

## **Merseycare Transport Services Ltd**

### **Trustees Report for the Year Ended 31st March 2024**

#### **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.

**MERSEY CARE COMMUNITY TRANSPORT LIMITED  
DIRECTORS' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

MAW Accountants  
CPAA  
33 Thingwall Road  
Wirral  
CH61 3UE

# MERSEYCARE COMMUNITY TRANSPORT LIMITED

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**MERSEY CARE COMMUNITY TRANSPORT LIMITED**  
**Company Information**  
**For The Year Ended 31 March 2024**

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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 CPAA 33 Thingwall Road Wirral CH61 3UE

**MERSEYCAR CARE COMMUNITY TRANSPORT LIMITED**  
**Company No. 06711399**  
**Directors' Report For The Year Ended 31 March 2024**

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The directors present their report and the financial statements for the year ended 31 March 2024.

**Directors**

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

Mr David Rimmer  
Mr Paul Wylde

**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.

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

**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

-----  
Mr Paul Wylde  
Director

31/12/2024

**MERSEYCARE COMMUNITY TRANSPORT LIMITED**  
**Accountant's Report**  
**For The Year Ended 31 March 2024**

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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 2024 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

31/12/2024

MAW Accountants  
CPAA  
33 Thingwall Road  
Wirral  
CH61 3UE

**MERSEYCARE COMMUNITY TRANSPORT LIMITED**  
**Income and Expenditure Account**  
**For The Year Ended 31 March 2024**

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	<b>Notes</b>	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
<b>TURNOVER</b>		1,770,854	1,672,376
Cost of sales		(1,590,168)	(1,586,587)
		<hr/>	<hr/>
<b>GROSS SURPLUS</b>		180,686	85,789
Administrative expenses		(176,492)	(175,028)
Other operating income		-	21,000
		<hr/>	<hr/>
<b>OPERATING SURPLUS/(DEFICIT)</b>		4,194	(68,239)
Other interest receivable and similar income		1	7
Interest payable and similar charges		-	(996)
		<hr/>	<hr/>
<b>SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>		<u><u>4,195</u></u>	<u><u>(69,228)</u></u>

The notes on pages 6 to 7 form part of these financial statements.

**MERSEYCAR CARE COMMUNITY TRANSPORT LIMITED**  
**Balance Sheet**  
**As At 31 March 2024**

		<b>2024</b>	<b>2023</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible Assets	<b>4</b>	147,968	74,245
		147,968	74,245
<b>CURRENT ASSETS</b>			
Debtors	<b>5</b>	496,078	683,113
Cash at bank and in hand		379,973	263,562
		876,051	946,675
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	(7,693)	(8,789)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		868,358	937,886
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,016,326	1,012,131
<b>NET ASSETS</b>		1,016,326	1,012,131
Income and Expenditure Account		1,016,326	1,012,131
<b>MEMBERS' FUNDS</b>		1,016,326	1,012,131

For the year ending 31 March 2024 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

31/12/2024

The notes on pages 6 to 7 form part of these financial statements.



**MERSEYCAR COMMUNITY TRANSPORT LIMITED**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2024**

**1. General Information**

MERSEYCAR COMMUNITY TRANSPORT 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.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. 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.

**2.3. 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
Fixtures & Fittings	10% Straight Line Basis

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 65 (2023: 60)

**4. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 April 2023	13,472	876,386	-	889,858
Additions	-	99,465	10,000	109,465
As at 31 March 2024	13,472	975,851	10,000	999,323
<b>Depreciation</b>				
As at 1 April 2023	13,472	802,141	-	815,613
Provided during the period	-	34,742	1,000	35,742
As at 31 March 2024	13,472	836,883	1,000	851,355
<b>Net Book Value</b>				
As at 31 March 2024	-	138,968	9,000	147,968
As at 1 April 2023	-	74,245	-	74,245

**MERSEY CARE COMMUNITY TRANSPORT LIMITED**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2024**

**5. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	222,631	277,896
Prepayments and accrued income	750	750
VAT	-	6,567
	<u>223,381</u>	<u>285,213</u>
<b>Due after more than one year</b>		
Other debtors	272,697	397,900
	<u>496,078</u>	<u>683,113</u>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	2,400	6,389
VAT	4,093	-
Accruals and deferred income	1,200	2,400
	<u>7,693</u>	<u>8,789</u>

**7. 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.

**MERSEYCAR COMMUNITY TRANSPORT LIMITED**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 31 March 2024**

	<b>2024</b>		<b>2023</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>TURNOVER</b>				
Sales		1,770,854		1,672,376
<b>COST OF SALES</b>				
Purchases	25,756		19,496	
Tools	150		316	
Waste disposal	2,121		163	
Wages and salaries	988,922		946,213	
Directors' NI	-		5,641	
Directors' pensions - defined contribution schemes	-		1,233	
Employers NI	74,299		62,576	
Employers pensions - defined contribution schemes	17,050		12,239	
Travel and subsistence expenses	373,397		391,565	
Vehicle insurance costs	54,261		31,105	
Support and administration costs	19,470		20,917	
Depreciation of motor vehicles	34,742		95,123	
		(1,590,168)		(1,586,587)
<b>GROSS SURPLUS</b>		180,686		85,789
<b>Administrative Expenses</b>				
Directors' salaries	48,000		48,000	
Staff training	929		221	
Uniforms (Employee costs)	1,886		1,208	
Staff entertaining	16,019		16,077	
Travel and subsistence expenses	18,667		12,329	
Rent	3,333		41,100	
Light and heat	33,741		6,560	
Hire and leasing of computer and other equipment	-		2,261	
Computer software, consumables and maintenance	1,201		-	
Repairs, renewals and maintenance	10,112		2,947	
Insurance	3,506		3,785	
Professional indemnity insurance	-		13,964	
Printing, postage and stationery	240		-	
Advertising and marketing costs	1,193		-	
Publications	335		-	
Telecommunications and data costs	8,745		9,689	
Accountancy fees	5,589		5,864	
Legal fees	5,090		362	
Professional fees	-		1,124	
Subscriptions	116		661	
Royalties and licence fees payable	159		1,717	
Bank charges	940		555	
Charitable donations	1,597		-	
Bad debts written off	263		-	
Other office costs	13,831		6,604	
Depreciation of fixtures and fittings	1,000		-	
		(176,492)		(175,028)

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**MERSEYCARE COMMUNITY TRANSPORT LIMITED**  
**Detailed Income and Expenditure Account (continued)**  
**For The Year Ended 31 March 2024**

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**Other Operating Income**

Other income - contributing to other operating income	-	21,000	
	-		21,000

**OPERATING SURPLUS/(DEFICIT)**

4,194 (68,239)

**Other interest receivable and similar income**

Bank interest receivable	1	7	
	1		7

**Interest payable and similar charges**

Hire purchase charges	-	996	
	-		(996)

**SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR**

4,195 (69,228)

# Independent examiner's report on the accounts



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Section A

## Independent Examiner's Report

Report to the trustees/  
members of

Merseycare Community Transport Limited

On accounts for the year  
ended

31st March 2024

Charity no  
(if any)

1133408

Set out on pages

1 to 3

(remember to include the page numbers of additional sheets)

**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 CPAA.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general 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**

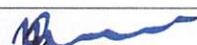
In connection with my examination, no material matters have come to my attention (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

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

*\* Please delete the words in the brackets if they do not apply.*

Signed:



Date: 13th January 2025

Name:

Margaret Ann Walker of MAW Accountants

Relevant professional  
qualification(s) or body  
(if any):

CPAA / ICPA(Fellow)

Address:

33 Thingwall Road

Irby

Wirral CH61 3UE

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

There were no items or issues identified that require disclosure in the 2024 Financial Accounts