6
Other incoming resources	7	5,000	-	5,000	4,333
Total incoming resources		471,171	-	471,171	550,877
Resources expended					
Charitable activities	8	579,359	10,544	589,903	478,939
Governance costs	9	1,750	-	1,750	1,500
Total resources expended		581,109	10,544	591,653	480,439
Net incoming/(outgoing) resources for the year		(109,938)	(10,544)	(120,482)	70,438
Total funds brought forward		331,279	70,821	402,100	331,662
Total funds carried forward		221,341	60,277	281,618	402,100

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 11 to 17 form an integral part of these financial statements.

Harrow Community Transport
(A company limited by guarantee)

Statement of financial position
as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	14		145,453		118,126
Current assets					
Debtors	15	104,413		96,921	
Cash at bank and in hand		67,882		205,962	
		172,295		302,883	
Creditors: amounts falling due within one year	16	(36,130)		(18,909)	
Net current assets			136,165		283,974
Net assets			281,618		402,100
Funds	17				
Restricted income funds			60,277		70,821
Unrestricted income funds			221,341		331,279
Total funds			281,618		402,100

The Statement of financial position continues on the following page.

Statement of financial position (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 March 2023

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2023.

(c) that the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 ' The Financial Reporting Standard applicable in the UK and Republic of Ireland'

The financial statements were approved by the board on 12 December 2023 and signed on its behalf by

Gerard Devine
Director

Gladys Janes
Director

Company number: 05456556

1. General Information

The company is a private company, limited by guarantee, registered in England. The address of the registered office is The Lodge, 64 Pinner Road, Harrow, Middlesex, HA1 4HZ.

2. Statement of compliance

These financial statements have been pepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

3.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015) and the Companies Act 2006.

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

3.2. Going concern

There are no material uncertainties about the charity's ability to continue.

3.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

3.4. Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

3.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	25% reducing balance
Motor vehicles - new	-	10% straight line
Motor vehicles - 2nd hand	-	20% straight line

3.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

4. Donations and grants

	Unrestricted funds £	2023 Total £	2022 Total £
Donations and Legacies	1,880	1,880	20,505
Grants - BSOG	10,752	10,752	12,979
	12,632	12,632	33,484

5. Activities for generating funds

	Unrestricted funds £	2023 Total £	2022 Total £
Group Transport	376,255	376,255	451,754
Driver Service	66,218	66,218	61,160
Membership Subscriptions	336	336	140
Management Recharges	10,626	10,626	-
	453,435	453,435	513,054

6. Investment income

	Unrestricted funds £	2023 Total £	2022 Total £
Bank interest receivable	104	104	6
	104	104	6

7. Other incoming resources

	Unrestricted funds £	2023 Total £	2022 Total £
Gain on disposal of tangible fixed assets	-	-	333
Employers Allowance	5,000	5,000	4,000
	5,000	5,000	4,333

8. Costs of charitable activities

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Salaries and Wages	306,497	-	306,497	266,892
Employer's NIC	23,664	-	23,664	17,821
Pension costs	4,978	-	4,978	4,245
Subcontractor	342	-	342	278
Office Rent	10,003	-	10,003	9,121
Computer Expenses	5,366	-	5,366	4,861
Bad Debts	(59)	-	(59)	-
Advertising	24	-	24	1,475
Insurance	2,223	-	2,223	2,135
General Expenses	6,852	-	6,852	1,062
Vehicle Running Costs	163,372	-	163,372	133,611
Repairs & maintenance	74	-	74	-
Travelling Expenses	672	-	672	627
Consultancy Fees	7,599	-	7,599	4,651
Bookkeeping	2,380	-	2,380	2,917
Training	333	-	333	392
Telephone	5,912	-	5,912	5,820
Printing & Stationery	1,846	-	1,846	1,131
Volunteer Support	75	-	75	-
Depreciation	23,312	10,544	33,856	19,449
Subscriptions	536	-	536	547
Professional and Legal fees	13,358	-	13,358	1,904
	579,359	10,544	589,903	478,939

9. Governance costs

	Unrestricted funds £	2023 Total £	2022 Total £
Independent Examiner fees	1,750	1,750	1,500
	1,750	1,750	1,500

10. Net (outgoing)/incoming resources for the year

	2023 £	2022 £
Net (outgoing)/incoming resources is stated after charging/(credting):		
Depreciation and other amounts written off tangible fixed assets	33,856	19,449
Independent Examiner's remuneration	1,750	1,500
and after crediting:		
Profit on disposal of tangible fixed assets	-	333

11. Employees

Employment costs

	2023 £	2022 £
Wages and salaries	306,497	293,421
Job Retention Scheme receipts	-	(26,529)
Social security costs	23,664	17,821
Pension costs	4,978	4,245
	335,139	288,958

No employee received emoluments of more than £60,000 (2022 : None).

Number of employees

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

	2023 Number	2022 Number
Direct charitable work	14	19
Management and administration	3	3
	17	22

12. Pension costs

The company operates a defined contribution pension scheme in respect of the employees who need to be included in Auto Enrolment. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2023	2022
	£	£
Pension charge	4,978	4,245

13. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

14. Tangible fixed assets

	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2022	19,855	182,947	202,802
Additions	300	60,883	61,183
At 31 March 2023	20,155	243,830	263,985
Depreciation			
At 1 April 2022	13,229	71,447	84,676
Charge for the year	1,735	32,121	33,856
At 31 March 2023	14,964	103,568	118,532
Net book values			
At 31 March 2023	5,191	140,262	145,453
At 31 March 2022	6,626	111,500	118,126

15. Debtors

	2023	2022
	£	£
Trade debtors	96,623	84,448
Other debtors	1,516	-
Accrued income	5,601	11,702
Prepayments	673	771
	104,413	96,921

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	20,105	15,612
Other taxes and social security	-	208
Accruals	16,025	3,089
	36,130	18,909

17. Analysis of net assets between funds

	Unrestricted funds	Restricted	Total funds
	£	£	£
Fund balances at 31 March 2023 as represented by:			
Tangible fixed assets	104,155	41,298	145,453
Current assets	153,316	18,979	172,295
Current liabilities	(36,130)	-	(36,130)
	221,341	60,277	281,618

18. Unrestricted funds

	At 1 April 2022	Incoming resources	Outgoing resources	At 31 March 2023
	£	£	£	£
General Fund	331,279	471,171	(581,109)	221,341
	331,279	471,171	(581,109)	221,341

Purposes of unrestricted funds

The General Fund provides for the provision of head office services. Funding grants have been received from the London Borough of Harrow which are supplemented by small surpluses on Transport operations.

19. Restricted funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	At 31 March 2023 £
Dept for Transport - Greener Bus Fund	70,821	-	(10,544)	60,277
	70,821	-	(10,544)	60,277

Purposes of restricted funds

Dept for Transport - Greener Bus Fund
Government funding to reduce nitrogen oxide emmissions and improve air quality.

20. Capital commitments

	2023 £	2022 £
Details of capital commitments at the accounting date are as follows:		
Contracted for but not provided in the financial statements	-	37,011

21. Company limited by guarantee

Harrow Community Transport is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

HARROW COMMUNITY TRANSPORT

England & Wales - Charity number 1115080

Accounts

Charity number: 1115080
Company number: 05456556

HAMILTON-EDDY & Co

Chartered Accountant

D W Weeden FCA

39 Tamworth Road,
Croydon, Surrey CR0 1XU

Tel 020 8688 9264
Fax 020 8688 5292
Email david@hamilton-eddy.co.uk

www.hamilton-eddy.co.uk

Harrow Community Transport
(A company limited by guarantee)

Trustees' report and unaudited financial statements

for the year ended 31 March 2022

Regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

ICAEW CHARTERED ACCOUNTANTS

Harrow Community Transport
(A company limited by guarantee)

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Harrow Community Transport
(A company limited by guarantee)

Legal and administrative information

Charity number	1115080		
Company registration number	05456556		
Registered office	The Lodge 64 Pinner Road Harrow Middlesex HA1 4HZ		
Trustees	Gladys Janes		
	Louise Bennett		
	Gerard Devine	Chair	
	Lesley Spence		
	Zeba Arif		Appointed 09/02/2022
	Michael Skinner	Treasurer	Resigned 09/02/2022
	John Quinn		
	Ashley Williams		Resigned 08/08/2021
Accountants	Hamilton-Eddy & Co. Chartered Accountants 39 Tamworth Road Croydon Surrey CR0 1XU		
Bankers	Santander Business Banking Centre 301 St Vincent Street Glasgow G2 5NT		

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2022

The trustees present their report and the financial statements for the year ended 31 March 2022. The trustees, who are also directors of Harrow Community Transport for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 19 May 2005 (as amended by special resolution dated 25 May 2006) and registered as a charity.

The Trustees, who also are the Management Committee and Directors of Harrow Community Transport [HCT] for the purposes of company law and who served during the year up to the date of this report are shown on page 1 of this report. The Trustees meet regularly (usually 6 times per year but more frequently if required) to manage the affairs of the company.

The trustees have complied with the duty in the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commision.

Trustees

During the year we were sorry to lose the services of Ashley Williams who sadly passed away unexpectedly on 8th August 2021. The practical experience he brought to the Board as a user, volunteer driver, and long time member of the scouting movement was invaluable and will be sorely missed.

We also said goodbye to Michael Skinner, who retired after six years service in February 2022, following relocation to Shropshire. We wish him well.

We were pleased to welcome Zeba Arif to the Board in February 2022. She has been a long time member of our Wayfarers Club. She is a retired Hospital and Health Care Professional, currently holding senior posts in the Royal College of Nursing, and the All Pakistan Nurses Association where she is President. She has recently been appointed to the Steering Committee of the Royal College of Nursing Mental Health Forum, involved with nursing policy and practice. Her experience in healthcare and leisure sectors is warmly welcomed.

Objectives and activities

The Charity's objectives and principal activities are the provision of non-profit community transport services in the London Borough of Harrow and its environs. The services are provided primarily for the use of individuals in specific need who by reason of age, mental or physical disability or poverty are unable to use or have difficulty in using public transport and for use by charitable organisations or for the charitable purposes of other voluntary organisations.

The company operates minibuses (including specially adapted vehicles) for the purposes outlined above and also recruits, trains, certifies and registers volunteer drivers and assistants.

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2022

Achievements and performance

Governance

The trustees meet bi-monthly to manage the company's affairs. They monitor the company's performance as well as participating in the ongoing activities of Harrow Community Transport (Harrow CT), such as being volunteer drivers, users and promoters of the service and providing feedback on opportunities for the company to improve its performance and develop its activities in the charitable and voluntary sector. As well as ensuring that the company complies with all required policies, the trustees maintain a general overview of the activities of Harrow CT and regularly update a risk register which provides early warning of issues which may affect future performance and mitigation measures. Trustees are also encouraged to apply their specialist knowledge and skills where appropriate and develop skills in new areas appropriate to their role as trustees, for example through courses such as those run by Voluntary Action Harrow. Trustees receive no payment of money or any other material benefit for their services to the charity.

A weekly report on cash flow is produced by the Administrator and circulated to the Chair, Trustees and Operations Director. This also contains forward forecasts and provides a constant indicator of the financial health of the Company. Income/expenditure accounts are monitored bi-monthly by the Trustees, who at the same time are advised on financial performance and recommendations on financial transaction expenditure including acquisition and disposal of vehicles and IT equipment.

Income and fleet deployment

Financial results show a welcome improvement from a small surplus in 2020-21, exceeding the surplus of £67,481 earned in the last 'normal' year pre-Covid, in 2019-20. This is a good recovery from the extremely difficult conditions experienced from early 2020 to mid 2021 during the Covid pandemic. It reflects a return to a more stable pattern of operations, particularly in respect of NHS patient transport services which we now operate in the boroughs of Harrow, Barnet and Enfield. A new purpose built high specification vehicle for patient transport was purchased in December 2021. Together with home-to-school transport, these services provide a growing and reliable income stream, which complements the affordable and accessible community transport facilities we provide to member groups in the voluntary and community sector, as well as individuals, in the London Borough of Harrow.

The Special Educational Needs (SEN) transport which we have operated for a number of years on behalf of the London Borough of Harrow was suspended during the Covid lockdowns and proved difficult to re-establish. Only a handful of routes re-commenced and these have been operating on an intermittent basis according to Council requirements, which have often been varied at very short notice. This resulted in operational challenges which make it impossible to ensure regular commitment of vehicles and staff, or to accurately forecast income from these contracts. Accordingly, we are seeking to reduce dependence on this source of income by widening the geographical area of operations and working in co-operation with other community transport organisations in London to optimise deployment of our fleet. This is expected to yield benefits in coming years by opening up new opportunities to build on the successful Harrow CT model of supporting community activities by earning regular income from contracts in the health and education sectors.

Due to the lower level of SEN activity, the fleet has been downsized and some older and leased minibuses have been disposed of. This has reduced the cost of vehicle maintenance. It has also removed most of the vehicles with lower exhaust emission standards, enabling closer compliance with Ultra Low Emission Zone requirements in London, and most importantly it contributes to reducing the company's carbon footprint. Since October 2021, the two remaining non-compliant vehicles have been deployed exclusively outside the ULEZ area. Though this is not a problem with our current network of routes, replacement of these vehicles will be a priority to maximise the flexibility of our fleet.

Cost management

Careful management of costs, together with the continuation of the Coronavirus job retention scheme for the first half of the financial year, enabled containment of costs to a level consistent with a positive financial result. However, attention to the detail of costs, together with rapid responsiveness to changes in revenue earning opportunities, has continued to be the key to achieving an acceptable margin of revenue over costs.

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2022

Community activities

During the year we continued to operate a minimum of two minibuses dedicated to community transport services rather than contract work, to the benefit of organisations and individuals in Harrow who need affordable accessible transport. Our aim of improving the amount of surplus generated year by year was helped by this year's financial results, adding to our reserves. This enables us to help meet the ever growing demand for accessible transport for individuals and voluntary and charitable organisations in Harrow.

Our programme of day trips continued to attract members who benefit from visiting the variety of destinations offered. The congenial atmosphere of the Wayfarer's Club is an important antidote to social isolation and loneliness. A small, enthusiastic team of volunteer drivers ensures that people who are in need of a day out can enjoy excursions at affordable prices, but we need to recruit more volunteer drivers to meet the growing demand for trips. The Community Car Service has been suspended since the Covid lockdown due to a shortage of drivers (who use their own vehicles to offer lifts to those without access to any other form of transport). We are seeking ways of re-launching this important service as soon as it is feasible to do so. We continue to make our minibus fleet available to community groups such as the Scouts, churches and neighbourhood organisations whose need for accessible and affordable transport is rebounding after the restrictions of the past two years. We aim to meet this demand as far as we are able, thereby contributing to the health and well being of the Harrow community.

Training and the regulatory environment

Operational training is done mainly through MiDAS (Minibus Driver Awareness Scheme), First Aid training and wheelchair handling courses, and we are grateful to Old Oak Training Ltd for the excellent service they provide for our staff. The Fleet Operator Recognition Scheme (FORS) is a voluntary accreditation scheme for fleet operators, which will be essential to secure some key contracts which Harrow CT is likely to bid for in the near future and work is in progress to achieve this. Other training has been undertaken for Management CPC (Certificate of Professional Competence), MiDAS Driver Assessor training, various safeguarding courses and the use of new systems for administrative functions. A training programme for trustees continues to be available, mainly through the facilities offered by Voluntary Action Harrow. For this and other activities, we are grateful for their help and support.

The Department for Transport is reviewing requirements for minibus driving qualifications in view of the shortage of D1 category licence holders, and we have contributed to the consultation on this. We have also participated in the Mayor of London's consultation on the expansion of the ULEZ to include the whole of Greater London. Whilst in principle a good strategy, there needs to be provision for community transport and other voluntary organisations which are not in a position to immediately replace non-compliant vehicles.

Health and Safety

The company maintains a high level of commitment to health and safety and has measures in place to ensure that its policies are carried out in respect of staff, vehicles, administration and operating procedures. Throughout the Covid 19 pandemic, strict hygiene measures have been in place which have successfully minimised the risk of transmission, and these continue as appropriate to the prevailing threat level.

Service delivery

Excellent service delivery is a key objective of Harrow CT, whose standards of customer service are highly regarded. The responsiveness and flexibility of our small operations team, drivers and passenger assistants ensures that the integrity of day to day operations is maintained despite the challenges of worsening traffic congestion and the need for short notice changes in vehicle seating configurations to maximise the flexibility of the fleet

Staff remuneration

Pay increases were awarded to staff which reflected the modest rate of inflation prevailing during the year, and we are now paying the London Living Wage to all staff.

Fundraising
Our fundraising activities provide a valuable supplement to help fund the charity's community transport services, and we are particularly grateful to Harrow and Pinner Lions for their continuing generous support.

Future outlook
Widening of our area of operation to include other London boroughs, coupled with continuing rigorous cost control, will create a sustainable level of activity which will help secure the company's long term future. The trustees' aim is to develop a diversified portfolio of contracts to ensure optimal performance. Partnership working with other organisations will continue to be used where necessary to ensure profitable retention of work. The continuation of the locally based community transport service which the charity delivers will remain our highest priority. We encourage volunteers to work in a range of driving and administrative roles in conjunction with professional staff, enabling us to provide our community with the highest possible standards of affordable and accessible transport.

Financial review

Financial review 2021/22
The accounts reflect our best financial performance for several years and support the Trustees' aim of enabling the charity to move towards a more sustainable long term future, which we consider essential to meet the increasing demand for community transport services in Harrow.

Steady recovery from the downturn in revenue caused by the pandemic has been accompanied by strict cost control and management of resources, which has resulted in an improved operating surplus, allowing an increase in funds carried forward: These are used for continuing re-investment in the community transport activities which are the main purpose of the charity.

Incoming resources increased by £77.1k (16%) compared with 2020/21, and resources expended increased by £26.1k (5.7%), resulting in £70.4k being carried forward to the year 2022/3, up from £19.3k last year. The amount owing from aged debtors has decreased by £20k compared with last year, thanks to close monitoring of outstanding invoices and reduced delays in invoice payment periods from the charity's two largest sources of income. Net funds have increased by 21% compared with 2020/21, and at £402,000 are at their highest level for a number of years. This will be helpful in moving towards long term expansion, whilst providing a margin to cover possible unforeseen circumstances in the

Financial reporting continues to be actively monitored, with regular reports of income and expenditure to the Trustees, and weekly cash flow analysis which is monitored by the Director.

The charity is in relatively good shape financially, as resources have become better utilised and more closely aligned with demand for our services. This welcome improvement in the financial position has been achieved thanks to hard work by the Director and staff in responding quickly and flexibly to changes in short term requirements from organisations which the charity serves. Our team has also been pro-active in seeking new revenue opportunities where possible, including redeployment of resources released from downsized contracts. The Trustees would like to thank our staff for this, and for prompt and accurate reporting. This has ensured timely action to maintain and improve the company's financial position.

The outlook for financial year 2022/3 is uncertain due to the economic downturn and cuts in public expenditure, but we are hopeful of achieving a positive year end result.

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2022

Statement of trustees' responsibilities

The trustees (who are also directors of Harrow Community Transport for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and 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 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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 charitable company will continue in operation.

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

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board on 22 November 2022 and signed on its behalf by

Gerard Devine
Director

Louise Bennett
Director

Harrow Community Transport
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Harrow Community Transport.

I report on the accounts of Harrow Community Transport for the year ended 31 March 2022 set out on pages 2 to 19.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for 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 Institute of Chartered Accountants in England and Wales.

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 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

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 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 andprinciples 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 accross 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.

.....

David Weeden **Date: 22 November 2022**
F.C.A.
Independent examiner
Hamilton-Eddy & Co.
Chartered Accountants
39 Tamworth Road
Croydon
CR0 1XU

Harrow Community Transport
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Incoming resources					
Incoming resources from generating funds:					
Donations and grants	4	33,484	-	33,484	14,321
Activities for generating funds	5	513,054	-	513,054	455,383
Investment income	6	6	-	6	34
Other incoming resources	7	4,333	-	4,333	4,000
Total incoming resources		550,877	-	550,877	473,738
Resources expended					
Charitable activities	8	468,395	10,544	478,939	453,186
Governance costs	9	1,500	-	1,500	1,200
Total resources expended		469,895	10,544	480,439	454,386
Net incoming/(outgoing) resources for the year		80,982	(10,544)	70,438	19,352
Total funds brought forward		250,297	81,365	331,662	312,310
Total funds carried forward		331,279	70,821	402,100	331,662

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 12 to 19 form an integral part of these financial statements.

Harrow Community Transport
(A company limited by guarantee)

Statement of financial position
as at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	14		118,126		81,461
Current assets					
Debtors	15	96,921		117,039	
Cash at bank and in hand		205,962		158,896	
		302,883		275,935	
Creditors: amounts falling due within one year	16	(18,909)		(25,734)	
Net current assets			283,974		250,201
Net assets			402,100		331,662
Funds	17				
Restricted income funds			70,821		81,365
Unrestricted income funds			331,279		250,297
Total funds			402,100		331,662

The Statement of financial position continues on the following page.

The notes on pages 12 to 19 form an integral part of these financial statements.

Statement of financial position (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 March 2022

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2022.

(c) that the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 ' The Financial Reporting Standard applicable in the UK and Republic of Ireland'

The financial statements were approved by the board on 22 November 2022 and signed on its behalf by

Gerard Devine
Director

Louise Bennett
Director

Company number: 05456556

Harrow Community Transport
(A company limited by guarantee)

Cash flow statement

for the year ended 31 March 2022

	Notes	2022 £	2021 £
Net incoming resources for the year		70,438	19,352
Interest receivable		(6)	(34)
Loss on disposal of fixed assets		(333)	-
Depreciation and impairment		19,449	17,701
Decrease in debtors		20,118	62,186
Decrease in creditors		(6,825)	(19,378)
Net cash inflow from operating activities		102,841	79,827
Returns on investments and servicing of finance	21	6	34
Capital expenditure	21	(55,781)	(7,523)
Increase in cash in the year		47,066	72,338
Reconciliation of net cash flow to movement in net funds	22		
Increase in cash in the year		47,066	72,338
Net funds at 1 April 2021		158,896	86,558
Net funds at 31 March 2022		205,962	158,896

1. General Information

The company is a private company, limited by guarantee, registered in England. The address of the registered office is The Lodge, 64 Pinner Road, Harrow, Middlesex, HA1 4HZ.

2. Statement of compliance

These financial statements have been pepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

3.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015) and the Companies Act 2006.

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

3.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

3.3. Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

3.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	25% reducing balance
Motor vehicles - new	-	10% straight line
Motor vehicles - 2nd hand	-	20% straight line

3.5. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

4. Donations and grants

	Unrestricted funds £	2022 Total £	2021 Total £
Donations and Legacies	20,505	20,505	2,885
Grants - BSOG	12,979	12,979	9,849
Grants - Harrow Council EHT	-	-	1,587
	33,484	33,484	14,321

5. Activities for generating funds

	Unrestricted funds £	2022 Total £	2021 Total £
Group Transport	451,754	451,754	429,360
Driver Service	61,160	61,160	26,008
Membership Subscriptions	140	140	15
	513,054	513,054	455,383

6. Investment income

	Unrestricted funds £	2022 Total £	2021 Total £
Bank interest receivable	6	6	34
	6	6	34

7. Other incoming resources

	Unrestricted funds £	2022 Total £	2021 Total £
Gain on disposal of tangible fixed assets	333	333	-
Employers Allowance	4,000	4,000	4,000
	4,333	4,333	4,000

8. Costs of charitable activities

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Salaries and Wages	266,892	-	266,892	235,754
Employer's NIC	17,821	-	17,821	17,433
Pension costs	4,245	-	4,245	4,461
Subcontractor	278	-	278	-
Office Rent	9,121	-	9,121	20,556
Computer Expenses	4,861	-	4,861	4,073
Bad Debts	-	-	-	15,117
Advertising	1,475	-	1,475	-
Insurance	2,135	-	2,135	2,708
General Expenses	1,062	-	1,062	1,889
Vehicle Running Costs	133,611	-	133,611	116,510
Repairs & maintenance	-	-	-	2,411
Travelling Expenses	627	-	627	356
Consultancy Fees	4,651	-	4,651	2,790
Bookkeeping	2,917	-	2,917	4,051
Training	392	-	392	1,643
Telephone	5,820	-	5,820	4,647
Printing & Stationery	1,131	-	1,131	858
Depreciation	8,905	10,544	19,449	17,701
Subscriptions	547	-	547	228
Professional and Legal fees	1,904	-	1,904	-
	468,395	10,544	478,939	453,186

9. Governance costs

	Unrestricted funds £	2022 Total £	2021 Total £
Independent Examiner fees	1,500	1,500	1,200
	1,500	1,500	1,200

10. Net incoming resources for the year

	2022 £	2021 £
Net incoming resources is stated after charging/(credting):		
Depreciation and other amounts written off tangible fixed assets	19,449	17,701
Independent Examiner's remuneration	1,500	1,200
and after crediting:		
Profit on disposal of tangible fixed assets	333	-

11. Employees

Employment costs

	2022 £	2021 £
Wages and salaries	293,421	325,466
Job Retention Scheme receipts	(26,529)	(89,712)
Social security costs	17,821	17,433
Pension costs	4,245	4,461
	288,958	257,648

No employee received emoluments of more than £60,000 (2021 : None).

Number of employees

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

	2022 Number	2021 Number
Direct charitable work	19	21
Management and administration	3	3
	22	24

12. Pension costs

The company operates a defined contribution pension scheme in respect of the employees who need to be included in Auto Enrolment. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2022	2021
	£	£
Pension charge	4,245	4,461

13. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

14. Tangible fixed assets

	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2021	18,925	128,846	147,771
Additions	930	55,351	56,281
Disposals	-	(1,250)	(1,250)
At 31 March 2022	19,855	182,947	202,802
Depreciation			
At 1 April 2021	11,018	55,292	66,310
Charge for the year	2,211	17,238	19,449
On disposals	-	(1,083)	(1,083)
At 31 March 2022	13,229	71,447	84,676
Net book values			
At 31 March 2022	6,626	111,500	118,126
At 31 March 2021	7,907	73,554	81,461

15. Debtors

	2022	2021
	£	£
Trade debtors	84,448	108,033
Accrued income	11,702	8,248
Prepayments	771	758
	96,921	117,039

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	15,612	23,628
Other taxes and social security	208	215
Other creditors	-	91
Accruals	3,089	1,800
	18,909	25,734

17. Analysis of net assets between funds

	Unrestricted funds	Restricted	Total funds
	£	£	£
Fund balances at 31 March 2022 as represented by:			
Tangible fixed assets	66,284	51,842	118,126
Current assets	283,904	18,979	302,883
Current liabilities	(18,909)	-	(18,909)
	331,279	70,821	402,100

18. Unrestricted funds

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	At 31 March 2022 £
General Fund	250,297	546,877	(465,895)	331,279
	250,297	546,877	(465,895)	331,279

Purposes of unrestricted funds

The General Fund provides for the provision of head office services. Funding grants have been received from the London Borough of Harrow which are supplemented by small surpluses on Transport operations.

19. Restricted funds

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	At 31 March 2022 £
Dept for Transport - Greener Bus Fund	81,365	-	(10,544)	70,821
	81,365	-	(10,544)	70,821

Purposes of restricted funds

Dept for Transport - Greener Bus Fund
Government funding to reduce nitrogen oxide emmissions and improve air quality.

20. Capital commitments

	2022 £	2021 £
Details of capital commitments at the accounting date are as follows:		
Contracted for but not provided in the financial statements	37,011	-

21. Gross cash flows

	2022	2021
	£	£
Returns on investments and servicing of finance		
Interest received	6	34
Capital expenditure		
Payments to acquire tangible assets	(56,281)	(7,523)
Receipts from sales of tangible assets	500	-
	(55,781)	(7,523)

22. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	£	£	£
Cash at bank and in hand	158,896	47,066	205,962
Net funds	158,896	47,066	205,962

23. Company limited by guarantee

Harrow Community Transport is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

HARROW COMMUNITY TRANSPORT

England & Wales - Charity number 1115080

Accounts

Charity number: 1115080
Company number: 05456556

Harrow Community Transport
(A company limited by guarantee)

Trustees' report and unaudited financial statements

for the year ended 31 March 2021

Harrow Community Transport
(A company limited by guarantee)

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Harrow Community Transport
(A company limited by guarantee)

Legal and administrative information

Charity number	1115080	
Company registration number	05456556	
Registered office	The Lodge 64 Pinner Road Harrow Middlesex HA1 4HZ	
Trustees	Gladys Janes Louise Bennett Gerard Devine Lesley Spence Michael Skinner John Quinn Ashley Williams	 Chair Treasurer
Accountants	Hamilton-Eddy & Co. Chartered Accountants 39 Tamworth Road Croydon Surrey CR0 1XU	
Bankers	Santander Business Banking Centre 301 St Vincent Street Glasgow G2 5NT	

Harrow Community Transport
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2021

The trustees present their report and the financial statements for the year ended 31 March 2021. The trustees, who are also directors of Harrow Community Transport for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 19 May 2005 (as amended by special resolution dated 25 May 2006) and registered as a charity.

The Trustees, who also are the Management Committee and Directors of Harrow Community Transport [HCT] for the purposes of company law and who served during the year up to the date of this report are shown on page 1 of this report. The Trustees meet regularly (usually 6 times per year but more frequently if required) to manage the affairs of the company.

The trustees have complied with the duty in the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commision.

Objectives and activities

The Charity's objectives and principal activities are the provision of non-profit community transport services in the London Borough of Harrow and its environs. The services are provided primarily for the use of individuals in specific need who by reason of age, mental or physical disability or poverty are unable to use or have difficulty in using public transport and for use by charitable organisations or for the charitable purposes of other voluntary organisations.

The company operates minibuses (including specially adapted vehicles) for the purposes outlined above and also recruits, trains, certifies and registers volunteer drivers and assistants.

Achievements and performance

Governance

The trustees meet bi-monthly to manage the company's affairs. They monitor the company's performance as well as participating in the ongoing activities of Harrow Community Transport (Harrow CT), such as being volunteer drivers, users and promoters of the service and providing feedback on opportunities for the company to improve its performance and develop its activities in the charitable and voluntary sector. As well as ensuring that the company complies with all required policies, the trustees maintain a general overview of the activities of Harrow CT and regularly update a risk register which provides early warning of issues which may affect future performance and mitigation measures. Trustees are also encouraged to apply their specialist knowledge and skills where appropriate and develop skills in new areas appropriate to their role as trustees, for example through courses such as those run by Voluntary Action Harrow. Trustees receive no payment of money or any other material benefit for their services to the charity.

A weekly report on cash flow is produced by the Administrator and circulated to the Chair, Hon Treasurer, and Operations Director. This also contains forward forecasts and provides a constant indicator of the financial health of the Company. Income/expenditure accounts are monitored bi-monthly by the Trustees, who at the same time are advised on financial performance and recommendations on financial transaction expenditure including acquisition and disposal of vehicles and IT equipment.

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2021

Income and fleet deployment

Financial results continue to show a positive trend from the loss-making position incurred in 2017-18, to surpluses in the three subsequent financial years. The 2020-21 surplus of £19,352, though down on the 2019-20 figure of £67,481 is a considerable achievement in view of the extremely depressed level of activity resulting from the Coronavirus lockdowns which affected much of the period under review. Nearly all our school transport and special educational needs (SEN) services, and for a while most of the NHS patient transport activities, were suspended from the beginning of the year. The financial outlook at this point looked bleak, and had it not been for two initiatives from which the charity was able to benefit, the survival of Harrow CT could have been at risk.

The Government's Coronavirus Job Retention scheme enabled most staff to be furloughed for much of the financial year, with a significant reduction in salary and wage costs. Although passenger transport activity reduced to a very low level, the award of a contract to support emergency food distribution by Harrow Council provided a lifeline not only to the recipients of thousands of food parcels which were delivered across the borough by Harrow CT vehicles and drivers, but to the charity itself over a six month period from March 2020. Income was down by one third compared to 2019-20, but would have been reduced by a further third without the Harrow Council emergency food distribution service. The small number of staff who were not furloughed worked very hard during this time to transport many tonnes of food each week from warehouses to the Bridge food preparation centre and then as individual parcels to hundreds of homes throughout Harrow. All this was done under very strict hygiene precautions to avoid spreading the virus, and the selfless dedication to duty of those involved exceeded even the traditionally high levels of commitment of our staff. We are grateful to them, to Harrow Council, and the Help Harrow partnership for enabling Harrow CT to provide a different, but arguably more important than ever, form of transport service to the community during this national crisis.

Cost management

Prudent management of the charity's assets meant that vehicle running costs were reduced by 35%, with some minibuses being temporarily removed from service, older vehicles disposed of, and short term leases terminated. The small residual fleet was largely reconfigured into freight carrying mode for the duration of the main lockdown period, to facilitate food distribution activity. Use of the Coronavirus Job Retention Scheme, together with substantially lower than usual levels of passenger carrying activity, enabled a reduction of over 30% in salary and wage costs. Whilst the majority of staff returned to employment with Harrow CT when activity levels increased, regrettably a very small number have subsequently been made redundant as a result of the loss of some Harrow Council SEN contracts. A bad debt of £15,117 resulting from Harrow Council's refusal to meet the costs of instant curtailment of a school transport contract, had to be written off.

Community activities

The demand for minibuses by voluntary and community groups fell to zero for much of the year, as even after the main lockdown restrictions were lifted, many people were reluctant or unable to go outdoors, or to travel in groups. Our programme of day trips had to be abandoned for the whole year, and subscriptions to the Wayfarer's Club were held over until its programme of day trips can be resumed. The Community Car Service ceased, but we plan to relaunch it when conditions allow. The aim of our community activities remains to improve the health and well-being of Harrow residents through access to a variety of activities which require mobility. In order to do this, we need to generate sufficient funds through the charity's contract work to cover the difference between the affordable rates charged for community activities and the full costs of the resources deployed in support of these activities. We are hopeful that this will be possible when trading conditions return to a sustainable position.

Training and the regulatory environment

The company's pro-active policy on training continued during the year, though at a reduced level aimed at meeting both normal operational requirements and the rigorous hygiene and sanitisation measures to prevent the spread of Covid-19. Concerns about the regulatory environment which had thrown a cloud over the future of Community Transport in the United Kingdom in previous years have been substantially lifted following a Judicial Review, the results of which were published in December 2019. The Department for Transport has subsequently re-issued its guidance covering the licensing of community transport services, largely clarifying the Government's position.

Health and Safety

The company maintains a high level of commitment to health and safety and has measures in place to ensure that its policies are carried out in respect of staff, vehicles, administration and operating procedures. Particular attention was paid to sourcing and enabling the use of PPE (Personal Protective Equipment) for all staff to ensure their safety and that of their passengers. No cases of transmission of Covid-19 through contact with Harrow CT staff or vehicles was recorded.

Service delivery

Excellent service delivery is a key objective of Harrow CT, whose standards of customer service are highly regarded. The responsiveness and flexibility of our small operations team, our drivers and passenger assistants ensures that the integrity of day to day operations is maintained, despite the challenges of Covid-19, worsening traffic congestion and the need for short notice changes in vehicle seating configurations to optimise fleet utilisation.

Staff remuneration

Core staff remuneration remained constant throughout the period. We continue to aim as a minimum to pay the London Living Wage (LLW) for all staff, though contract prices with some organisations who also claim to subscribe to LLW principles currently prevent us from fully achieving this objective.

Fundraising

Our fundraising activities provide a valuable supplement to help fund the charity's community transport services, and we are particularly grateful to Harrow and Pinner Lions for their continuing support. There was an increase in donations during the year, from £1,276 to £2,885 which reflects a heartening spirit of generosity at a time of national crisis and hardship.

Future outlook

Recovery of the company's financial position to a sustainable level of surplus will centre on the development of further contract activities, coupled with continuing rigorous cost control, which will help secure the company's long-term future. The trustees' aim is to develop a diversified portfolio of contracts to ensure optimal performance. Partnership working with other organisations is used where necessary to ensure growth of business. The continuation of the locally based community transport service which is the charity's raison d'etre will continue to be our highest priority. We offer volunteers a unique opportunity to work in a range of roles in conjunction with professional community transport staff, to serve the residents of Harrow, an objective which we are proud to uphold.

Financial review

Financial review 2020/21

The accounts reflect a financial performance which though less satisfactory than the previous year, is better than we had expected in the first six months when the first lockdown was at its height. Incoming resources decreased by £48.1k (73%) compared with 2019-20, and resources expended decreased by £161.0k (74%), resulting in £19.3k being carried forward to the year 2021-21, down from £67.5k last year.

The amount owing from trade debtors has decreased by £59k compared with last year, partly reflecting the lower overall level of activity. The write-off of £15,117 owing from Harrow Council since March 2020 is disappointing, though every effort was made to recover the debt. Net funds have increased by 6% from 2019-20 which in view of the difficult trading conditions is regarded as satisfactory by the Trustees. However it is below the level regarded as necessary for expansion in the longer term.

Financial reporting continues to improve, with regular reports of income and expenditure to the Trustees, together with weekly cash flow analysis. The charity is in a good position financially as resources are being better utilised and more closely aligned with activity. The Trustees are grateful for the hard work of the Director and staff in responding quickly and flexibly to the Coronavirus crisis. By so doing they safeguarded the future of the charity and protected the long term interests of its users.

Statement of trustees' responsibilities

The trustees (who are also directors of Harrow Community Transport for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and 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 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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 charitable company will continue in operation.

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

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board on 16 December 2021 and signed on its behalf by

Gerard Devine
Director

Louise Bennett
Director

Harrow Community Transport
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Harrow Community Transport.

I report on the accounts of Harrow Community Transport for the year ended 31 March 2021 set out on pages 2 to 18.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for 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 Institute of Chartered Accountants in England and Wales.

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 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

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 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 andprinciples 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 accross 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.

.....

David Weeden **Date: 16 December 2021**

F.C.A.

Independent examiner

Hamilton-Eddy & Co.
Chartered Accountants
39 Tamworth Road
Croydon
CR0 1XU

Harrow Community Transport
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Incoming resources					
Incoming resources from generating funds:					
Donations and grants	4	14,321	-	14,321	12,079
Activities for generating funds	5	455,383	-	455,383	663,923
Investment income	6	34	-	34	87
Other incoming resources	7	4,000	-	4,000	6,800
Total incoming resources		473,738	-	473,738	682,889
Resources expended					
Charitable activities	8	442,642	10,544	453,186	614,144
Governance costs	9	1,200	-	1,200	1,264
Total resources expended		443,842	10,544	454,386	615,408
Net incoming/(outgoing) resources for the year		29,896	(10,544)	19,352	67,481
Total funds brought forward		220,401	91,909	312,310	244,829
Total funds carried forward		250,297	81,365	331,662	312,310

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 11 to 18 form an integral part of these financial statements.

Harrow Community Transport
(A company limited by guarantee)

Statement of financial position
as at 31 March 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	14		81,461		91,639
Current assets					
Debtors	15	117,039		179,225	
Cash at bank and in hand		158,896		86,558	
		275,935		265,783	
Creditors: amounts falling due within one year	16	(25,734)		(45,112)	
Net current assets			250,201		220,671
Net assets			331,662		312,310
Funds	17				
Restricted income funds			81,365		91,909
Unrestricted income funds			250,297		220,401
Total funds			331,662		312,310

The Statement of financial position continues on the following page.

Statement of financial position (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 March 2021

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2021.

(c) that the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 ' The Financial Reporting Standard applicable in the UK and Republic of Ireland'

The financial statements were approved by the board on 16 December 2021 and signed on its behalf by

Gerard Devine
Director

Louise Bennett
Director

Company number: 05456556

Harrow Community Transport
(A company limited by guarantee)

Cash flow statement

for the year ended 31 March 2021

	Notes	2021 £	2020 £
Net incoming resources for the year		19,352	67,481
Interest receivable		(34)	(87)
Loss on disposal of fixed assets		-	(3,800)
Depreciation and impairment		17,701	15,692
Decrease/(Increase) in debtors		62,186	(68,952)
(Decrease)/Increase in creditors		(19,378)	18,974
Net cash inflow from operating activities		79,827	29,308
Returns on investments and servicing of finance	20	34	87
Capital expenditure	20	(7,523)	(9,353)
Increase in cash in the year		72,338	20,042
Reconciliation of net cash flow to movement in net funds	21		
Increase in cash in the year		72,338	20,042
Net funds at 1 April 2020		86,558	66,516
Net funds at 31 March 2021		158,896	86,558

1. General Information

The company is a private company, limited by guarantee, registered in England. The address of the registered office is The Lodge, 64 Pinner Road, Harrow, Middlesex, HA1 4HZ.

2. Statement of compliance

These financial statements have been pepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

3.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015) and the Companies Act 2006.

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

3.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

3.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

3.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	25% reducing balance
Motor vehicles - new	-	10% straight line
Motor vehicles - 2nd hand	-	20% straight line

3.5. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

4. Donations and grants

	Unrestricted funds £	2021 Total £	2020 Total £
Donations	2,885	2,885	1,276
Grants - BSOG	9,849	9,849	10,803
Grants - Harrow Council EHT	1,587	1,587	-
	14,321	14,321	12,079

5. Activities for generating funds

	Unrestricted funds £	2021 Total £	2020 Total £
Group Transport	429,360	429,360	593,661
Driver Training	-	-	350
Driver Service	26,008	26,008	68,331
Membership Subscriptions	15	15	1,581
	455,383	455,383	663,923

6. Investment income

	Unrestricted funds £	2021 Total £	2020 Total £
Bank interest receivable	34	34	87
	34	34	87

7. Other incoming resources

	Unrestricted funds £	2021 Total £	2020 Total £
Gain on disposal of tangible fixed assets	-	-	3,800
Other income	4,000	4,000	3,000
	4,000	4,000	6,800

8. Costs of charitable activities

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Salaries and Wages	235,754	-	235,754	341,056
Employer's NIC	17,433	-	17,433	19,705
Pension costs	4,461	-	4,461	4,774
Subcontractor	-	-	-	10,889
Office Rent	20,556	-	20,556	11,793
Computer Expenses	4,073	-	4,073	4,138
Bad Debts	15,117	-	15,117	-
Insurance	2,708	-	2,708	2,494
General Expenses	1,889	-	1,889	5,795
Vehicle Running Costs	116,510	-	116,510	178,131
Repairs & maintenance	2,411	-	2,411	69
Travelling Expenses	356	-	356	1,790
Consultancy Fees	2,790	-	2,790	3,760
Bookkeeping	4,051	-	4,051	3,112
Training	1,643	-	1,643	3,373
Telephone	4,647	-	4,647	4,248
Printing & Stationery	858	-	858	1,963
Volunteer Support	-	-	-	7
Depreciation	7,157	10,544	17,701	15,692
Subscriptions	228	-	228	755
Professional and Legal fees	-	-	-	600
	442,642	10,544	453,186	614,144

9. Governance costs

	Unrestricted funds £	2021 Total £	2020 Total £
Independent Examiner fees	1,200	1,200	1,264
	1,200	1,200	1,264

10. Net incoming resources for the year

	2021 £	2020 £
Net incoming resources is stated after charging/(credting):		
Depreciation and other amounts written off tangible fixed assets	17,701	15,692
Independent Examiner's remuneration	1,200	1,264
and after crediting:		
Profit on disposal of tangible fixed assets	-	3,800

11. Employees

Employment costs

	2021 £	2020 £
Wages and salaries	325,466	341,056
Job Retention Scheme receipts	(89,712)	-
Social security costs	17,433	19,705
Pension costs	4,461	4,774
	257,648	365,535

No employee received emoluments of more than £60,000 (2020 : None).

Number of employees

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

	2021 Number	2020 Number
Direct charitable work	21	18
Management and administration	3	3
	24	21

12. Pension costs

The company operates a defined contribution pension scheme in respect of the employees who need to be included in Auto Enrolment. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2021	2020
	£	£
Pension charge	4,461	4,774

13. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

14. Tangible fixed assets

	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2020	14,352	128,846	143,198
Additions	7,523	-	7,523
Disposals	(2,950)	-	(2,950)
At 31 March 2021	18,925	128,846	147,771
Depreciation			
At 1 April 2020	10,760	40,799	51,559
Charge for the year	3,208	14,493	17,701
On disposals	(2,950)	-	(2,950)
At 31 March 2021	11,018	55,292	66,310
Net book values			
At 31 March 2021	7,907	73,554	81,461
At 31 March 2020	3,592	88,047	91,639

15. Debtors

	2021	2020
	£	£
Trade debtors	108,033	167,040
Other debtors	-	4,050
Accrued income	8,248	5,965
Prepayments	758	2,170
	117,039	179,225

16. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	23,628	39,088
Other taxes and social security	215	3,297
Other creditors	91	-
Accruals	1,800	2,727
	25,734	45,112

17. Analysis of net assets between funds

	Unrestricted funds	Restricted	Total funds
	£	£	£
Fund balances at 31 March 2021 as represented by:			
Tangible fixed assets	19,075	62,386	81,461
Current assets	256,956	18,979	275,935
Current liabilities	(25,734)	-	(25,734)
	250,297	81,365	331,662

18. Unrestricted funds

	At 1 April 2020 £	Incoming resources £	Outgoing resources £	At 31 March 2021 £
General Fund	220,401	473,738	(443,842)	250,297
	220,401	473,738	(443,842)	250,297

Purposes of unrestricted funds

The General Fund provides for the provision of head office services. Funding grants have been received from the London Borough of Harrow which are supplemented by small surpluses on Transport operations.

19. Restricted funds

	At 1 April 2020 £	Incoming resources £	Outgoing resources £	At 31 March 2021 £
Dept for Transport - Greener Bus Fund	91,909	-	(10,544)	81,365
	91,909	-	(10,544)	81,365

Purposes of restricted funds

Dept for Transport - Greener Bus Fund
Government funding to reduce nitrogen oxide emmissions and improve air quality.

20. Gross cash flows

	2021 £	2020 £
Returns on investments and servicing of finance		
Interest received	34	87
Capital expenditure		
Payments to acquire tangible assets	(7,523)	(13,153)
Receipts from sales of tangible assets	-	3,800
	(7,523)	(9,353)

21. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	£	£	£
Cash at bank and in hand	86,558	72,338	158,896
Net funds	86,558	72,338	158,896

22. Company limited by guarantee

Harrow Community Transport is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.