

**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**

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**31ST MARCH 2024**

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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**

	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b><u>Unrestricted Funds</u></b>	<b><u>Unrestricted Funds</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
<b><u>INCOMING RESOURCES</u></b>		
<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>
<b><u>Total Incoming Resources</u></b>	950070	885491
<b><u>Resources Expended</u></b>		
<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
<b><u>Other Resources Expended</u></b>		
Legal, Professional and Accountancy	9852	9252
Marketing and Administration Costs	13159	12484
Other Expenses	<u>7626</u>	<u>6271</u>
<b><u>Total Resources Expended</u></b>	<u>935333</u>	<u>832855</u>
Net Surplus of Income for the Year	14737	52636
<b><u>Reconciliation of Funds</u></b>		
Total Funds at 1st April 2023	<u>433570</u>	<u>380934</u>
<b><u>Total Funds at 31st March 2024</u></b>	£ 448307	£ 433570

**WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED**  
**(COMPANY NUMBER 06822148)**

**BALANCE SHEET AS AT 31ST MARCH 2024**

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

	<b><u>Motor Vehicles</u></b>	<b><u>Equipment</u></b>	<b><u>Total</u></b>
<b><u>Cost</u></b>			
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

**Depreciation**

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

**Net Book Values**

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**

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

**WESTON & DISTRICT COMMUNITY TRANSPORT LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED**  
**31ST MARCH 2024**  
**(Continued)**

<b>4. <u>CREDITORS</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
<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>=====</u>	<u>=====</u>
 <b>5. <u>STAFF COSTS AND TRUSTEES REMUNERATION</u></b>		
Salaries	568644	495657
Employers National Insurance	30685	17796
Employees Pension Cost	<u>5277</u>	<u>4460</u>
	£ 604606	£ 517913
	<u>=====</u>	<u>=====</u>

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**

	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
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
<b><u>Less: Expenses</u></b>		
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		
(Inc. 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 (inc. Vehicle Mobiles)	4679	2538
Postages	1115	752
Sundry Expenses (inc. Tracker Charges)	6790	5438
Bank and Credit Card Charges	836	833
Depreciation	<u>60901</u>	<u>52092</u>
	<u>935333</u>	<u>832855</u>
<b><u>Net Surplus for Year</u></b>	£ 14737	£ 52636