

WESTON AND DISTRICT COMMUNITY TRANSPORT LIMITED

England & Wales · Charity number 1132653

Details

Status Registered

Legal form Charitable company

Company number [06822148](#)

Registered 2009-11-11

Register [View on the Charity Commission register](#)

Contact

Address Unit 3a
Westland Distribution Park
Winterstoke Road
Weston-Super-Mare
BS24 9AB

Phone 01934611956

Email finance@wdct.co.uk

Activities

Objects: TO PROVIDE AND MAINTAIN TRANSPORT FACILITIES IN THE AREA OF WESTON-SUPER-MARE, AND THE SURROUNDING AREA, FOR THE BENEFIT OF ANY PERSONS WHO HAVE NEED OF SUCH FACILITIES DUE TO AGE, DISABILITY, POVERTY, OR THOSE LIVING IN ISOLATED AREAS, WITHOUT ADEQUATE PUBLIC TRANSPORT.

Activities: To provide and maintain transport facilities in the area of Weston Super Mare, for the benefit of any persons who have need of such facilities due to poverty, disability, age, or those living in isolated areas, where there is no adequate public transport facility.

Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** WESTON-SUPER-MARE AND THE SURROUNDING AREA.
- North Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,221,544	£1,144,955	£524,895	49
2024-03-31	£950,070	£935,333	£448,307	38
2023-03-31	£885,491	£832,855	£433,570	28
2022-03-31	£711,442	£636,193	£380,934	27
2021-03-31	£573,510	£459,433	£305,685	37

Trustees

Name	Role	Appointed
DAVID RAY		2013-01-14
Jennifer Chard		2024-01-01
John Fowler		2025-11-27
Peter George Fox		2012-08-21
Roger Alastair Bailey		2023-11-22

WESTON AND DISTRICT COMMUNITY TRANSPORT LIMITED

England & Wales - Charity number 1132653

Accounts

Company registration number: 06822148

Charity registration number: 1132653

Weston & District Community Transport Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025



WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Weston & District Community Transport Ltd

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Weston & District Community Transport Ltd

Reference and Administrative Details

Chairman	D Ray
Trustees	J R Ryland-Brown P Fox S Russe R A Bailey D Ray J Chard
Secretary	J R Ryland-Brown
Charity Registration Number	1132653
Company Registration Number	06822148

	The charity is incorporated in England and Wales.
Registered Office	Unit 3a Westland Distribution Centre Winterstoke Road Weston-super-Mare North Somerset BS24 9AD
Auditor	Westcotts (SW) LLP Tallford House 38 Walliscote Road Weston-super-Mare Somerset BS23 1LP
Bankers	Lloyds Bank Plc Weston 2 South Parade Weston-super-Mare Somerset BS23 1JL

Weston & District Community Transport Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Objectives and activities

The core activity is Dial-a-Ride – this service has been in place since the organisation was merged by a previous group of custodians but overseen by a Trustee recently retired.

DAR is a membership scheme providing transport service to all, but largely elderly & disabled residents of Weston-Super-Mare. Once membership has been established members call a booking line or email their transport request – The Service is used for medical / retail / social / general activity – the service being door to door.

Annual Membership – Paid in advance of service utilisation.

Single / Return Fares are applicable.

The large majority of WDCT vehicles (all Mini – Bus platform) are accessible – meaning they are built with lifts – handles – lower steps and removable seats to accommodate elderly and disabled passengers.

If this service did not exist, practically all members would likely not have any transport service leaving them lonely, isolated and vulnerable, therefore it is vital WDCT continue Community Transport in WSM & surrounding areas.

This service also ensures we retain Charity Status – Not for Profit Organisation.

DAR was financially supported via an annual grant from the Local Authority – North Somerset Council, although the grant was never enough to meet full cost recovery and all grant funding was withdrawn by NSC in 2023.

The Trustees / Management had already identified that additional funding was required, the options considered were direct fundraising (via National Lottery) or increasing transport activity to boost income to support the Charity.

Previously WDCT had not been involved in Home to School services, an opportunity arose to become involved and that was the option taken.

HTS is a central Government funded initiative that all Local Authorities across the UK provide, it can be mainstream paid for by parents but in most cases, it is a local authority funded service.

WDCT mainly support SEN (Special Education Needs) passengers transport from home to SEN School's return, the vast number of passengers suffering from physical / mental health conditions some with high complexity needs.

In providing this service as an accessible service it dovetails with all our activities and WDCT are the leading provider of accessible transport in North Somerset

HTS contracts are 12/24/36 months in duration, that are awarded via a competition platform, the benefits are two fold – whilst there is cost to operate, the surplus generated is used to support the Charity / DAR service, the contracts are over an extended period giving the organisation growth opportunities and financial stability.

We have now been through contract expiry and renewal and have identified that this is a repeat process allowing for longer term growth and stability.

Weston & District Community Transport Ltd

Trustees' Report

In addition to DAR / HTS – WDCT operate many other transport services that supports the community as a whole.

The above represents core activity, the objectives are to sustain and where possible to improve and grow our services to meet ever increasing demand.

Achievement and performance

DAR is in demand – WSM has an aging population and many residents live alone and once they lose their independence need to find transport services that are affordable and flexible that retains their freedom and independence.

We have over 300 members some are frequent users some infrequent, but we do ensure we offer service when called upon – there can be limitations – notably drivers resource and a fact often overlooked is elderly and disabled people have either no or limited mobility meaning it takes much longer to carry out each transportation process, therefore it can limit how much we can do per route each day. The service works on a booking call handling email response and is controlled via a system-based platform.

There is a mortality factor, meaning we have regular drop out but the process continues because of the population profile – Our achievement with this service is to continue to meet the demand by controlled and organised booking systems – advanced planning and driver / staff retention because experienced empathetic staff are essential with this type of service.

We monitor and run monthly reports to ensure we have sufficient resource, although affordability is a factor – there are limits to what is practical from a business perspective.

All Drivers carry out Midas training which is the recognised standard for driving a Mini-Bus – We operate our own Midas training, as well as offering Midas training externally to Schools/Academies/Colleges. WDCT in collaboration with WSM College are the approved CTA Midas Training Centre for the Southwest.

Additional training and updates are ongoing, notably change of wheelchair types and security restraints as technology evolves.

In addition to the above HTS service has grown over the seven years of operation – starting with 4 routes in 2018 – we now fund 31 routes amounting to transporting approx. 350 SEN students am / pm during the School academic year – this represents 10% of the entire NSC HTS cohort – meaning all the challenges transporting complex needs students involves ensuring we attain all the necessary compliances – DBS – Safeguarding – First Aid. WDCT are now one of the largest HTS Operators in the County and have built a reputation as a reliable, responsible, trustworthy operator.

All HTS activity is monitored, managed and controlled by daily reporting procedures.

Structure, governance and management

The Structure, Governance, Management and Primary Objectives of the Charity is as laid down in the Memorandum and Articles of Association.

The day to day activities to meet these objectives are the responsibility of the General Manager as described in the Business Plan, an update on progress is made at each Trustee meeting.

Achievements and performance are reported in the General Manager's Report to the Trustees at each meeting of the Trustees.

Weston & District Community Transport Ltd

Trustees' Report

The financial situation of the Organisation is reported and reviewed at each Trustee meeting by the Finance Administrator.

The Charity does not have a specific Reserves policy at the present time, see the General Manager's report on the creation of a 2nd bank account to cover vehicle replacement and perspective office relocation. Surplus funds from daily operations are transferred to this 'Reserve' account.

The plans for the future are defined in the Business Plan. The primary task for the Board of Trustees is to ensure that there is a succession plan.

Each Trustee is made aware of their responsibilities as a Trustee on appointment and these are produced in the Trustees handbook,

As a Charity WDCT is governed by a board of Trustees, all volunteers, who are elected / re-elected each year at the AGM.

There have been numerous changes over the years – but we do try to ensure a retention of Trustees who have experience of the organisations needs and have career skill sets that add value to daily activity.

Trustees are encouraged to take an active part in daily activity as well as providing advice and support with various administrative challenges.

There are currently six Trustees.

Management

One Manager who oversees the whole operation.

Responsible for structure/strategy/finance limits/recruitment/personnel/fleet acquisition-disposal/customer service – retention – contracts (HTS)/pricing/insurance/office administration/Site Management Control.

Supported by four office administrators.

Risk Management

Risk Assessments have been created for aspects of the business requiring quality control – Policy & Procedures.

Business interruption and contingency planning built into commercial insurance policy, Limited Indemnity.

We do not hold certificated Quality Control Accreditation.

Risk Management is part of the General Manager's role and overseen by the Board of Trustees.

Finance

Our Financial Management provides Trustees and Senior Managers with guidance on how to manage the charity's finances including making the best use of our reserves and investment opportunities.

Company Finance/Payroll/purchase ledger/sales ledger/banking – cash allocation/invoice reconciliation – credit control/personnel support – holiday management/Office support – administration.

Weston & District Community Transport Ltd

Trustees' Report

Operations

Fleet SMR/Fleet – Driver Allocations/School Contracts all daily activity – LA/School/Parent Liaison/Personnel support/Driver – Vehicle administration/Control & Compliance/Driver – Vehicle Safety Checks.

Bookings

DAR memberships/call – email handling/customer services/general enquiries/driving liaison – supervision/DAT reporting.

Training

Midas Internal – External – Training Centre Liaison/Fleet – Driver support/Customer Services/Customer pricing – quotations/Public Bus Services/General Enquiries/HTS + Other Services Reporting.

Supported by three for Fleet / Garage /Yard

Fleet – Repairs

X2 Drivers doubled up supporting lightweight vehicle repairs / advice – support to Fleet Dept/Accessible seating removal – refitting / Sourcing Parts – Components.

Yard / Parking – Supervision

Yard – Office building Supervision/Fleet Parking Control Supervision / Accessible Seating Control – Supervision / Fleet Cleaning Supervision.

Community Transport Association

Legislation / Permit to Operate – Section 19 permits – applicable to each vehicle.

General CTO advice.

Reserves Polity

We have for several years held two bank accounts – which is managed and controlled by our financial administrator – A current account – with all income and expenditure and a second account which we largely retain for capital expenditure – mostly used for improving our fleet with the purchase of newer vehicles, we have generated a healthy balance in the second account – However, a primary objective is to re-locate WDCT and this will likely impact on our financial reserves when the time comes.

Trustees Responsibility

Led by Chairman of Trustees – Obligation and Responsibilities

- Role is Voluntary
- Ensure Organisation is operated under terms & conditions of Charity Commission
- Members / Customer Liaison – Communication – AGM process
- Attend Four Meetings per year
- Ensure Organisation follows legislation set by Governing Body – Community Transport Association
- Finance Control

Weston & District Community Transport Ltd

Trustees' Report

- Capacity to give free time to support Management / Admin
- Assist – Operational Matters – Including Staff Disciplinary when required
- Guidance / Advice / Support – to Admin Team / Business Activity as a whole

Future Plans

Main Objective – Relocate to a better / larger site WSM area – within 24/36 months.

Continue to seek and appoint Trustees – to add to the board, individuals who can add value to the organisation, replace Trustees who plan to retire.

Assess Admin team – all roles and responsibilities as the organisation grows, recruit and appoint personnel to support existing and take on additional responsibilities that will support growth and allow the organisation to flourish.

Driver / PA – Recruitment – improve availability / quality through training and legislation.

Statement of trustees' responsibilities

The trustees (who are also the directors of Weston & District Community Transport Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

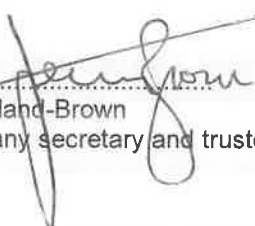
Weston & District Community Transport Ltd

Trustees' Report

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 23.12.2025 and signed on its behalf by:


.....
J R Ryland-Brown
Company secretary and trustee

Weston & District Community Transport Ltd

Independent Auditor's Report to the Members of Weston & District Community Transport Ltd

Opinion

We have audited the financial statements of Weston & District Community Transport Ltd (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Weston & District Community Transport Ltd

Independent Auditor's Report to the Members of Weston & District Community Transport Ltd

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 6), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Weston & District Community Transport Ltd

Independent Auditor's Report to the Members of Weston & District Community Transport Ltd

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors. We communicated identified laws and regulations throughout our team, and remained alert to any indications of non-compliance throughout the audit.
- The company is subject to laws and regulations that govern the preparation of the financial statements, including financial reporting legislation, and other companies legislation. The company is also subject to other laws and regulations where the consequences of non-compliance could have a material impact on the amounts or disclosures within the financial statements including health and safety laws and regulations such as the Health and Safety at Work Act, environmental laws such as the Environmental Protection Act, employment laws and regulations and certain aspects of companies legislation.
- Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Weston & District Community Transport Ltd

Independent Auditor's Report to the Members of Weston & District Community Transport Ltd

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

The corresponding figures in the financial statements are unaudited.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Peter Lomax (Senior Statutory Auditor)
For and on behalf of Westcotts (SW) LLP, Statutory Auditor

Tallford House
38 Walliscote Road
Weston-super-Mare
Somerset
BS23 1LP

Date: 23 December 2025

Weston & District Community Transport Ltd

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	85,742	85,742	90,417
Charitable activities	4	1,133,364	1,133,364	857,667
Investment income	5	2,438	2,438	1,986
Total income		1,221,544	1,221,544	950,070
Expenditure on:				
Charitable activities	6	(1,144,955)	(1,144,955)	(935,333)
Total expenditure		(1,144,955)	(1,144,955)	(935,333)
Net income		76,589	76,589	14,737
Net movement in funds		76,589	76,589	14,737
Reconciliation of funds				
Total funds brought forward		448,306	448,306	433,570
Total funds carried forward	17	524,895	524,895	448,307

All of the charity's activities derive from continuing operations during the above two periods.

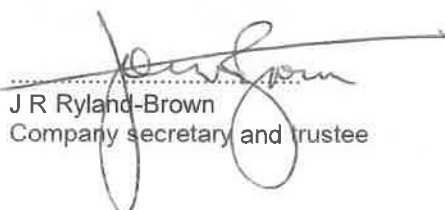
The funds breakdown for 2024 is shown in note 17.

Weston & District Community Transport Ltd

(Registration number: 06822148)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	126,349	128,458
Current assets			
Debtors	13	223,008	102,271
Cash at bank and in hand	14	<u>286,054</u>	<u>243,118</u>
		509,062	345,389
Creditors: Amounts falling due within one year	15	<u>(110,516)</u>	<u>(25,540)</u>
Net current assets		<u>398,546</u>	<u>319,849</u>
Net assets		<u>524,895</u>	<u>448,307</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>524,895</u>	<u>448,307</u>
Total funds	17	<u>524,895</u>	<u>448,307</u>

The financial statements on pages 12 to 26 were approved by the trustees, and authorised for issue on 03.12.2025 and signed on their behalf by:


J R Ryland-Brown
Company secretary and trustee

The notes on pages 15 to 26 form an integral part of these financial statements.

Weston & District Community Transport Ltd

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		76,588	14,737
Adjustments to cash flows from non-cash items			
Depreciation		78,909	60,901
Investment income	5	(2,438)	(1,986)
Profit on disposal of tangible fixed assets		(5,792)	-
		<u>147,267</u>	<u>73,652</u>
Working capital adjustments			
(Increase)/decrease in debtors	13	(120,737)	1,102
Increase/(decrease) in creditors	15	<u>84,976</u>	<u>(5,027)</u>
Net cash flows from operating activities		<u>111,506</u>	<u>69,727</u>
Cash flows from investing activities			
Interest receivable and similar income	5	2,438	1,986
Purchase of tangible fixed assets	12	(76,800)	(75,290)
Sale of tangible fixed assets		<u>5,792</u>	<u>5,134</u>
Net cash flows from investing activities		<u>(68,570)</u>	<u>(68,170)</u>
Net increase in cash and cash equivalents		42,936	1,557
Cash and cash equivalents at 1 April		<u>243,118</u>	<u>241,561</u>
Cash and cash equivalents at 31 March		<u><u>286,054</u></u>	<u><u>243,118</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 15 to 26 form an integral part of these financial statements.

Weston & District Community Transport Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Unit 3a
Westland Distribution Centre
Winterstoke Road
Weston-super-Mare
North Somerset
BS24 9AD

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

Basis of preparation

Weston & District Community Transport Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements are prepared in sterling which is the functional currency of the charity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Weston & District Community Transport Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows: Valuation of investment properties, which is calculated by management's expert, as described in note 18, based on open market conditions.

Income and endowments

Income is included in the Statement of Financial Activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Donations and legacies

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Charitable activities

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Weston & District Community Transport Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Charitable activities

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.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation and amortisation

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:

Asset class	Depreciation method and rate
Office equipment	25% Straight Line
Motor Vehicles	25% Straight Line

Weston & District Community Transport Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Weston & District Community Transport Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £
Donations and sponsors		
Donations from individuals	996	996
Grants, including capital grants;		
Government grants	<u>84,746</u>	<u>84,746</u>
	<u>85,742</u>	<u>85,742</u>
	Unrestricted funds General £	Total 2024 £
Donations and legacies;		
Donations from individuals	8,612	8,612
Grants, including capital grants;		
Government grants	<u>81,805</u>	<u>81,805</u>
	<u>90,417</u>	<u>90,417</u>

Weston & District Community Transport Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £
Income from charitable activities		
Bus income including contracts	1,128,197	1,128,197
Memberships, Donations & Sponsors	4,492	4,492
Midas training	675	675
	<u>1,133,364</u>	<u>1,133,364</u>
	Unrestricted funds General £	Total 2024 £
Bus income including contracts	829,693	829,693
Midas training	1,457	1,457
Sales of purchased goods	26,517	26,517
	<u>857,667</u>	<u>857,667</u>

5 Investment income

	Unrestricted funds General £	Total 2025 £
Interest receivable and similar income; Interest receivable on bank deposits	2,438	2,438
	<u>2,438</u>	<u>2,438</u>
	Unrestricted funds General £	Total 2024 £
Interest receivable and similar income; Interest receivable on bank deposits	1,986	1,986
	<u>1,986</u>	<u>1,986</u>

Weston & District Community Transport Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Fuel		78,728	78,728	78,773
Motor repairs		121,112	121,112	100,625
Motor insurance and tax		59,368	59,368	47,082
Wages and salaries		699,799	699,799	604,606
Staff NIC (Employers)		37,883	37,883	-
Staff pensions (Defined contribution)		7,702	7,702	-
Cleaning		585	585	-
Travel and subsistence		131	131	-
Advertising		453	453	1,060
(Profit)/loss on sale of tangible fixed assets held for charity's own use		(5,791)	(5,791)	-
Staff training		-	-	1,073
Uniforms		2,124	2,124	-
Volunteer expenses		1,867	1,867	1,633
Rent and service charges		12,855	12,855	5,782
Rates		599	599	-
Water rates		872	872	-
Light, heat and power		733	733	-
Repairs and maintenance		2,404	2,404	1,517
Telephone and fax		4,895	4,895	4,679
Office expenses		6,795	6,795	2,370
Computer software and maintenance costs		4,767	4,767	-
Printing, postage and stationery		3,970	3,970	8,480
Trade subscriptions		2,149	2,149	-
Depreciation of other tangible		78,909	78,909	60,901
Allocated support costs	7	22,046	22,046	16,752
		<u>1,144,955</u>	<u>1,144,955</u>	<u>935,333</u>

Weston & District Community Transport Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

7 Analysis of support costs

Support costs allocated to charitable activities

	Other support costs £	Total 2025 £	Total 2024 £
Sundry expenses	5,549	5,549	6,790
Accountancy fees	2,005	2,005	1,250
Legal and professional fees	2,287	2,287	7,876
Bank charges	872	872	836
Other interest payable	1,569	1,569	-
Insurance	1,264	1,264	-
The audit of the charity's annual accounts	8,500	8,500	-
	<u>22,048</u>	<u>22,048</u>	<u>16,752</u>

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>78,909</u>	<u>60,901</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Wages and Salaries	699,093	568,644
Employer National Insurance	37,883	30,685
Employers Pension Costs	7,701	5,277
	<u>744,677</u>	<u>604,606</u>

Weston & District Community Transport Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2025	2024
	No	No
Board of Trustees	6	6
Management	1	1
Office administrators	5	4
Drivers and fleet maintenance	45	26
	<u>57</u>	<u>37</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £Nil (2024 - £Nil).

During the year the charity made the following transactions with key management personnel:

General manager

The General manager received remuneration of £32,220

Finance administrator

The Finance administrator received remuneration of £28,174

Fleet co-ordinator

The Fleet co-ordinator received remuneration of £30,160

Operations administrator

The Operations administrator received remuneration of £21,632

Bookings administrator

The Bookings administrator received remuneration of £26,645

11 Taxation

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

Weston & District Community Transport Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

12 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2024	13,552	380,160	393,712
Additions	-	76,800	76,800
Disposals	-	(12,139)	(12,139)
At 31 March 2025	<u>13,552</u>	<u>444,821</u>	<u>458,373</u>
Depreciation			
At 1 April 2024	12,239	253,015	265,254
Charge for the year	1,050	77,859	78,909
Eliminated on disposals	-	(12,139)	(12,139)
At 31 March 2025	<u>13,289</u>	<u>318,735</u>	<u>332,024</u>
Net book value			
At 31 March 2025	<u>263</u>	<u>126,086</u>	<u>126,349</u>
At 31 March 2024	<u>1,313</u>	<u>127,145</u>	<u>128,458</u>

13 Debtors

	2025 £	2024 £
Trade debtors	137,919	90,642
Prepayments	55,459	2,050
Accrued income	12,764	-
VAT recoverable	15,883	9,579
Other debtors	983	-
	<u>223,008</u>	<u>102,271</u>

14 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	382	-
Cash at bank	285,672	243,118
	<u>286,054</u>	<u>243,118</u>

Weston & District Community Transport Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	83,919	9,252
Other taxation and social security	10,095	8,787
Other creditors	5,682	5,306
Accruals	10,820	2,195
	<u>110,516</u>	<u>25,540</u>

16 Obligations under leases and hire purchase contracts

The total value of future minimum lease payments was as follows:

	2025 £	2024 £
Within one year	(12,000)	(12,000)
In two to five years	(12,000)	(24,000)
	<u>(24,000)</u>	<u>(36,000)</u>

The lease commitment relates to the lease agreement on their premises at Unit 3A Westland Distribution Park which will end 31 March 2027.

17 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General				
General Fund J - Brought forward	<u>448,306</u>	<u>1,221,544</u>	<u>(1,144,955)</u>	<u>524,895</u>

Weston & District Community Transport Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General Fund J - Brought forward	433,570	950,070	(935,333)	448,307

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	126,349	126,349
Current assets	509,062	509,062
Current liabilities	(110,516)	(110,516)
Total net assets	<u>524,895</u>	<u>524,895</u>
	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	128,458	128,458
Current assets	345,389	345,389
Current liabilities	(25,540)	(25,540)
Total net assets	<u>448,307</u>	<u>448,307</u>

19 Related party transactions

There were no related party transactions in the year.

WESTON AND DISTRICT COMMUNITY TRANSPORT LIMITED

England & Wales - Charity number 1132653

Accounts

WESTON & DISTRICT
COMMUNITY TRANSPORT LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2024

CHARITY NUMBER 1132653

COMPANY NUMBER 06822148

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

INDEX TO THE ACCOUNTS FOR THE YEAR ENDED
31ST MARCH 2024

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2	Directors Report
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5	Statement of Financial Activities
6 - 7	Balance Sheet
8 - 10	Notes to the Accounts

Additional Page for Management

11	Income and Expenditure Account
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WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

Registered in England and Wales
On 17th February 2009
Company Number 06822148

COMPANY INFORMATION

REGISTERED OFFICE

Unit 3A Westland Distribution Park
Winterstoke Road
Weston-super-Mare
North Somerset
BS24 9AD

DIRECTORS/TRUSTEES

R D Ray
P Fox
S Russe
R Bailey (Appointment 22nd November 2023)
J Chard (Appointed 1st January 2024)
D I Rudge (Appointed 20th February 2024)
C A Williams (Resigned 20th February 2024)

SECRETARY

J R Ryland-Brown

INDEPENDENT EXAMINER

David K Hardiman
Chartered Accountant
13 Boulevard
Weston-super-Mare
North Somerset
BS23 1NR

BANKERS

Lloyds Bank Plc
2 South Parade
Weston-super-Mare
North Somerset
BS23 1JL

REGISTERED CHARITY NUMBER

1132653

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

THE DIRECTORS' REPORT

The Directors submit their report together with the accounts for the year ended 31st March 2024.

1. Activities

The principal activity of the company is the provision of accessible transport for the aged, disabled and socially excluded.

2. Directors/Trustees

The Directors/Trustees in office at the end of the year were as follows:-

R D Ray	P Fox
S Russe	R Bailey
J Chard	D I Rudge

R Bailey was appointed a Director on 22nd November 2023. J Chard was appointed a Director on 1st January 2024 and D I Rudge was appointed a Director on 20th February 2024. C A Williams resigned as a Director on 20th February 2024.

All other Directors/Trustees shown above have served on the board throughout the year.

In preparing this report advantage has been taken of the small companies exemption.

BY ORDER OF THE BOARD

.....
Mrs J R Ryland-Brown
Secretary

8th August 2024

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report to the Trustees of Weston & District Community Transport Limited.

I report on the accounts of the Charitable Company (Charity Number 1132653) for the year ended 31st March 2024, which are set out on pages 5 to 10.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145 (5) (b) of the Charities 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 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 the 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

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material request:

- the accounting records were not kept in accordance with section 130 of the Companies Act; or

Continued on Page 4.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

INDEPENDENT EXAMINER'S REPORT

(Continued)

Independent Examiner's Statement (continued)

- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 K. Hardiman FCA
Chartered Accountant
13 Boulevard
Weston-super-Mare
North Somerset
BS23 1NR

8th August 2024

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2024

	<u>2024</u>		<u>2023</u>	
	<u>Unrestricted Funds</u>		<u>Unrestricted Funds</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOMING RESOURCES</u>				
<u>Income and Endowments from:</u>				
<u>Donations</u>				
Memberships, Donations & Sponsors		<u>8612</u>		<u>5394</u>
<u>Charitable Activities</u>				
Grant Income		60000		60000
Bus Income		829693		788675
Contract Midas Training		1457		3741
Fuel Rebates		21805		19113
Sale of Fixed Assets		<u>26517</u>		<u>8437</u>
		<u>939472</u>		<u>879966</u>
<u>Investments</u>				
Bank Interest Received		<u>1986</u>		<u>131</u>
<u>Total Incoming Resources</u>		950070		885491
<u>Resources Expended</u>				
<u>Expenditure on:</u>				
<u>Charitable Activities:</u>				
Wages and Costs	604606		517913	
Vehicle Costs	226480		214094	
Office and Garage Costs	10697		12137	
Staff and Volunteer Costs and Training	2012		8612	
Depreciation	60901		52092	
<u>Other Resources Expended</u>				
Legal, Professional and Accountancy	9852		9252	
Marketing and Administration Costs	13159		12484	
Other Expenses	<u>7626</u>		<u>6271</u>	
<u>Total Resources Expended</u>		<u>935333</u>		<u>832855</u>
Net Surplus of Income for the Year		14737		52636
<u>Reconciliation of Funds</u>				
Total Funds at 1st April 2023		<u>433570</u>		<u>380934</u>
<u>Total Funds at 31st March 2024</u>		£ 448307		£ 433570

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED
(COMPANY NUMBER 06822148)

BALANCE SHEET AS AT 31ST MARCH 2024

	<u>Notes</u>	<u>2024</u>		<u>2023</u>	
		<u>Unrestricted Funds</u>		<u>Unrestricted Funds</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Fixed Assets</u>					
Tangible Assets	1f, 2		128458		119203
<u>Current Assets</u>					
Debtors	3	102271		103373	
Cash at Bank and in Hand		<u>243118</u>		<u>241561</u>	
			345389		344934
Creditors: Amounts falling due within one year	4		<u>25540</u>		<u>30567</u>
Net Current Assets			<u>319849</u>		<u>314367</u>
<u>Total Assets Less Current Liabilities and Net Assets</u>			£ 448307		£ 433570
			=====		=====
<u>Funds of the Charity</u>					
Unrestricted Funds			<u>448307</u>		<u>433570</u>
<u>Total Funds</u>			£ 448307		£ 433570
			=====		=====

Continued on Page 7.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED
(COMPANY NUMBER 06822148)

BALANCE SHEET AS AT 31ST MARCH 2024
(Continued)

For the year ended 31st March 2024, the Company was entitled to exemption under Subsection 1 of Section 477 of the Companies Act 2006. The members have not required the Company to obtain an audit of its accounts for the year in accordance with Section 476. The Directors acknowledge their responsibility for ensuring that the Company keeps accounting records which comply with Section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its result for the financial year in accordance with the requirements of Sections 394 and 395 of the Act, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the Company.

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

Approved by the Board of Directors on 8th August 2024 and signed on their behalf by:

.....
R D Ray
Director

The Notes on pages 8 to 10 form an integral part of these accounts.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED
31ST MARCH 2024

1. ACCOUNTING POLICIES

a) Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the Companies Act 2006, the Statement of Recommended Practice: Accounting and Reporting by Charities and applicable accounting standard applicable in the UK (FRS 102) and with the Charities Act 2011.

The Charity constitutes a Public Benefit Entity as defined by FRS102.

b) Income

Donations are accounted for when received. Other Income is accounted for on an accruals basis as far as it is prudent to do so.

c) Gifts in Kind

The Charity receives the benefit of work carried out by volunteers. No value has been placed on this in these accounts.

d) Grants Receivable

Revenue grants are credited to the Statement of Financial Activities as received unless related to a specific period, when they are placed in a restricted fund until used.

e) Taxation

As a Registered Charity the Company is not subject to Corporation Tax.

f) Depreciation

Depreciation is calculated to write down the cost of fixed assets to their estimated residual value over their expected useful lives. The annual rates and method of calculation are as follows:

Motor Vehicles	25% Straight Line
Office Equipment	25% Straight Line
Computer Equipment	33% Straight Line

g) Leasing

Vehicles, Plant and Equipment acquired under finance leases or hire purchase contracts are capitalized and depreciated in the same manner as other tangible fixed assets. The related obligations, net of future finance charges, are included in creditors.

Rentals payable under operating leases are charged to the income statement on a straight line basis over the period of the lease.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED

31ST MARCH 2024

(Continued)

2. FIXED ASSETS

<u>Cost</u>	<u>Motor Vehicles</u>	<u>Equipment</u>	<u>Total</u>
At 1st April 2023	318970	13552	332522
Additions	75290	-	75290
Disposals	<u>(14100)</u>	<u>-</u>	<u>(14100)</u>
At 31st March 2024	£ 380160	13552	393712
<u>Depreciation</u>			
At 1st April 2023	202130	11189	213319
Charge for the Year	59851	1050	60901
On Disposals	<u>(8966)</u>	<u>-</u>	<u>(8966)</u>
At 31st March 2024	£ 253015	12239	265254
<u>Net Book Values</u>			
At 31st March 2024	£ <u>127145</u>	<u>1313</u>	<u>128458</u>
At 31st March 2023	£ <u>116840</u>	<u>2363</u>	<u>119203</u>

3. DEBTORS

<u>Due Within One Year</u>	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Trade Debtors	90642	91507
Prepayments	2050	2172
Other Debtors - Value Added Tax	<u>9579</u>	<u>9694</u>
	£ 102271	£ 103373
	<u>=====</u>	<u>=====</u>

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED

31ST MARCH 2024

(Continued)

<u>4. CREDITORS</u>	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
<u>Due Within One Year</u>		
Trade Creditors	9252	11146
Corporation Tax	-	-
Other Taxation and Social Security	8787	5616
Accruals	2195	13356
Other Creditors	<u>5306</u>	<u>449</u>
	£ 25540	£ 30567
	=====	=====
<u>5. STAFF COSTS AND TRUSTEES REMUNERATION</u>		
Salaries	568644	495657
Employers National Insurance	30685	17796
Employees Pension Cost	<u>5277</u>	<u>4460</u>
	£ 604606	£ 517913
	=====	=====

The average number of employees during the year was 37 (2023 28).

No employee received remuneration exceeding £60000.

One trustee was paid £453 (2023 £4902) as an Accounts Assistant in the Finance Office.

No trustees received remuneration or were reimbursed expenses in the current or previous period in their role as Trustees.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31ST MARCH 2024

	<u>2024</u>		<u>2023</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Memberships, Donations and Sponsors		8612		5394
Local Authority Grants		60000		60000
Bus Income (Includes NSC Concessionary Fares)		829693		788675
Contract Midas Training		1457		3741
Fuel Rebates		21805		19113
Sale of Fixed Assets		26517		8437
Interest Received		<u>1986</u>		<u>131</u>
		950070		885491
<u>Less: Expenses</u>				
Wages and On-Costs	604606		517913	
Vehicle Costs - Fuel	78773		95603	
- Repairs	100625		78821	
- Insurance & Tax	47082		39670	
Office/Garage Costs - Repairs	1517		1582	
- Service Charges & Utilities	2370		2949	
- Rent	5782		7606	
Legal and Professional Fees				
(Incl. Public/Employers Insurances)	7876		6036	
HR, Health and Safety and Training	1073		2216	
Accountancy	1250		1000	
Staff and Volunteer Expenses	1633		6405	
Staff Advertising and Uniform	1060		2207	
Stationery and Computer Supplies	7365		9194	
Telephone (incl. Vehicle Mobiles)	4679		2538	
Postages	1115		752	
Sundry Expenses (incl. Tracker Charges)	6790		5438	
Bank and Credit Card Charges	836		833	
Depreciation	<u>60901</u>		<u>52092</u>	
		<u>935333</u>		<u>832855</u>
<u>Net Surplus for Year</u>	£	14737	£	52636
		<u><u> </u></u>		<u><u> </u></u>

WESTON AND DISTRICT COMMUNITY TRANSPORT LIMITED

England & Wales - Charity number 1132653

Accounts



Trustees' Annual Report for the period

From **APRIL 2022**
Period end date

Period start date To **March 2023**

Charity name: Weston & District Community Transport Ltd

Charity registration number: 1132653

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Provide and maintain transport facilities in the area of Weston-super-Mare, for the benefit of disabled and vulnerable people with no other means of transport and where there is not adequate accessible public transport
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	To transport service users as described above to medical appointments,hospitals, shopping, care centres, respite homes and social activities.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees are fully aware of the guidance issued by the Charities Commission on the public benefit of the service provided by the Charity and endeavour to ensure that all involved understand the role

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	At the present time there are no volunteers employed by the Charity

Other		
-------	--	--

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The main achievement of W&DCT are the transportation of disabled and wheelchair bound persons who would be housebound without our service. This takes pressure off the already over-stretched ambulance service where it exists</p> <p>The result of this would mean that individuals would not be able to attend for medical appointments, do their shopping or interact socially.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Annual Accounts are attached
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	N/A
Amount of reserves held	Para 1.22	N/A
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no concerns that the Charity has any financial difficulties At the present time or in the foreseeable future

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	W&DCT are partially funded by North Somerset Council. Local contracts to provide home to school transport provide additional income
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	The principal risk faced by the Charity is the withdrawal of local government funding which would result in having to reduce the Dial-a-Ride service provision
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Memorandum and Articles of Association
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Company Limited by Guarantee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are proposed and elected by the members at the AGM

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Weston and District Community Transport
Other name the charity uses	W&DCT
Registered charity number	1132653
Charity's principal address	Unit 3A Westland Distribution Park Winterstoke Road Weston-super-Mare BS24 (AD)

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	David Ray	Chairperson		
2	Joan Ryland-Brown	Secretary		
3	Peter Fox			
4	Sonia Russe			
5	Christine Williams	Treasurer		
6	Diana Rudge			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--


Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Joan Ryland-Brown	
Position (eg Secretary, Chair, etc)	Secretary	
Date	25/10/2023	

WESTON & DISTRICT
COMMUNITY TRANSPORT LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2023

CHARITY NUMBER 1132653

COMPANY NUMBER 06822148

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

**INDEX TO THE ACCOUNTS FOR THE YEAR ENDED
31ST MARCH 2023**

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1	Company Information
2	Directors Report
3 - 4	Independent Examiner's Report
5	Statement of Financial Activities
6 - 7	Balance Sheet
8 - 10	Notes to the Accounts

Additional Page for Management

11	Income and Expenditure Account
----	--------------------------------

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

Registered in England and Wales
On 17th February 2009
Company Number 06822148

COMPANY INFORMATION

REGISTERED OFFICE

Unit 3A Westland Distribution Park
Winterstoke Road
Weston-super-Mare
North Somerset
BS24 9AD

DIRECTORS/TRUSTEES

R D Ray
P Fox
S Russe
C A Williams

SECRETARY

J R Ryland-Brown

INDEPENDENT EXAMINER

David K Hardiman
Chartered Accountant
13 Boulevard
Weston-super-Mare
North Somerset
BS23 1NR

BANKERS

Lloyds Bank Plc
2 South Parade
Weston-super-Mare
North Somerset
BS23 1JL

REGISTERED CHARITY NUMBER

1132653

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

THE DIRECTORS' REPORT

The Directors submit their report together with the accounts for the year ended 31st March 2023.

1. Activities

The principal activity of the company is the provision of accessible transport for the aged, disabled and socially excluded.

2. Directors/Trustees

The Directors/Trustees in office at the end of the year were as follows:-

R D Ray	P Fox
C Williams	S Russe

All Directors/Trustees shown above have served on the board throughout the year.

In preparing this report advantage has been taken of the small companies exemption.

BY ORDER OF THE BOARD

.....
Mrs J R Ryland-Brown
Secretary

20th July 2023

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report to the Trustees of Weston & District Community Transport Limited.

I report on the accounts of the Charitable Company (Charity Number 1132653) for the year ended 31st March 2023, which are set out on pages 5 to 10.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145 (5) (b) of the Charities 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 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 the 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

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material request:

- the accounting records were not kept in accordance with section 130 of the Companies Act; or

Continued on Page 4.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

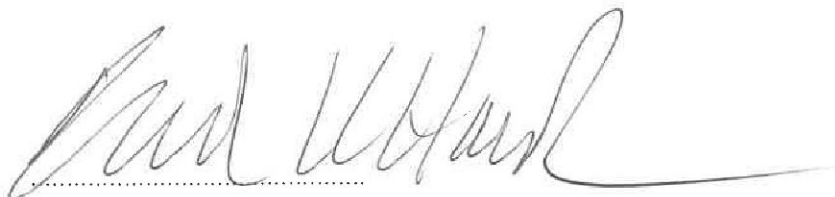
INDEPENDENT EXAMINER'S REPORT

(Continued)

Independent Examiner's Statement (continued)

- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A handwritten signature in black ink, appearing to read 'David K. Hardiman', written over a dotted horizontal line.

David K. Hardiman FCA
Chartered Accountant
13 Boulevard
Weston-super-Mare
North Somerset
BS23 1NR

20th July 2023

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2023

	<u>2023</u>		<u>2022</u>	
	<u>Unrestricted Funds</u>		<u>Unrestricted Funds</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOMING RESOURCES</u>				
<u>Income and Endowments from:</u>				
<u>Donations</u>				
Memberships, Donations & Sponsors		<u>5394</u>		<u>2720</u>
<u>Charitable Activities</u>				
Grant Income		60000		60000
Bus Income		788675		625748
Contract Midas Training		3741		4320
Fuel Rebates		19113		9876
Sale of Scrap		-		143
Sale of Fixed Assets		<u>8437</u>		<u>8625</u>
		<u>879966</u>		<u>708712</u>
<u>Investments</u>				
Bank Interest Received		<u>131</u>		<u>10</u>
<u>Total Incoming Resources</u>		885491		711442
<u>Resources Expended</u>				
<u>Expenditure on:</u>				
<u>Charitable Activities:</u>				
Wages and Costs	517913		405081	
Vehicle Costs	214094		158061	
Office and Garage Costs	12137		10646	
Staff and Volunteer Costs and Training	8612		2284	
Depreciation	52092		37651	
<u>Other Resources Expended</u>				
Legal, Professional and Accountancy	9252		8361	
Marketing and Administration Costs	12484		10719	
Other Expenses	<u>6271</u>		<u>3390</u>	
<u>Total Resources Expended</u>		<u>832855</u>		<u>636193</u>
Net Surplus of Income for the Year		52636		75249
<u>Reconciliation of Funds</u>				
Total Funds at 1st April 2022		<u>380934</u>		<u>305685</u>
<u>Total Funds at 31st March 2023</u>		£ 433570		£ 380934

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED
(COMPANY NUMBER 06822148)

BALANCE SHEET AS AT 31ST MARCH 2023

	<u>Notes</u>	<u>2023</u>		<u>2022</u>	
		<u>Unrestricted Funds</u>		<u>Unrestricted Funds</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Fixed Assets</u>					
Tangible Assets	1f, 2		119203		125400
<u>Current Assets</u>					
Debtors	3	103373		96351	
Cash at Bank and in Hand		<u>241561</u>		<u>185609</u>	
			344934		281960
Creditors: Amounts falling due within one year	4	<u>30567</u>		<u>26426</u>	
Net Current Assets			<u>314367</u>		<u>255534</u>
<u>Total Assets Less Current Liabilities and Net Assets</u>			£ 433570		£ 380934
			<u>=====</u>		<u>=====</u>
<u>Funds of the Charity</u>					
Unrestricted Funds			<u>433570</u>		<u>380934</u>
<u>Total Funds</u>			£ 433570		£ 380934
			<u>=====</u>		<u>=====</u>

Continued on Page 7.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED
(COMPANY NUMBER 06822148)

BALANCE SHEET AS AT 31ST MARCH 2023
(Continued)

For the year ended 31st March 2023, the Company was entitled to exemption under Subsection 1 of Section 477 of the Companies Act 2006. The members have not required the Company to obtain an audit of its accounts for the year in accordance with Section 476. The Directors acknowledge their responsibility for ensuring that the Company keeps accounting records which comply with Section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its result for the financial year in accordance with the requirements of Sections 394 and 395 of the Act, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the Company.

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

Approved by the Board of Directors on 20th July 2023 and signed on their behalf by:

.....
R D Ray
Director

The Notes on pages 8 to 10 form an integral part of these accounts.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED
31ST MARCH 2023

1. ACCOUNTING POLICIES

a) Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the Companies Act 2006, the Statement of Recommended Practice: Accounting and Reporting by Charities and applicable accounting standard applicable in the UK (FRS 102) and with the Charities Act 2011.

The Charity constitutes a Public Benefit Entity as defined by FRS102.

b) Income

Donations are accounted for when received. Other Income is accounted for on an accruals basis as far as it is prudent to do so.

c) Gifts in Kind

The Charity receives the benefit of work carried out by volunteers. No value has been placed on this in these accounts.

d) Grants Receivable

Revenue grants are credited to the Statement of Financial Activities as received unless related to a specific period, when they are placed in a restricted fund until used.

e) Taxation

As a Registered Charity the Company is not subject to Corporation Tax.

f) Depreciation

Depreciation is calculated to write down the cost of fixed assets to their estimated residual value over their expected useful lives. The annual rates and method of calculation are as follows:

Motor Vehicles	25% Straight Line
Office Equipment	25% Straight Line
Computer Equipment	33% Straight Line

g) Leasing

Vehicles, Plant and Equipment acquired under finance leases or hire purchase contracts are capitalized and depreciated in the same manner as other tangible fixed assets. The related obligations, net of future finance charges, are included in creditors.

Rentals payable under operating leases are charged to the income statement on a straight line basis over the period of the lease.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED
31ST MARCH 2023
(Continued)

2. FIXED ASSETS

<u>Cost</u>	<u>Motor Vehicles</u>	<u>Equipment</u>	<u>Total</u>
At 1st April 2022	283827	13552	297379
Additions	45895	-	45895
Disposals	<u>(10752)</u>	<u>-</u>	<u>(10752)</u>
At 31st March 2023	£ 318970	13552	332522
<u>Depreciation</u>			
At 1st April 2022	162040	9939	171979
Charge for the Year	50842	1250	52092
On Disposals	<u>(10752)</u>	<u>-</u>	<u>(10752)</u>
At 31st March 2023	£ 202130	11189	213319
<u>Net Book Values</u>			
At 31st March 2023	£ <u>116840</u>	<u>2363</u>	<u>119203</u>
At 31st March 2022	£ <u>121787</u>	<u>3613</u>	<u>125400</u>

3. DEBTORS

<u>Due Within One Year</u>	<u>2023</u> £	<u>2022</u> £
Trade Debtors	91507	83895
Prepayments	2172	2546
Other Debtors - Value Added Tax	<u>9694</u>	<u>9910</u>
	£ 103373	£ 96351

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED

31ST MARCH 2023

(Continued)

4. <u>CREDITORS</u>	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
<u>Due Within One Year</u>		
Trade Creditors	11146	9327
Corporation Tax	-	-
Other Taxation and Social Security	5616	4395
Accruals	13356	12091
Other Creditors	<u>449</u>	<u>613</u>
	£ 30567	£ 26426
	<u> </u>	<u> </u>
5. <u>STAFF COSTS AND TRUSTEES REMUNERATION</u>		
Salaries	495657	369016
Employers National Insurance	17796	28246
Employees Pension Cost	<u>4460</u>	<u>7819</u>
	£ 517913	£ 405081
	<u> </u>	<u> </u>

The average number of employees during the year was 28 (2022 16).

No employee received remuneration exceeding £60000.

One trustee was paid £4902 (2022 £4375) as Accounts Assistant in the Finance Office and one trustee was paid £Nil (2022 £356) as a driver.

No trustees received remuneration or were reimbursed expenses in the current or previous period in their role as Trustees.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report to the Trustees of Weston & District Community Transport Limited.

I report on the accounts of the Charitable Company (Charity Number 1132653) for the year ended 31st March 2023, which are set out on pages 5 to 10.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145 (5) (b) of the Charities 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 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 the 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

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material request:

- the accounting records were not kept in accordance with section 130 of the Companies Act; or

Continued on Page 4.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

INDEPENDENT EXAMINER'S REPORT
(Continued)

Independent Examiner's Statement (continued)

- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 K. Hardiman FCA
Chartered Accountant
13 Boulevard
Weston-super-Mare
North Somerset
BS23 1NR

20th July 2023

WESTON AND DISTRICT COMMUNITY TRANSPORT LIMITED

England & Wales - Charity number 1132653

Accounts

WESTON & DISTRICT
COMMUNITY TRANSPORT LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022

CHARITY NUMBER 1132653

COMPANY NUMBER 06822148

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

INDEX TO THE ACCOUNTS FOR THE YEAR ENDED
31ST MARCH 2022

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Additional Page for Management

11	Income and Expenditure Account
----	--------------------------------

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

Registered in England and Wales
On 17th February 2009
Company Number 06822148

COMPANY INFORMATION

REGISTERED OFFICE

Unit 3A Westland Distribution Park
Winterstoke Road
Weston-super-Mare
North Somerset
BS24 9AD

DIRECTORS/TRUSTEES

R D Ray
V E Ryland (Resigned 1st January 2022)
P Fox
S Russe
C A Williams

SECRETARY

J R Ryland-Brown

INDEPENDENT EXAMINER

David K Hardiman
Chartered Accountant
13 Boulevard
Weston-super-Mare
North Somerset
BS23 1NR

BANKERS

Lloyds Bank Plc
2 South Parade
Weston-super-Mare
North Somerset
BS23 1JL

REGISTERED CHARITY NUMBER

1132653

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

THE DIRECTORS' REPORT

The Directors submit their report together with the accounts for the year ended 31st March 2022.

1. Activities

The principal activity of the company is the provision of accessible transport for the aged, disabled and socially excluded.

2. Directors/Trustees

The Directors/Trustees in office at the end of the year were as follows:-

R D Ray	P Fox
C Williams	S Russe

All Directors/Trustees shown above have served on the board throughout the year. V E Ryland resigned as a Director/Trustee on 1st January 2022.

In preparing this report advantage has been taken of the small companies exemption.

BY ORDER OF THE BOARD

.....
Mrs J R Ryland-Brown
Secretary

6th July 2022

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report to the Trustees of Weston & District Community Transport Limited.

I report on the accounts of the Charitable Company (Charity Number 1132653) for the year ended 31st March 2022, which are set out on pages 5 to 10.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145 (5) (b) of the Charities 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 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 the 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

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material request:

- the accounting records were not kept in accordance with section 130 of the Companies Act; or

Continued on Page 4.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

INDEPENDENT EXAMINER'S REPORT
(Continued)

Independent Examiner's Statement (continued)

- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 K. Hardiman FCA
Chartered Accountant
13 Boulevard
Weston-super-Mare
North Somerset
BS23 1NR

6th July 2022

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2022

	<u>2022</u>	<u>2021</u>
	<u>Unrestricted Funds</u>	<u>Unrestricted Funds</u>
	<u>£</u>	<u>£</u>
<u>INCOMING RESOURCES</u>		
<u>Income and Endowments from:</u>		
<u>Donations</u>		
Memberships, Donations & Sponsors	<u>2720</u>	<u>3997</u>
<u>Charitable Activities</u>		
Grant Income	60000	85000
Bus Income	625748	394035
Contract Midas Training	4320	115
Fuel Rebates	9876	12793
NSC Covid Grants	-	62990
Furlough Received	-	14563
Sale of Scrap	143	-
Sale of Fixed Assets	<u>8625</u>	<u>-</u>
	<u>708712</u>	<u>569496</u>
<u>Investments</u>		
Bank Interest Received	<u>10</u>	<u>17</u>
<u>Total Incoming Resources</u>	711442	573510
<u>Resources Expended</u>		
<u>Expenditure on:</u>		
<u>Charitable Activities:</u>		
Wages and Costs	405081	298853
Vehicle Costs	158061	114226
Office and Garage Costs	10646	11300
Staff and Volunteer Costs and Training	2284	-
Depreciation	37651	18070
<u>Other Resources Expended</u>		
Legal, Professional and Accountancy	8361	5159
Marketing and Administration Costs	10719	10035
Other Expenses	<u>3390</u>	<u>1790</u>
<u>Total Resources Expended</u>	<u>636193</u>	<u>459433</u>
Net Surplus of Income for the Year	75249	114077
<u>Reconciliation of Funds</u>		
Total Funds at 1st April 2021	<u>305685</u>	<u>191608</u>
<u>Total Funds at 31st March 2022</u>	£ 380934	£ 305685
	<u><u> </u></u>	<u><u> </u></u>

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED
(COMPANY NUMBER 06822148)

BALANCE SHEET AS AT 31ST MARCH 2022

	<u>Notes</u>	<u>2022</u>		<u>2021</u>	
		<u>Unrestricted Funds</u>		<u>Unrestricted Funds</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Fixed Assets</u>					
Tangible Assets	1f, 2		125400		53651
<u>Current Assets</u>					
Debtors	3	96351		59003	
Cash at Bank and in Hand		<u>185609</u>		<u>217032</u>	
			281960		276035
Creditors: Amounts falling due within one year	4		<u>26426</u>		<u>24001</u>
Net Current Assets			<u>255534</u>		<u>252034</u>
<u>Total Assets Less Current Liabilities and Net Assets</u>					
			£ 380934		£ 305685
			<u>=====</u>		<u>=====</u>
<u>Funds of the Charity</u>					
Unrestricted Funds			<u>380934</u>		<u>305685</u>
<u>Total Funds</u>			£ 380934		£ 305685
			<u>=====</u>		<u>=====</u>

Continued on Page 7.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED
(COMPANY NUMBER 06822148)

BALANCE SHEET AS AT 31ST MARCH 2022
(Continued)

For the year ended 31st March 2022, the Company was entitled to exemption under Subsection 1 of Section 477 of the Companies Act 2006. The members have not required the Company to obtain an audit of its accounts for the year in accordance with Section 476. The Directors acknowledge their responsibility for ensuring that the Company keeps accounting records which comply with Section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its result for the financial year in accordance with the requirements of Sections 394 and 395 of the Act, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the Company.

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

Approved by the Board of Directors on 6th July 2022 and signed on their behalf by:

.....
R D Ray
Director

The Notes on pages 8 to 10 form an integral part of these accounts.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED
31ST MARCH 2022

1. ACCOUNTING POLICIES

a) Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the Companies Act 2006, the Statement of Recommended Practice: Accounting and Reporting by Charities and applicable accounting standard applicable in the UK (FRS 102) and with the Charities Act 2011.

The Charity constitutes a Public Benefit Entity as defined by FRS102.

b) Income

Donations are accounted for when received. Other Income is accounted for on an accruals basis as far as it is prudent to do so.

c) Gifts in Kind

The Charity receives the benefit of work carried out by volunteers. No value has been placed on this in these accounts.

d) Grants Receivable

Revenue grants are credited to the Statement of Financial Activities as received unless related to a specific period, when they are placed in a restricted fund until used.

e) Taxation

As a Registered Charity the Company is not subject to Corporation Tax.

f) Depreciation

Depreciation is calculated to write down the cost of fixed assets to their estimated residual value over their expected useful lives. The annual rates and method of calculation are as follows:

Motor Vehicles	25% Straight Line
Office Equipment	25% Straight Line
Computer Equipment	33% Straight Line

g) Leasing

Vehicles, Plant and Equipment acquired under finance leases or hire purchase contracts are capitalized and depreciated in the same manner as other tangible fixed assets. The related obligations, net of future finance charges, are included in creditors.

Rentals payable under operating leases are charged to the income statement on a straight line basis over the period of the lease.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED

31ST MARCH 2022

(Continued)

2. FIXED ASSETS

<u>Cost</u>	<u>Motor Vehicles</u>	<u>Equipment</u>	<u>Total</u>
At 1st April 2021	195536	9352	204888
Additions	105200	4200	109400
Disposals	<u>(16909)</u>	-	<u>(16909)</u>
At 31st March 2022	£ 283827	13552	297379
 <u>Depreciation</u>			
At 1st April 2021	142505	8732	151237
Charge for the Year	36444	1207	37651
On Disposals	<u>(16909)</u>	-	<u>(16909)</u>
At 31st March 2022	£ 162040	9939	171979
 <u>Net Book Values</u>			
At 31st March 2022	£ <u>121787</u>	<u>3613</u>	<u>125400</u>
At 31st March 2021	£ <u>53031</u>	<u>620</u>	<u>53651</u>

3. DEBTORS

<u>Due Within One Year</u>	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Trade Debtors	83895	50622
Prepayments	2546	1803
Other Debtors - Value Added Tax	<u>9910</u>	<u>6578</u>
	£ 96351	£ 59003

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED

31ST MARCH 2022

(Continued)

4. <u>CREDITORS</u>	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
<u>Due Within One Year</u>		
Trade Creditors	9327	11368
Corporation Tax	-	-
Other Taxation and Social Security	4395	3449
Accruals	12091	8545
Other Creditors	<u>613</u>	<u>639</u>
	£ 26426	£ 24001
	<u>=====</u>	<u>=====</u>
5. <u>STAFF COSTS AND TRUSTEES REMUNERATION</u>		
Salaries	369016	284750
Employers National Insurance	28246	10930
Employees Pension Cost	<u>7819</u>	<u>3173</u>
	£ 405081	£ 298853
	<u>=====</u>	<u>=====</u>

The average number of employees during the year was 16 (2021 9).

No employee received remuneration exceeding £60000.

One trustee was paid £4375 (2021 £3141) as Accounts Assistant in the Finance Office and one trustee was paid £356 (2021 nil) as a driver.

No trustees received remuneration or were reimbursed expenses in the current or previous period in their role as Trustees.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31ST MARCH 2022

	<u>2022</u>		<u>2021</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Memberships, Donations and Sponsors		2720		3997
Local Authority Grants		60000		85000
Bus Income (Includes NSC Concessionary Fares)		625748		394035
Contract Midas Training		4320		115
Fuel Rebates		9876		12793
NSC Covid Grants		-		14563
Furlough Received		-		62990
Sale of Scrap		143		-
Sale of Fixed Assets		8625		-
Interest Received		<u>10</u>		<u>17</u>
		711442		573510
 <u>Less: Expenses</u>				
Wages and On-Costs	405081		298853	
Vehicle Costs - Fuel	68957		28627	
- Repairs	50512		56010	
- Insurance & Tax	38592		29589	
Office/Garage Costs - Repairs	1185		1163	
- Service Charges & Utilities	2245		3390	
- Rent	7216		6747	
Legal and Professional Fees (Inc. Public/Employers Insurances)	1738		2357	
HR, Health and Safety and Training	5773		2052	
Accountancy	850		750	
Staff and Volunteer Expenses	596		-	
Staff Advertising and Uniform	1688		-	
Stationery and Computer Supplies	8106		7547	
Telephone (inc. Vehicle Mobiles)	2262		2026	
Postages	351		462	
Sundry Expenses	2844		1407	
Bank and Credit Card Charges	546		214	
Hire Purchase Interest	-		169	
Depreciation	<u>37651</u>		<u>18070</u>	
		<u>636193</u>		<u>459433</u>
<u>Net Surplus for Year</u>		£ 75249		£ 114077
		<u><u> </u></u>		<u><u> </u></u>

WESTON AND DISTRICT COMMUNITY TRANSPORT LIMITED

England & Wales - Charity number 1132653

Accounts

WESTON & DISTRICT
COMMUNITY TRANSPORT LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021

CHARITY NUMBER 1132653

COMPANY NUMBER 06822148

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

INDEX TO THE ACCOUNTS FOR THE YEAR ENDED
31ST MARCH 2021

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5	Statement of Financial Activities
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8 - 10	Notes to the Accounts

Additional Page for Management

11	Income and Expenditure Account
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WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

Registered in England and Wales
On 17th February 2009
Company Number 06822148

COMPANY INFORMATION

REGISTERED OFFICE

Unit 3A Westland Distribution Park
Winterstoke Road
Weston-super-Mare
North Somerset
BS24 9AD

DIRECTORS/TRUSTEES

R D Ray
V E Ryland
P Fox
S Russe
C A Williams

SECRETARY

J R Ryland-Brown

INDEPENDENT EXAMINER

David K Hardiman
Chartered Accountant
13 Boulevard
Weston-super-Mare
North Somerset
BS23 1NR

BANKERS

Lloyds Bank Plc
2 South Parade
Weston-super-Mare
North Somerset
BS23 1JL

REGISTERED CHARITY NUMBER

1132653

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

THE DIRECTORS' REPORT

The Directors submit their report together with the accounts for the year ended 31st March 2021.

1. Activities

The principal activity of the company is the provision of accessible transport for the aged, disabled and socially excluded.

2. Directors/Trustees

The Directors/Trustees in office at the end of the year were as follows:-

R D Ray	P Fox
V E Ryland	S Russe
C Williams	

All Directors/Trustees have served on the board throughout the year.

In preparing this report advantage has been taken of the small companies exemption.

BY ORDER OF THE BOARD

.....
Mrs J R Ryland-Brown
Secretary

26th August 2021

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report to the Trustees of Weston & District Community Transport Limited.

I report on the accounts of the Charitable Company (Charity Number 1132653) for the year ended 31st March 2021, which are set out on pages 5 to 10.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145 (5) (b) of the Charities 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 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 the 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

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material request:

- the accounting records were not kept in accordance with section 130 of the Companies Act; or

Continued on Page 4.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

INDEPENDENT EXAMINER'S REPORT
(Continued)

Independent Examiner's Statement (continued)

- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 K. Hardiman FCA
Chartered Accountant
13 Boulevard
Weston-super-Mare
North Somerset
BS23 1NR

26th August 2021

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2021

	<u>2021</u>	<u>2020</u>
	<u>Unrestricted Funds</u>	<u>Unrestricted Funds</u>
	<u>£</u>	<u>£</u>
<u>INCOMING RESOURCES</u>		
<u>Income and Endowments from:</u>		
<u>Donations</u>		
Memberships, Donations & Sponsors	<u>3997</u>	<u>9144</u>
<u>Charitable Activities</u>		
Grant Income	85000	85000
Bus Income	394035	405840
Contract Midas Training	115	5193
Fuel Rebates	12793	11124
NSC Covid Grants	62990	-
Furlough Received	14563	-
Sale of Scrap	<u>-</u>	<u>51</u>
	<u>569496</u>	<u>507208</u>
<u>Investments</u>		
Bank Interest Received	<u>17</u>	<u>6</u>
<u>Total Incoming Resources</u>	573510	516358
<u>Resources Expended</u>		
<u>Expenditure on:</u>		
<u>Charitable Activities:</u>		
Wages and Costs	298853	266674
Vehicle Costs	114226	147377
Office and Garage Costs	11300	9337
Staff and Volunteer Costs and Training	-	520
Depreciation	18070	24966
<u>Other Resources Expended</u>		
Legal, Professional and Accountancy	5159	4637
Marketing and Administration Costs	10035	9038
Other Expenses	<u>1790</u>	<u>4053</u>
<u>Total Resources Expended</u>	459433	466602
Net Surplus of Income for the Year	114077	49756
<u>Reconciliation of Funds</u>		
Total Funds at 1st April 2020	<u>191608</u>	<u>141852</u>
<u>Total Funds at 31st March 2021</u>	£ 305685	£ 191608
	<u><u> </u></u>	<u><u> </u></u>

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED
(COMPANY NUMBER 06822148)

BALANCE SHEET AS AT 31ST MARCH 2021

		<u>2021</u>		<u>2020</u>	
	<u>Notes</u>	<u>Unrestricted Funds</u>		<u>Unrestricted Funds</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Fixed Assets</u>					
Tangible Assets	1f, 2		53651		42821
<u>Current Assets</u>					
Debtors	3	59003		60685	
Cash at Bank and in Hand		<u>217032</u>		<u>105962</u>	
			276035		166647
Creditors: Amounts falling due within one year	4	<u>24001</u>		<u>17860</u>	
Net Current Assets			<u>252034</u>		<u>148787</u>
<u>Total Assets Less Current Liabilities and Net Assets</u>			£ 305685		£ 191608
			=====		=====
<u>Funds of the Charity</u>					
Unrestricted Funds			<u>305685</u>		<u>191608</u>
<u>Total Funds</u>			£ 305685		£ 191608
			=====		=====

Continued on Page 7.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED
(COMPANY NUMBER 06822148)

BALANCE SHEET AS AT 31ST MARCH 2021
(Continued)

For the year ended 31st March 2021, the Company was entitled to exemption under Subsection 1 of Section 477 of the Companies Act 2006. The members have not required the Company to obtain an audit of its accounts for the year in accordance with Section 476. The Directors acknowledge their responsibility for ensuring that the Company keeps accounting records which comply with Section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its result for the financial year in accordance with the requirements of Sections 394 and 395 of the Act, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the Company.

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

Approved by the Board of Directors on 26th August 2021 and signed on their behalf by:

.....
R D Ray
Director

The Notes on pages 8 to 10 form an integral part of these accounts.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED
31ST MARCH 2021

1. ACCOUNTING POLICIES

a) Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the Companies Act 2006, the Statement of Recommended Practice: Accounting and Reporting by Charities and applicable accounting standard applicable in the UK (FRS 102) and with the Charities Act 2011.

The Charity constitutes a Public Benefit Entity as defined by FRS102.

b) Income

Donations are accounted for when received. Other Income is accounted for on an accruals basis as far as it is prudent to do so.

c) Gifts in Kind

The Charity receives the benefit of work carried out by volunteers. No value has been placed on this in these accounts.

d) Grants Receivable

Revenue grants are credited to the Statement of Financial Activities as received unless related to a specific period, when they are placed in a restricted fund until used.

e) Taxation

As a Registered Charity the Company is not subject to Corporation Tax.

f) Depreciation

Depreciation is calculated to write down the cost of fixed assets to their estimated residual value over their expected useful lives. The annual rates and method of calculation are as follows:

Motor Vehicles	25% Straight Line
Office Equipment	25% Straight Line
Computer Equipment	33% Straight Line

g) Leasing

Vehicles, Plant and Equipment acquired under finance leases or hire purchase contracts are capitalized and depreciated in the same manner as other tangible fixed assets. The related obligations, net of future finance charges, are included in creditors.

Rentals payable under operating leases are charged to the income statement on a straight line basis over the period of the lease.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED

31ST MARCH 2021

(Continued)

2. FIXED ASSETS

<u>Cost</u>	<u>Motor Vehicles</u>	<u>Equipment</u>	<u>Total</u>
At 1st April 2020	166636	9352	175988
Additions	<u>28900</u>	-	<u>28900</u>
At 31st March 2021	£ 195536	9352	204888
<u>Depreciation</u>			
At 1st April 2020	124435	8732	133167
Charge for the Year	<u>18070</u>	-	<u>18070</u>
At 31st March 2021	£ 142505	8732	151237
<u>Net Book Values</u>			
At 31st March 2021	£ <u>53031</u>	<u>620</u>	<u>53651</u>
At 31st March 2020	£ <u>42201</u>	<u>620</u>	<u>42821</u>

3. DEBTORS

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
<u>Due Within One Year</u>		
Trade Debtors	50622	50129
Prepayments	1803	1739
Other Debtors - Value Added Tax	<u>6578</u>	<u>8817</u>
	£ 59003	£ 60685
	<u> </u>	<u> </u>

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED

31ST MARCH 2021

(Continued)

4. <u>CREDITORS</u>	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
<u>Due Within One Year</u>		
Hire Purchase Account (Secured)	-	306
Trade Creditors	11368	11935
Corporation Tax	-	-
Other Taxation and Social Security	3449	4303
Accruals	8545	525
Other Creditors	<u>639</u>	<u>791</u>
	£ 24001	£ 17860
	<u>=====</u>	<u>=====</u>

Hire Purchase Liabilities are secured on the assets thereby financed. Secured liabilities at the year end were nil (2019 £306).

5. STAFF COSTS AND TRUSTEES REMUNERATION

Salaries	284750	251759
Employers National Insurance	10930	12242
Employees Pension Costs	<u>3173</u>	<u>2673</u>
	£ 298853	£ 266674
	<u>=====</u>	<u>=====</u>

The average number of employees during the year was 9 (2020 18).

No employee received remuneration exceeding £60000.

No trustees received remuneration or were reimbursed expenses in the current or previous period.

WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31ST MARCH 2021

	<u>2021</u>		<u>2020</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Memberships, Donations and Sponsors		3997		9144
Local Authority Grants		85000		85000
Bus Income (Includes NSC Concessionary Fares)		394035		405840
Contract Midas Training		115		5193
Fuel Rebates		12793		11124
NSC Covid Grants		14563		-
Furlough Received		62990		-
Sale of Scrap		-		51
Interest Received		<u>17</u>		<u>6</u>
		573510		516358
 <u>Less: Expenses</u>				
Wages and On-Costs	298853		266674	
Vehicle Costs - Fuel	28627		58809	
- Repairs	56010		65754	
- Insurance & Tax	29589		22814	
Office/Garage Costs - Repairs	1163		974	
- Service Charges & Utilities	3390		2031	
- Rent	6747		6332	
Legal and Professional Fees (Inc. Public/Employers Insurances)	2357		977	
HR, Health and Safety and Training	2052		3035	
Accountancy	750		625	
Staff and Volunteer Expenses	-		520	
Stationery and Computer Supplies	7547		5211	
Telephone (inc. Vehicle Mobiles)	2026		3056	
Postages	462		771	
Sundry Expenses	1407		3226	
Bank and Credit Card Charges	214		335	
Hire Purchase Interest	169		492	
Depreciation	<u>18070</u>		<u>24966</u>	
		459433		466602
<u>Net Surplus for Year</u>		£ 114077		£ 49756
		<u><u> </u></u>		<u><u> </u></u>