

**Charity number: 1115080**  
**Company number: 05456556**

**HAMILTON - EDDY & Co**

**Chartered Accountant**

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**Harrow Community Transport**  
**(A company limited by guarantee)**

**Trustees' report and unaudited financial statements**  
**for the year ended 31 March 2022**

**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

<b>Trustees</b>	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

## **Harrow Community Transport**

### **(A company limited by guarantee)**

## **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 Commission.

#### *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.



## **Harrow Community Transport** **(A company limited by guarantee)**

### **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.



## **Harrow Community Transport** **(A company limited by guarantee)**

### **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.

**Harrow Community Transport**  
**(A company limited by guarantee)**

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

*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.



**Harrow Community Transport**  
**(A company limited by guarantee)**

**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 and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

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



**David Weeden**

F.C.A.

**Independent examiner**

Hamilton-Eddy & Co.

Chartered Accountants

39 Tamworth Road

Croydon

CR0 1XU

**Date: 22 November 2022**

**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 £
<b>Incoming resources</b>					
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
<b>Total incoming resources</b>		<u>550,877</u>	<u>-</u>	<u>550,877</u>	<u>473,738</u>
<b>Resources expended</b>					
Charitable activities	8	468,395	10,544	478,939	453,186
Governance costs	9	1,500	-	1,500	1,200
<b>Total resources expended</b>		<u>469,895</u>	<u>10,544</u>	<u>480,439</u>	<u>454,386</u>
<b>Net incoming/(outgoing) resources for the year</b>					
		80,982	(10,544)	70,438	19,352
Total funds brought forward		<u>250,297</u>	<u>81,365</u>	<u>331,662</u>	<u>312,310</u>
<b>Total funds carried forward</b>		<u>331,279</u>	<u>70,821</u>	<u>402,100</u>	<u>331,662</u>

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

**Harrow Community Transport**  
**(A company limited by guarantee)**

**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**

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

**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)
<b>Net cash inflow from operating activities</b>		<u>102,841</u>	<u>79,827</u>
Returns on investments and servicing of finance	21	6	34
Capital expenditure	21	(55,781)	(7,523)
<b>Increase in cash in the year</b>		<u>47,066</u>	<u>72,338</u>
<b>Reconciliation of net cash flow to movement in net funds</b>	22		
<b>Increase in cash in the year</b>		47,066	72,338
<b>Net funds at 1 April 2021</b>		<u>158,896</u>	<u>86,558</u>
<b>Net funds at 31 March 2022</b>		<u>205,962</u>	<u>158,896</u>

**Harrow Community Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2022**

**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 prepared 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.

**Harrow Community Transport**  
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**Notes to financial statements**  
**for the year ended 31 March 2022**

**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
	<u>33,484</u>	<u>33,484</u>	<u>14,321</u>

**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
	<u>513,054</u>	<u>513,054</u>	<u>455,383</u>

**6. Investment income**

	Unrestricted funds £	2022 Total £	2021 Total £
Bank interest receivable	6	6	34
	<u>6</u>	<u>6</u>	<u>34</u>



**Harrow Community Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2022**

**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
	<u>4,333</u>	<u>4,333</u>	<u>4,000</u>

**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	-
	<u>468,395</u>	<u>10,544</u>	<u>478,939</u>	<u>453,186</u>



**Harrow Community Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2022**

**9. Governance costs**

	<b>Unrestricted funds £</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
Independent Examiner fees	1,500	1,500	1,200
	<u>1,500</u>	<u>1,500</u>	<u>1,200</u>

**10. Net incoming resources for the year**

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

**11. Employees**

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

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:

	<b>2022 Number</b>	<b>2021 Number</b>
Direct charitable work	19	21
Management and administration	<u>3</u>	<u>3</u>
	<u>22</u>	<u>24</u>

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**for the year ended 31 March 2022**

**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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

	<b>Fixtures, fittings and equipment £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
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
<b>Depreciation</b>			
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
<b>Net book values</b>			
At 31 March 2022	6,626	111,500	118,126
At 31 March 2021	7,907	73,554	81,461

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**15. Debtors**

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

**16. Creditors: amounts falling due within one year**

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

**17. Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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)
	<u>331,279</u>	<u>70,821</u>	<u>402,100</u>

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**for the year ended 31 March 2022**

**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
	<u>250,297</u>	<u>546,877</u>	<u>(465,895)</u>	<u>331,279</u>

**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
	<u>81,365</u>	<u>-</u>	<u>(10,544)</u>	<u>70,821</u>

**Purposes of restricted funds**

**Dept for Transport - Greener Bus Fund**

Government funding to reduce nitrogen oxide emissions 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	<u>37,011</u>	<u>-</u>

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**Notes to financial statements**  
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**21. Gross cash flows**

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

**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
<b>Net funds</b>	<u>158,896</u>	<u>47,066</u>	<u>205,962</u>

**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.