

Merseycare Transport Services Ltd

Trustees Report for the Year Ended 31st March 2025

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 2025**

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 2025

Directors	Mr David Rimmer
	Mr David Rimmer
	Mr Paul Wylde
	Mr Paul Wylde
Company Number	06711399
Registered Office	33 Thingwall Road
	Irby
	Wirral
	CH61 3UE
Accountants	MAW Accountants
	CPAA
	33 Thingwall Road
	Wirral
	CH61 3UE

MERSEYCAR COMMUNITY TRANSPORT LIMITED
Company No. 06711399
Directors' Report For The Year Ended 31 March 2025

The directors present their report and the financial statements for the year ended 31 March 2025.

Directors

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

Mr David Rimmer

Mr David Rimmer

Mr Paul Wylde

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
31/12/2025

Mr Paul Wylde

Director

MERSEYCARE COMMUNITY TRANSPORT LIMITED
Accountant's Report
For The Year Ended 31 March 2025

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 2025 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.

MAW Accountants

31/12/2025

MAW Accountants
CPAA
33 Thingwall Road
Wirral
CH61 3UE

MERSEY CARE COMMUNITY TRANSPORT LIMITED
Income and Expenditure Account
For The Year Ended 31 March 2025

	Notes	2025 £	2024 £
TURNOVER		1,915,401	1,770,854
Cost of sales		(1,773,525)	(1,590,168)
		<hr/>	<hr/>
GROSS SURPLUS		141,876	180,686
Administrative expenses		(211,074)	(176,492)
		<hr/>	<hr/>
OPERATING (DEFICIT)/SURPLUS		(69,198)	4,194
Other interest receivable and similar income		1	1
		<hr/>	<hr/>
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		<hr/> <hr/>	<hr/> <hr/>

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

MERSEYCAR CARE COMMUNITY TRANSPORT LIMITED
Balance Sheet
As At 31 March 2025

		2025	2024
	Notes	£	£
FIXED ASSETS			
Tangible Assets	4	281,148	147,968
		281,148	147,968
CURRENT ASSETS			
Debtors	5	235,171	496,078
Cash at bank and in hand		442,953	379,973
		678,124	876,051
Creditors: Amounts Falling Due Within One Year	6	(12,143)	(7,693)
NET CURRENT ASSETS (LIABILITIES)		665,981	868,358
TOTAL ASSETS LESS CURRENT LIABILITIES		947,129	1,016,326
NET ASSETS		947,129	1,016,326
Income and Expenditure Account		947,129	1,016,326
MEMBERS' FUNDS		947,129	1,016,326

For the year ending 31 March 2025 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

Mr Paul Wylde
Director
31/12/2025

Mr Paul Wylde
Director

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 2025

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% Straigh 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: 63 (2024: 65)

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 April 2024	13,472	975,851	10,000	999,323
Additions	-	211,153	-	211,153
As at 31 March 2025	13,472	1,187,004	10,000	1,210,476
Depreciation				
As at 1 April 2024	13,472	836,883	1,000	851,355
Provided during the period	-	76,973	1,000	77,973
As at 31 March 2025	13,472	913,856	2,000	929,328
Net Book Value				
As at 31 March 2025	-	273,148	8,000	281,148
As at 1 April 2024	-	138,968	9,000	147,968

MERSEYCAR CARE COMMUNITY TRANSPORT LIMITED
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

5. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	162,933	222,631
Prepayments and accrued income	350	750
	<u>163,283</u>	<u>223,381</u>
Due after more than one year		
Other debtors	71,888	272,697
	<u>235,171</u>	<u>496,078</u>

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	-	2,400
VAT	10,609	4,093
Accruals and deferred income	1,534	1,200
	<u>12,143</u>	<u>7,693</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 CARE COMMUNITY TRANSPORT LIMITED
Detailed Income and Expenditure Account
For The Year Ended 31 March 2025

	2025		2024	
	£	£	£	£
TURNOVER				
Sales		1,915,401		1,770,854
COST OF SALES				
Purchases	39,265		25,756	
Tools	218		150	
Waste disposal	2,329		2,121	
Wages and salaries	1,178,267		988,922	
Employers NI	89,088		74,299	
Employers pensions - defined contribution schemes	17,788		17,050	
Travel and subsistence expenses	299,766		373,397	
Vehicle insurance costs	45,113		54,261	
Support and administration costs	24,718		19,470	
Depreciation of motor vehicles	76,973		34,742	
		(1,773,525)		(1,590,168)
GROSS SURPLUS		141,876		180,686
Administrative Expenses				
Directors' salaries	70,833		48,000	
Directors' pension - defined contribution schemes	1,320		-	
Staff training	-		929	
Staff welfare	2,000		-	
Uniforms (Employee costs)	1,699		1,886	
Staff entertaining	5,216		16,019	
Travel and subsistence expenses	15,004		18,667	
Tips and gratuities	50		-	
Rent	29,391		3,333	
Light and heat	10,747		33,741	
Computer software, consumables and maintenance	3,227		1,201	
Repairs, renewals and maintenance	22,722		10,112	
Insurance	4,951		3,506	
Printing, postage and stationery	205		240	
Advertising and marketing costs	1,123		1,193	
Publications	-		335	
Telecommunications and data costs	4,848		8,745	
Accountancy fees	5,734		5,589	
Legal fees	1,918		5,090	
Professional fees	1,327		-	
Subscriptions	508		116	
Royalties and licence fees payable	-		159	
Bank charges	921		940	
Charitable donations	1,597		1,597	

...CONTINUED

MERSEY CARE COMMUNITY TRANSPORT LIMITED
Detailed Income and Expenditure Account (continued)
For The Year Ended 31 March 2025

Bad debts written off	141	263	
Other office costs	24,592	13,831	
Depreciation of fixtures and fittings	1,000	1,000	
		(211,074)	(176,492)
OPERATING (DEFICIT)/SURPLUS		(69,198)	4,194
Other interest receivable and similar income			
Bank interest receivable	1	1	
		1	1
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(69,197)	4,195

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 2025

**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:

30th January 2026

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