

**MERSEYCARÉ TRANSPORT SERVICES LIMITED  
DIRECTORS' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

MAW Accountants

ICPA (Fellow)

33 Thingwall Road  
Wirral  
CH61 3UE

**Merseycare Transport Services Limited**  
**Directors' Report and Financial Statements**  
**For The Year Ended 31 March 2022**

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**Contents**

	<b>Page</b>
Company Information and Trustee's Report	1
Directors' Report	2
Accountant's Report	3
Income and Expenditure Account	4
Balance Sheet	5
Notes to the Financial Statements	6—8
The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	9—10

**Merseycare Transport Services Limited**  
**Company Information**  
**For The Year Ended 31 March 2022**

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<b>Directors</b>	Mr David Rimmer Mr Paul Wylde
<b>Company Number</b>	06711399
<b>Registered Office</b>	33 Thingwall Road Irby Wirral CH61 3UE
<b>Accountants</b>	MAW Accountants ICPA (Fellow) 33 Thingwall Road Wirral CH61 3UE

# **Merseycare Transport Services Ltd**

## **Trustees Report for the Year Ended 31st March 2022**

### **Objectives**

The primary aims of the Trust are to provide accessible transport for elderly, disabled and socially disadvantaged groups and individuals in the area of Merseyside and its environs. Additionally to provide training in the allied passenger transport field.

### **Statement of Trustees Responsibility:**

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the profit and loss of the Charity for that period. In preparing these accounts, the trustees are required to:-

- Select suitable accounting policies and then apply them consistently.
- Make adjustments and estimates that are reasonable and prudent.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the accounts comply with the Charities Acts. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that these financial statements comply with Statutory requirements and those of the Charities Commission.

**Merseycare Transport Services Limited**  
**Company No. 06711399**  
**Directors' Report For The Year Ended 31 March 2022**

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The directors present their report and the financial statements for the year ended 31 March 2022.

**Statement of Directors' Responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Directors**

The directors who held office during the year were as follows:

Mr David Rimmer	APPOINTED	05/05/2021
Mr Paul Wylde		
Mrs Julie Chew	RESIGNED	05/05/2021

**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

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Mr Paul Wylde

Director

21/12/2022

**Merseycare Transport Services Limited**  
**Accountant's Report**  
**For The Year Ended 31 March 2022**

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In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this 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 Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 March 2022 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

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**MAW Accountants**

21/12/2022

MAW Accountants  
ICPA (Fellow)  
33 Thingwall Road  
Wirral  
CH61 3UE

**Merseycare Transport Services Limited**  
**Income and Expenditure Account**  
**For The Year Ended 31 March 2022**

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	Notes	2022 £	2021 £
<b>TURNOVER</b>		1,582,881	1,298,572
Cost of sales		(1,382,057)	(1,259,515)
		<hr/>	<hr/>
<b>GROSS SURPLUS</b>		200,824	39,057
Administrative expenses		(166,631)	(142,260)
Other operating income		4,325	147,466
		<hr/>	<hr/>
<b>OPERATING SURPLUS</b>		38,518	44,263
Other interest receivable and similar income		7	45
Interest payable and similar charges		(1,230)	(1,181)
		<hr/>	<hr/>
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 6 to 8 form part of these financial statements.

**Merseycare Transport Services Limited**  
**Balance Sheet**  
**As at 31 March 2022**

		2022	2021
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible Assets	3	108,719	110,943
		108,719	110,943
<b>CURRENT ASSETS</b>			
Debtors	4	757,469	674,541
Cash at bank and in hand		239,797	269,326
		997,266	943,867
<b>Creditors: Amounts Falling Due Within One Year</b>	5	(24,626)	(10,746)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		972,640	933,121
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,081,359	1,044,064
<b>NET ASSETS</b>		1,081,359	1,044,064
Income and Expenditure Account		1,081,359	1,044,064
<b>MEMBERS' FUNDS</b>		1,081,359	1,044,064

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

On behalf of the board

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Mr Paul Wylde

Director

21/12/2022

The notes on pages 6 to 8 form part of these financial statements.



**Merseycare Transport Services Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2022**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	5% Straight Line Basis
Motor Vehicles	20% Straight Line Basis

**1.4. Government Grant**

Government grants are recognised in the income and expenditure account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the income and expenditure account. Grants towards general activities of the entity over a specific period are recognised in the income and expenditure account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the income and expenditure account over the useful life of the asset concerned.

All grants in the income and expenditure account are recognised when all conditions for receipt have been complied with.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 58 (2021: 49)

**Merseycare Transport Services Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2022**

**3. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 April 2021	13,472	708,736	722,208
Additions	-	93,690	93,690
As at 31 March 2022	<u>13,472</u>	<u>802,426</u>	<u>815,898</u>
<b>Depreciation</b>			
As at 1 April 2021	12,681	598,584	611,265
Provided during the period	791	95,123	95,914
As at 31 March 2022	<u>13,472</u>	<u>693,707</u>	<u>707,179</u>
<b>Net Book Value</b>			
As at 31 March 2022	<u>-</u>	<u>108,719</u>	<u>108,719</u>
As at 1 April 2021	<u>791</u>	<u>110,152</u>	<u>110,943</u>

**4. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	283,495	247,065
Prepayments and accrued income	750	750
VAT	<u>9,742</u>	<u>2,326</u>
	293,987	250,141
<b>Due after more than one year</b>		
Other debtors	<u>463,482</u>	<u>424,400</u>
	463,482	424,400
	<u>757,469</u>	<u>674,541</u>

**5. Creditors: Amounts Falling Due Within One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	22,226	7,146
Accruals and deferred income	<u>2,400</u>	<u>3,600</u>
	<u>24,626</u>	<u>10,746</u>

**6. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**Merseycare Transport Services Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2022**

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**7. General Information**

Merseycare Transport Services Limited is a private company, limited by guarantee, incorporated in England & Wales, registered number 06711399. The registered office is 33 Thingwall Road, Irby, Wirral, CH61 3UE.

**Merseycare Transport Services Limited**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 31 March 2022**

	<b>2022</b>		<b>2021</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>TURNOVER</b>				
Sales		1,582,881		1,298,572
<b>COST OF SALES</b>				
Purchases	15,246		11,864	
Tools	978		-	
Waste disposal	1,466		1,612	
Wages and salaries	892,737		886,148	
Directors' NI	5,182		-	
Directors' pensions - defined contribution schemes	1,205		-	
Employers NI	55,284		-	
Employers pensions - defined contribution schemes	11,953		20,639	
Travel and subsistence expenses	230,101		186,171	
Vehicle insurance costs	55,182		57,728	
Support and administration costs	16,809		8,808	
Depreciation of plant and machinery	791		791	
Depreciation of motor vehicles	95,123		85,754	
		<u>(1,382,057)</u>		<u>(1,259,515)</u>
<b>GROSS SURPLUS</b>		200,824		39,057
<b>Administrative Expenses</b>				
Directors' salaries	46,400		45,627	
Staff training	570		276	
Uniforms (Employee costs)	628		818	
Staff entertaining	6,343		2,610	
Travel and subsistence expenses	9,256		-	
Rent	24,705		27,324	
Light and heat	22,599		18,682	
Cleaning	128		356	
Hire and leasing of computer and other equipment	3,891		432	
Computer software, consumables and maintenance	2,379		1,156	
Repairs, renewals and maintenance	4,485		865	
Insurance	4,296		-	
Professional indemnity insurance	15,948		10,274	
Printing, postage and stationery	134		64	
Advertising and marketing costs	306		-	
Telecommunications and data costs	6,797		10,053	
Accountancy fees	2,260		3,860	
Legal fees	5,363		5,468	
Professional fees	2,129		-	
Subscriptions	1,177		3,125	
Royalties and licence fees payable	2,368		2,295	

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**Merseycare Transport Services Limited**  
**Detailed Income and Expenditure Account (continued)**  
**For The Year Ended 31 March 2022**

Bank charges	1,032	1,336
Charitable donations	-	2,597
Other office costs	3,437	5,042
	(166,631)	(142,260)
<b>Other Operating Income</b>		
Government grant receipts - net	4,325	147,466
	4,325	147,466
<b>OPERATING SURPLUS</b>	38,518	44,263
<b>Other interest receivable and similar income</b>		
Bank interest receivable	7	45
	7	45
<b>Interest payable and similar expenses</b>		
Hire purchase charges	1,230	1,181
	(1,230)	(1,181)
<b>SURPLUS FOR THE FINANCIAL YEAR</b>	37,295	43,127