

# Royston & District Community Transport

(A company limited by guarantee)

Annual Report and Financial Statements  
for the Year Ended 31 March 2023

Company registration number: 06744379

Charity registration number: 1127052

Fourways  
Chartered Accountants  
1a Melbourn Street  
Royston  
Herts  
SG8 7BP

Royston & District Community Transport  
Contents

Reference & Administrative Details	3
Trustees' Report	5
Independent examiner's report	6
Statement of financial activities	7
Balance Sheet	8
Notes to the financial statements	9 to 13
The following page does not form part of the statutory financial statements:	
Statement of financial activities per fund	14

Royston & District Community Transport  
Reference and Administrative Details

<b>Charity name</b>	Royston & District Community Transport
<b>Charity registration number</b>	1127052
<b>Company registration number</b>	06744379
<b>Principal office</b>	Royston Hospital London Road Royston Herts SG8 9EN
<b>Registered office</b>	Royston Hospital London Road Royston Herts SG8 9EN
<b>Trustees</b>	Dr John Hedges Mr Ronald Comben Mr Keith Parker Mr Peter Heath Mrs Patricia Johnson Mr Brian Johnson Mr Kenneth Hart Mr Jim Rawles Mrs Kaylee Bonja
<b>Secretary</b>	Mrs Helen Melville-Smith
<b>Director</b>	Dr John Hedges Mr Ronald Comben Mr Keith Parker Mr Peter Heath Mrs Patricia Johnson Mr Brian Johnson Mr Kenneth Hart Mr Jim Rawles Mrs Kaylee Bonja

Royston & District Community Transport  
Reference and Administrative Details

**Accountant**

Fourways Chartered Accountants  
1a Melbourn Street  
Royston  
Herts  
SG8 7BP

Royston & District Community Transport  
Trustees' Report

**Royston & District Community Transport**

The organisation is a charitable company limited by guarantee, incorporated on 7th November 2008, and registered as a charity on 4th December 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The scheme has taken out Trustee's Indemnity Insurance in accordance with the Memorandum and Articles of Association, with Zurich Insurance. The directors of the charitable limited company are the trustees of the registered charity and the organisation is run in accordance with the Memorandum and Articles of Association.

**Aims and Objectives**

The scheme provides volunteer drivers using their own cars or minibus/MPV for transport of eligible persons for social and health reasons.

Our charities purposes as set out in the objects contained within the company's memorandum of association are to provide a community transport service for such of the inhabitants of Royston and the surrounding villages of North and East Hertfordshire and South Cambridgeshire ("the area of benefit") who are in need of such a service because of age, sickness or disability (mental or physical), or poverty, or because of a lack of availability of adequate and safe public passenger services.

The aims of the charity are to provide a low cost transport service for residents of Royston and the surrounding area who are eligible for reasons of age, impaired mobility or rural isolation.

**Public Benefit**

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers or duties. Our transport services were all made available to the community during the year but as the NHS and other destinations for medical / health appointments struggled to catch up post-COVID, we encountered a higher number of appointment cancellations than ever before. Journey booking cancellations accounted for 21% of the office workload during the period. Bookings have not been as high as in pre-pandemic years but still we completed 5,179 journeys with 100,623 miles covered, mostly to medical and Hospital appointments. As part of our response to the change in service demand we have sold our three older vehicles and replaced them with two more cost effective newer ones with better, flexible seating options. We have also employed a new part time bus driver. Our volunteer driver numbers have fluctuated during the year but stands at 59 active drivers at the end of the financial year.

**Financial Review**

The scheme functions on a non-profit basis and liaises with local authority, health and social services, other statutory services and voluntary bodies. The charity does not operate a specific reserves policy and no funds are held by the charity as custodian trustees on behalf of others.

**Small company provisions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 6th July 2023 and signed on its behalf by:

  
.....  
Dr John Hedges

Chairman

Independent Examiner's Report to the Trustees of  
Royston & District Community Transport

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

**Responsibilities and basis of report**

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

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

**Basis of independent examiner's report**

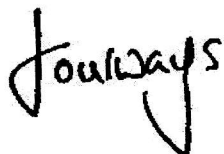
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

.....  
Fourways  
Chartered Accountants



1a Melbourn Street  
Royston  
Herts  
SG8 7BP

6th July 2023

Royston & District Community Transport  
Statement of Financial Activities (including Income and Expenditure Account)  
for the Year Ended 31 March 2023

		Unrestricted	Total Funds	Total Funds
		Funds	Year ended	Year ended
			2023	2022
	Note	£	£	£
<b>Incoming resources</b>				
Incoming resources from generated funds				
Voluntary income	2	99,968	99,968	138,601
Total incoming resources		99,968	99,968	138,601
<b>Resources expended</b>				
Costs of generating funds				
Costs of generating voluntary income	4	80,802	80,802	109,266
Total resources expended		80,802	80,802	109,266
Net movements in funds		19,166	19,166	29,335
<b>Reconciliation of funds</b>				
Total funds brought forward		111,864	111,864	82,529
Total funds carried forward		131,030	131,030	111,864

The notes on the following pages form an integral part of these financial statements.

Royston & District Community Transport  
Balance Sheet as at 31 March 2023

		2023	2022
	Note	£	£
<b>Fixed assets</b>			
Tangible assets	9	30,296	6,672
<b>Current assets</b>			
Debtors	10	4,995	4,068
Cash at bank and in hand		98,146	103,163
		<u>103,141</u>	<u>107,231</u>
Creditors: Amounts falling due within one year	11	<u>(2,408)</u>	<u>(2,039)</u>
Net current assets/(liabilities)		<u>100,733</u>	<u>105,192</u>
<b>Net assets</b>		<u>131,030</u>	<u>111,864</u>

**The funds of the charity:**

<b>Unrestricted funds</b>			
Unrestricted income funds		131,030	111,864
<b>Total charity funds</b>		<u>131,030</u>	<u>111,864</u>

For the financial year ended 31st March 2023, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

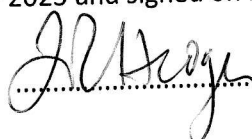
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard 102.

Approved by the Board on 6th July 2023 and signed on its behalf by:



Mrs Helen Melville-Smith  
Secretary



Dr John Hedges  
Trustee

The notes on the following pages form an integral part of these financial statements.



## Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2019, published in October 2019.

### Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 14.

### Incoming resources

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

### Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

### Fixed assets

Individual fixed assets are initially recorded at cost.

### Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery                      25% declining balance basis monthly  
including motor vehicles

## 2 Voluntary income

	Unrestricted Funds £	Total Funds Year ended 2023 £	Total Funds Year ended 2022 £
<b>Donations and legacies</b>			
Appeals and donations	11,458	11,458	18,545
Grants - other agencies	49,681	49,681	85,217
Interest on cash deposits	392	392	7
Primary purpose trading	38,438	38,438	34,831
	<u>99,968</u>	<u>99,968</u>	<u>138,601</u>

Royston & District Community Transport  
Notes to the Financial Statements for the Year Ended 31 March 2023

**3 Grants receivable**

	Unrestricted Funds £	Total Funds Year ended 2023 £	Total Funds Year ended 2022 £
Grants - other agencies	49,681	49,681	85,217

**4 Total resources expended**

	Donations and legacies £	Total 2023 £	Total 2022 £
<b>Direct costs</b>			
Cost of goods sold	26,882	26,882	26,377
Other direct costs	119	119	43
Employment costs	55,694	55,694	54,156
Insurance	938	938	914
Office expenses	5,316	5,316	8,158
Printing, posting and stationery	774	774	921
Loss to book value on sale of assets	(13,799)	(13,799)	11,776
Advertising and promotion	104	104	476
Staff Training	619	619	1,041
Professional fees	1,115	1,115	1,115
Depreciation of tangible fixed assets	3,040	3,040	4,288
	<u>80,802</u>	<u>80,802</u>	<u>109,266</u>

**5 Trustees' remuneration and expenses**

No trustees received any remuneration during the year.

**6 Net expenditure**

Net expenditure is stated after charging:

Year ended 2023 £	Year ended 2022 £
-------------------------	-------------------------

Royston & District Community Transport  
Notes to the Financial Statements for the Year Ended 31 March 2023

Depreciation of tangible fixed assets	3,040	4,288
---------------------------------------	-------	-------

**7 Employees' remuneration**

The aggregate payroll costs were as follows:

	Year ended 2023 £	Year ended 2022 £
Wages and salaries	55,694	54,156
No employee received emoluments of more than £60,000 during this or the previous year.		

**8 Taxation**

The company is a registered charity and is, therefore, exempt from taxation.

**9 Tangible fixed assets**

	Plant and machinery including motor vehicles £	Fixtures, fittings and computer equipment £	Total £
<b>Cost</b>			
As at 1 April 2022	75,600	6,422	82,022
Additions	30,000	1,366	31,366
Disposals	(75,600)	(399)	(75,999)
As at 31 March 2023	30,000	7,390	37,390
<b>Depreciation</b>			
As at 1 April 2022	69,905	5,446	75,351
Charge for the year	2,738	302	3,040
Disposals	(70,924)	(374)	(71,298)
As at 31 March 2023	1,719	5,375	7,093
<b>Net book value</b>			
As at 31 March 2023	28,281	2,015	30,296
As at 31 March 2022	5,695	976	6,672

Royston & District Community Transport  
Notes to the Financial Statements for the Year Ended 31 March 2023

**10 Debtors**

	2023 £	2022 £
Trade debtors	3,348	1,823
Prepayments and accrued income	1,647	2,245
	<u>4,995</u>	<u>4,068</u>

**11 Creditors: Amounts falling due within one year**

	2023 £	2022 £
Bank loans and overdrafts	-	-
Trade creditors	-	-
Taxation and social security	152	959
Accruals and deferred income	2,256	1,080
	<u>2,408</u>	<u>2,039</u>

**12 Members' liability**

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

**13 Related parties**

**Controlling entity**

The charity is controlled by the trustees who are all directors of the company.

**14 Analysis of funds**

	At 2022 £	Incoming resources £	Resources expended £	At 2023 £
<b>General Funds</b>				
Unrestricted income fund	111,864	99,968	(80,802)	<u>131,030</u>

Royston & District Community Transport  
Notes to the Financial Statements for the Year Ended 31 March 2023

**15 Net assets by fund**

	<b>Unrestricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Tangible assets	30,296	30,296	6,672
Current assets	103,141	103,141	107,231
Creditors:			
Amounts due within one year	(2,408)	(2,408)	(2,039)
Net assets	<u>131,030</u>	<u>131,030</u>	<u>111,864</u>

Royston & District Community Transport  
Statement of financial activities by fund Year Ended 31 March 2023

	Unrestricted income fund 2023 £	Unrestricted income fund 2022 £
<b>Incoming resources</b>		
Incoming resources from generated funds	99,968	138,601
Voluntary income	99,968	138,601
Total incoming resources		
<b>Resources expended</b>		
Costs of generating funds	80,802	109,266
Costs of generating voluntary income	80,802	109,266
Total resources expended		
Net movements in funds	19,166	29,335
<b>Reconciliation of funds</b>		
Total funds brought forward	111,864	82,529
Total funds carried forward	131,030	111,864