

# ARK COMMUNITY TRANSPORT LTD

England & Wales · Charity number 1140576

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06901868](#)

**Registered** 2011-02-24

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

## Contact

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**Address** Beaufort House  
7-11 Beaufort Road  
Birkenhead  
Merseyside  
CH411HE

**Phone** 01512011871

**Email** [admin@arkcommunitytransport.org](mailto:admin@arkcommunitytransport.org)

## Activities

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**Objects:** TO PROVIDE TRANSPORT FACILITIES IN MERSEYSIDE FOR PERSONS WHO HAVE SPECIAL NEED OF SUCH FACILITIES BECAUSE THEY ARE VULNERABLE CHILDREN AND ADULTS WITH MENTAL AND / OR PHYSICAL DISABILITIES.

**Activities:** The charities objectives are to provide transport facilities in Merseyside for persons who have special need of such facilities because they are vulnerable children and adults with mental and/or physical disabilities.

## Classification

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- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People, Elderly/old People, People With Disabilities

## Geography

- **Area of benefit:** MERSEYSIDE.
- Wirral

## Finances

| Period end | Income   | Expenditure | Assets  | Employees |
|------------|----------|-------------|---------|-----------|
| 2024-10-31 | £443,147 | £414,361    | -       | -         |
| 2023-10-31 | £441,233 | £437,286    | -       | -         |
| 2022-10-31 | £408,157 | £492,415    | -       | -         |
| 2021-10-31 | £601,160 | £586,433    | £92,418 | 21        |
| 2020-05-31 | £409,840 | £412,178    | -       | -         |

## Trustees

| Name                | Role | Appointed  |
|---------------------|------|------------|
| Abdul Karim Erzouki |      | 2023-04-20 |
| Janice Lay          |      | 2025-03-01 |
| Shaun Lay           |      | 2023-12-01 |

**ARK COMMUNITY TRANSPORT LTD**

England & Wales - Charity number 1140576

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# Accounts

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**REGISTERED COMPANY NUMBER: 06901868 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1140576**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 October 2024**  
**for**  
**Ark Community Transport Ltd**

Kinsella Clarke Limited  
61 Stanley Road  
Bootle  
Merseyside  
L20 7BZ

**Contents of the Financial Statements  
for the Year Ended 31 October 2024**

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**Report of the Trustees  
for the Year Ended 31 October 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The charity provides a high standard of transport and working environment for both end users and staff. The vehicles are specially adapted for transporting wheelchairs. The vehicles are serviced and maintained to a high level. Drivers and attendants are all fully qualified, experienced and DBS checked.

The charity services contracts for Wirral Borough Council, assisting vulnerable children and adults with mental and/or physical disabilities to attend day care centres, benefitting the user and providing some respite for the carers.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Constitution and governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Constitution and organisation**

The registered name of the Charity is Ark Community Transport Limited, charity number 1140576 and company number 06901868.

The charity is an incorporated association and is governed by the terms of its Memorandum & Articles of Association. The charity was established and incorporated on 11 May 2009.

**Recruitment and appointment of new trustees**

New trustees are appointed by existing trustees based upon the skills and knowledge that they may bring to the charity to strengthen the depth of governance and operational performance.

**Objectives and Activities**

The objects of the charity are to provide transport facilities for vulnerable children and adults with mental and/or physical disabilities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06901868 (England and Wales)

**Registered Charity number**

1140576

**Registered office**

Beaufort House  
Beaufort Road  
Birkenhead  
Merseyside  
CH41 1HE

**Report of the Trustees  
for the Year Ended 31 October 2024**

**Trustees**

S A Lay Director (appointed 1.12.23)

Miss C Z Burrows Director (resigned 1.3.25)

A K Erzouki Director

J Derbyshire Director (resigned 22.3.24)

Mrs J Lay (appointed 1.3.25)

**Company Secretary**

**Independent Examiner**

Simon J Kirkham FCCA ACA

Kinsella Clarke Limited

61 Stanley Road

Bootle

Merseyside

L20 7BZ

Approved by order of the board of trustees on 30 July 2025 and signed on its behalf by:



A K Erzouki - Trustee

**Independent Examiner's Report to the Trustees of  
Ark Community Transport Ltd**

**Independent examiner's report to the trustees of Ark Community Transport Ltd ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Simon J Kirkham FCCA ACA

Kinsella Clarke Limited  
61 Stanley Road  
Bootle  
Merseyside  
L20 7BZ

30 July 2025

**Statement of Financial Activities  
for the Year Ended 31 October 2024**

|                                    | Notes | 31.10.24<br>Unrestricted<br>fund<br>£ | 31.10.23<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------------------|---------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                                       |                                 |
| Other trading activities           | 2     | 442,627                               | 441,233                         |
| Investment income                  | 3     | 520                                   | -                               |
| <b>Total</b>                       |       | <u>443,147</u>                        | <u>441,233</u>                  |
| <b>EXPENDITURE ON</b>              |       |                                       |                                 |
| Raising funds                      |       | 414,361                               | 437,286                         |
| <b>NET INCOME</b>                  |       | 28,786                                | 3,947                           |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                       |                                 |
| Total funds brought forward        |       | 12,107                                | 8,160                           |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>40,893</u></u>                  | <u><u>12,107</u></u>            |

**Balance Sheet**  
**31 October 2024**

|  | Notes | 31.10.24<br>Unrestricted<br>fund<br>£ | 31.10.23<br>Total<br>funds<br>£ |
|--|-------|---------------------------------------|---------------------------------|
| <b>FIXED ASSETS</b>                          |       |                                       |                                 |
| Tangible assets                              | 8     | 17,372                                | 20,793                          |
| <b>CURRENT ASSETS</b>                        |       |                                       |                                 |
| Stocks                                       | 9     | 8,720                                 | 8,720                           |
| Cash at bank                                 |       | 58,826                                | 45,339                          |
|  |       | <u>67,546</u>                         | <u>54,059</u>                   |
| <b>CREDITORS</b>                             |       |                                       |                                 |
| Amounts falling due within one year          | 10    | (44,025)                              | (62,745)                        |
|  |       | <u>23,521</u>                         | <u>(8,686)</u>                  |
| <b>NET CURRENT ASSETS</b>                    |       |                                       |                                 |
|  |       | <u>40,893</u>                         | 12,107                          |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                                       |                                 |
|  |       | <u>40,893</u>                         | <u>12,107</u>                   |
| <b>NET ASSETS</b>                            |       |                                       |                                 |
|  |       | <u>40,893</u>                         | <u>12,107</u>                   |
| <b>FUNDS</b>                                 |       |                                       |                                 |
| Unrestricted funds                           | 11    | 40,893                                | 12,107                          |
| <b>TOTAL FUNDS</b>                           |       |                                       |                                 |
|  |       | <u>40,893</u>                         | <u>12,107</u>                   |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 July 2025 and were signed on its behalf by:



A K Erzouki - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 October 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024

## 2. OTHER TRADING ACTIVITIES

|                    | 31.10.24       | 31.10.23       |
|--------------------|----------------|----------------|
|                    | £              | £              |
| Transport services | <u>442,627</u> | <u>441,233</u> |

## 3. INVESTMENT INCOME

|                               | 31.10.24   | 31.10.23 |
|-------------------------------|------------|----------|
|                               | £          | £        |
| Interest receivable - trading | <u>520</u> | <u>-</u> |

## 4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

|                             | 31.10.24     | 31.10.23     |
|-----------------------------|--------------|--------------|
|                             | £            | £            |
| Depreciation - owned assets | 3,421        | 3,421        |
| Other operating leases      | <u>3,528</u> | <u>5,668</u> |

## 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2024 nor for the year ended 31 October 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2024 nor for the year ended 31 October 2023.

## 6. STAFF COSTS

The average monthly number of employees during the year was as follows:

|           | 31.10.24  | 31.10.23  |
|-----------|-----------|-----------|
| Employees | <u>19</u> | <u>21</u> |

No employees received emoluments in excess of £60,000.

## 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                   | Unrestricted<br>fund<br>£ |
|-----------------------------------|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                           |
| Other trading activities          | <u>441,233</u>            |
| <b>EXPENDITURE ON</b>             |                           |
| Raising funds                     | <u>437,286</u>            |
| <b>NET INCOME</b>                 | 3,947                     |

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024

## 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted  
fund  
£**RECONCILIATION OF FUNDS**

Total funds brought forward

8,160

**TOTAL FUNDS CARRIED FORWARD**12,107

## 8. TANGIBLE FIXED ASSETS

Improvements  
to  
property  
£**COST**

At 1 November 2023 and 31 October 2024

68,410**DEPRECIATION**

At 1 November 2023

47,617

Charge for year

3,421

At 31 October 2024

51,038**NET BOOK VALUE**

At 31 October 2024

17,372

At 31 October 2023

20,793

## 9. STOCKS

31.10.24

31.10.23

£

£

Work-in-progress

8,7208,720

## 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.10.24

31.10.23

£

£

Trade creditors

4,179

19,394

Social security and other taxes

2,651

2,651

VAT

2,095

5,750

Other creditors

34,000

34,000

Accrued expenses

1,10095044,02562,745

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024

## 11. MOVEMENT IN FUNDS

|                           | At<br>1.11.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.10.24<br>£ |
|---------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                    |                                  |                     |
| General fund              | 12,107             | 28,786                           | 40,893              |
| <b>TOTAL FUNDS</b>        | <u>12,107</u>      | <u>28,786</u>                    | <u>40,893</u>       |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 443,147                    | (414,361)                  | 28,786                    |
| <b>TOTAL FUNDS</b>        | <u>443,147</u>             | <u>(414,361)</u>           | <u>28,786</u>             |

## Comparatives for movement in funds

|                           | At<br>1.11.22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.10.23<br>£ |
|---------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                    |                                  |                     |
| General fund              | 8,160              | 3,947                            | 12,107              |
| <b>TOTAL FUNDS</b>        | <u>8,160</u>       | <u>3,947</u>                     | <u>12,107</u>       |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 441,233                    | (437,286)                  | 3,947                     |
| <b>TOTAL FUNDS</b>        | <u>441,233</u>             | <u>(437,286)</u>           | <u>3,947</u>              |

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2024**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At<br>1.11.22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.10.24<br>£ |
|---------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                    |                                  |                     |
| General fund              | 8,160              | 32,733                           | 40,893              |
| <b>TOTAL FUNDS</b>        | <u>8,160</u>       | <u>32,733</u>                    | <u>40,893</u>       |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 884,380                    | (851,647)                  | 32,733                    |
| <b>TOTAL FUNDS</b>        | <u>884,380</u>             | <u>(851,647)</u>           | <u>32,733</u>             |

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2024.

**Detailed Statement of Financial Activities  
for the Year Ended 31 October 2024**

|                                 | 31.10.24<br>£ | 31.10.23<br>£ |
|---------------------------------|---------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>    |               |               |
| <b>Other trading activities</b> |               |               |
| Transport services              | 442,627       | 441,233       |
| <b>Investment income</b>        |               |               |
| Interest receivable - trading   | 520           | -             |
| <b>Total incoming resources</b> | 443,147       | 441,233       |
| <b>EXPENDITURE</b>              |               |               |
| <b>Support costs</b>            |               |               |
| <b>Management</b>               |               |               |
| Wages                           | 257,807       | 274,893       |
| Premises costs                  | 3,467         | 5,212         |
| Insurance                       | 1,985         | 1,959         |
| Telephone                       | 855           | 128           |
| Direct motor expenses           | 138,071       | 149,096       |
| Sundries                        | 335           | -             |
| Improvements to property        | 3,421         | 3,421         |
|                                 | 405,941       | 434,709       |
| <b>Finance</b>                  |               |               |
| Subscriptions and licences      | 61            | 456           |
| Computer expenses               | 651           | 156           |
| Staff training                  | -             | 500           |
| Professional fees               | 6,000         | -             |
| Accountancy fees                | 1,250         | 1,255         |
| Repairs and renewals            | 248           | -             |
| Bank charges                    | 210           | 210           |
|                                 | 8,420         | 2,577         |
| <b>Total resources expended</b> | 414,361       | 437,286       |
| <b>Net income</b>               | 28,786        | 3,947         |

**ARK COMMUNITY TRANSPORT LTD**

England & Wales - Charity number 1140576

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# Accounts

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**REGISTERED COMPANY NUMBER: 06901868 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1140576**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 October 2023**  
**for**  
**Ark Community Transport Ltd**

Kinsella Clarke Limited  
61 Stanley Road  
Bootle  
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L20 7BZ

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for the Year Ended 31 October 2023**

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**Report of the Trustees  
for the Year Ended 31 October 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The charity provides a high standard of transport and working environment for both end users and staff. The vehicles are specially adapted for transporting wheelchairs. The vehicles are serviced and maintained to a high level. Drivers and attendants are all fully qualified, experienced and DBS checked.

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The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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The charity is an incorporated association and is governed by the terms of its Memorandum & Articles of Association. The charity was established and incorporated on 11 May 2009.

**Recruitment and appointment of new trustees**

New trustees are appointed by existing trustees based upon the skills and knowledge that they may bring to the charity to strengthen the depth of governance and operational performance.

**Objectives and Activities**

The objects of the charity are to provide transport facilities for vulnerable children and adults with mental and/or physical disabilities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06901868 (England and Wales)

**Registered Charity number**

1140576

**Registered office**

Beaufort House  
Beaufort Road  
Birkenhead  
Merseyside  
CH41 1HE

**Report of the Trustees  
for the Year Ended 31 October 2023**

**Trustees**

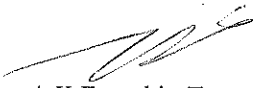
S A Lay (appointed 1.12.23)  
Miss C Z Burrows Director (appointed 21.4.23)  
A K Erzouki Director (appointed 21.4.23)  
J Derbyshire Director (resigned 22.3.24)

**Company Secretary**

**Independent Examiner**

Simon J Kirkham FCCA ACA  
Kinsella Clarke Limited  
61 Stanley Road  
Bootle  
Merseyside  
L20 7BZ

Approved by order of the board of trustees on 16 July 2024 and signed on its behalf by:



A K Erzouki - Trustee

**Independent Examiner's Report to the Trustees of  
Ark Community Transport Ltd**

**Independent examiner's report to the trustees of Ark Community Transport Ltd ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Simon J Kirkham FCCA ACA

Kinsella Clarke Limited  
61 Stanley Road  
Bootle  
Merseyside  
L20 7BZ

16 July 2024

**Statement of Financial Activities  
for the Year Ended 31 October 2023**

|  | Notes | 31.10.23<br>Unrestricted<br>fund<br>£ | 31.10.22<br>Total<br>funds<br>£ |
|--|-------|---------------------------------------|---------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                                       |                                 |
| Other trading activities               | 2     | 441,233                               | 408,112                         |
| Investment income                      | 3     | -                                     | 45                              |
| <b>Total</b>                           |       | <u>441,233</u>                        | <u>408,157</u>                  |
| <br><b>EXPENDITURE ON</b>              |       |                                       |                                 |
| Raising funds                          |       | 437,286                               | 492,415                         |
| <br><b>NET INCOME/(EXPENDITURE)</b>    |       |                                       |                                 |
|  |       | 3,947                                 | (84,258)                        |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |                                       |                                 |
| Total funds brought forward            |       | 8,160                                 | 92,418                          |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       |                                       |                                 |
|  |       | <u>12,107</u>                         | <u>8,160</u>                    |

**Balance Sheet**  
**31 October 2023**

|  | Notes | 31.10.23<br>Unrestricted<br>fund<br>£ | 31.10.22<br>Total<br>funds<br>£ |
|--|-------|---------------------------------------|---------------------------------|
| <b>FIXED ASSETS</b>                          |       |                                       |                                 |
| Tangible assets                              | 8     | 20,793                                | 24,214                          |
| <b>CURRENT ASSETS</b>                        |       |                                       |                                 |
| Stocks                                       | 9     | 8,720                                 | -                               |
| Debtors                                      | 10    | -                                     | 4,527                           |
| Cash at bank                                 |       | 45,339                                | 126,543                         |
|  |       | <u>54,059</u>                         | <u>131,070</u>                  |
| <b>CREDITORS</b>                             |       |                                       |                                 |
| Amounts falling due within one year          | 11    | (62,745)                              | (147,124)                       |
|  |       | <u>(8,686)</u>                        | <u>(16,054)</u>                 |
| <b>NET CURRENT ASSETS</b>                    |       |                                       |                                 |
|  |       | <u>(8,686)</u>                        | <u>(16,054)</u>                 |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                                       |                                 |
|  |       | 12,107                                | 8,160                           |
| <b>NET ASSETS</b>                            |       |                                       |                                 |
|  |       | <u>12,107</u>                         | <u>8,160</u>                    |
| <b>FUNDS</b>                                 |       |                                       |                                 |
| Unrestricted funds                           | 12    | 12,107                                | 8,160                           |
|  |       | <u>12,107</u>                         | <u>8,160</u>                    |
| <b>TOTAL FUNDS</b>                           |       |                                       |                                 |
|  |       | <u>12,107</u>                         | <u>8,160</u>                    |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 July 2024 and were signed on its behalf by:



A K Erzouki - Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 October 2023

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2023**2. OTHER TRADING ACTIVITIES**

|                    | 31.10.23 | 31.10.22 |
|--------------------|----------|----------|
|                    | £        | £        |
| Transport services | 441,233  | 408,112  |

**3. INVESTMENT INCOME**

|                          | 31.10.23 | 31.10.22 |
|--------------------------|----------|----------|
|                          | £        | £        |
| Deposit account interest | -        | 45       |

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                             | 31.10.23 | 31.10.22 |
|-----------------------------|----------|----------|
|                             | £        | £        |
| Depreciation - owned assets | 3,421    | 4,846    |
| Other operating leases      | 5,668    | 58,095   |

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2023 nor for the year ended 31 October 2022.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

|           | 31.10.23 | 31.10.22 |
|-----------|----------|----------|
| Employees | 21       | 21       |

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted<br>fund<br>£ |
|-----------------------------------|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                           |
| Other trading activities          | 408,112                   |
| Investment income                 | 45                        |
| <b>Total</b>                      | <u>408,157</u>            |
| <b>EXPENDITURE ON</b>             |                           |
| Raising funds                     | <u>492,415</u>            |

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2023**

|  |              |                                |
|--|--------------|--------------------------------|
| <b>7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b> |              | Unrestricted<br>fund           |
|  |              | £                              |
| <b>NET INCOME/(EXPENDITURE)</b>  |              | (84,258)                       |
| <br><b>RECONCILIATION OF FUNDS</b>   |              |                                |
| Total funds brought forward  |              | 92,418                         |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b>                                       |              | <u>8,160</u>                   |
| <br><b>8. TANGIBLE FIXED ASSETS</b>  |              | Improvements<br>to<br>property |
|  |              | £                              |
| <b>COST</b>  |              |                                |
| At 1 November 2022 and 31 October 2023                                       |              | <u>68,410</u>                  |
| <br><b>DEPRECIATION</b>  |              |                                |
| At 1 November 2022   |              | 44,196                         |
| Charge for year  |              | <u>3,421</u>                   |
| At 31 October 2023   |              | <u>47,617</u>                  |
| <br><b>NET BOOK VALUE</b>  |              |                                |
| At 31 October 2023   |              | <u>20,793</u>                  |
| At 31 October 2022   |              | <u>24,214</u>                  |
| <br><b>9. STOCKS</b>   |              |                                |
|  | 31.10.23     | 31.10.22                       |
|  | £            | £                              |
| Work-in-progress   | <u>8,720</u> | <u>-</u>                       |
| <br><b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>                  |              |                                |
|  | 31.10.23     | 31.10.22                       |
|  | £            | £                              |
| Prepayments and accrued income   | <u>-</u>     | <u>4,527</u>                   |

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2023**

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 31.10.23      | 31.10.22       |
|---------------------------------|---------------|----------------|
|                                 | £             | £              |
| Trade creditors                 | 19,394        | 16,634         |
| Social security and other taxes | 2,651         | 2,807          |
| VAT                             | 5,750         | 4,553          |
| Other creditors                 | 34,000        | 122,000        |
| Accrued expenses                | 950           | 1,130          |
|                                 | <u>62,745</u> | <u>147,124</u> |

**12. MOVEMENT IN FUNDS**

|                           | At<br>1.11.22 | Net<br>movement<br>in funds | At<br>31.10.23 |
|---------------------------|---------------|-----------------------------|----------------|
|                           | £             | £                           | £              |
| <b>Unrestricted funds</b> |               |                             |                |
| General fund              | 8,160         | 3,947                       | 12,107         |
|                           | <u>8,160</u>  | <u>3,947</u>                | <u>12,107</u>  |
| <b>TOTAL FUNDS</b>        | <u>8,160</u>  | <u>3,947</u>                | <u>12,107</u>  |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources | Resources<br>expended | Movement<br>in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
|                           | £                     | £                     | £                    |
| <b>Unrestricted funds</b> |                       |                       |                      |
| General fund              | 441,233               | (437,286)             | 3,947                |
|                           | <u>441,233</u>        | <u>(437,286)</u>      | <u>3,947</u>         |
| <b>TOTAL FUNDS</b>        | <u>441,233</u>        | <u>(437,286)</u>      | <u>3,947</u>         |

**Comparatives for movement in funds**

|                           | At<br>1.11.21 | Net<br>movement<br>in funds | At<br>31.10.22 |
|---------------------------|---------------|-----------------------------|----------------|
|                           | £             | £                           | £              |
| <b>Unrestricted funds</b> |               |                             |                |
| General fund              | 92,418        | (84,258)                    | 8,160          |
|                           | <u>92,418</u> | <u>(84,258)</u>             | <u>8,160</u>   |
| <b>TOTAL FUNDS</b>        | <u>92,418</u> | <u>(84,258)</u>             | <u>8,160</u>   |

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2023**

**12. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 408,157                    | (492,415)                  | (84,258)                  |
|                           | <u>408,157</u>             | <u>(492,415)</u>           | <u>(84,258)</u>           |
| <b>TOTAL FUNDS</b>        | <u>408,157</u>             | <u>(492,415)</u>           | <u>(84,258)</u>           |

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At<br>1.11.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.10.23<br>£ |
|---------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                    |                                  |                     |
| General fund              | 92,418             | (80,311)                         | 12,107              |
|                           | <u>92,418</u>      | <u>(80,311)</u>                  | <u>12,107</u>       |
| <b>TOTAL FUNDS</b>        | <u>92,418</u>      | <u>(80,311)</u>                  | <u>12,107</u>       |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 849,390                    | (929,701)                  | (80,311)                  |
|                           | <u>849,390</u>             | <u>(929,701)</u>           | <u>(80,311)</u>           |
| <b>TOTAL FUNDS</b>        | <u>849,390</u>             | <u>(929,701)</u>           | <u>(80,311)</u>           |

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2023.

**Detailed Statement of Financial Activities  
for the Year Ended 31 October 2023**

|                                 | 31.10.23<br>£       | 31.10.22<br>£          |
|---------------------------------|---------------------|------------------------|
| <b>INCOME AND ENDOWMENTS</b>    |                     |                        |
| <b>Other trading activities</b> |                     |                        |
| Transport services              | 441,233             | 408,112                |
| <b>Investment income</b>        |                     |                        |
| Deposit account interest        | -                   | 45                     |
| <b>Total incoming resources</b> | <u>441,233</u>      | <u>408,157</u>         |
| <b>EXPENDITURE</b>              |                     |                        |
| <b>Support costs</b>            |                     |                        |
| <b>Management</b>               |                     |                        |
| Wages                           | 274,893             | 280,217                |
| Premises costs                  | 5,212               | 58,095                 |
| Insurance                       | 1,959               | -                      |
| Telephone                       | 128                 | 3,012                  |
| Direct motor expenses           | 149,096             | 142,617                |
| Improvements to property        | 3,421               | 4,846                  |
|                                 | <u>434,709</u>      | <u>488,787</u>         |
| <b>Finance</b>                  |                     |                        |
| Subscriptions and licences      | 456                 | -                      |
| Computer expenses               | 156                 | -                      |
| Staff training                  | 500                 | -                      |
| Accountancy fees                | 1,255               | 1,894                  |
| Sundries                        | -                   | 1,522                  |
| Bank charges                    | 210                 | 212                    |
|                                 | <u>2,577</u>        | <u>3,628</u>           |
| <b>Total resources expended</b> | <u>437,286</u>      | <u>492,415</u>         |
| <b>Net income/(expenditure)</b> | <u><u>3,947</u></u> | <u><u>(84,258)</u></u> |

**ARK COMMUNITY TRANSPORT LTD**

England & Wales - Charity number 1140576

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# Accounts

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**Ark Community Transport Ltd**

**Unaudited Financial Statements**

**31 October 2022**

**Registered Charity Number : 1140576**

**Company Number : 06901868**

**HAILWOOD & CO  
CHARTERED ACCOUNTANTS**

**Ark Community Transport Ltd**  
**Unaudited Financial Statements**  
**for the year ended 31 October 2022**

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**Ark Community Transport Ltd****Unaudited Financial Statements****for the year ended 31 October 2022**

Registered Charity Number : 1140576

Company Number : 06901868

**TRUSTEES/DIRECTORS**

J Derbyshire  
J A Mouarkach  
A Ferguson  
C Burrows

**REGISTERED OFFICE**

Beaufort House  
Beaufort Road  
Birkenhead  
Merseyside  
CH41 1HE

**ACCOUNTANTS**

Hailwood & Co.  
Chartered Accountants  
392-394 Hoylake Road  
Moreton  
Wirral  
CH46 6DF

## **Ark Community Transport Ltd**

### **TRUSTEES' ANNUAL REPORT**

**for the year ended 31 October 2022**

The trustees present their report and the financial statements for the year ended 31 October 2022.

#### **Structure, Governance and Management**

##### *Constitution and organisation*

The registered name of the Charity is Ark Community Transport Limited, charity number 1140576, company number 06901868. The Charity is an incorporated association and is governed by its memorandum and articles. The Charity was established and incorporated on 11 May 2009.

All the trustees who served during the year are listed on page 1 of the accounts along with details of the registered office and the Charity's professional advisers.

##### *Method of appointment*

New trustees are appointed by the existing trustees based on their ability to benefit the organisation with their skills and knowledge.

##### *Risk Management*

An ongoing review of all risks related to the work of the charity are assessed and in co-operation with advisors addressed.

#### **Objectives and Activities**

##### *Charitable objectives*

The objects of the Charity are: to provide transport facilities for vulnerable children and adults with mental and/or physical disabilities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

#### **Strategic Report :**

##### *Achievements and Performance*

The trustees provide a high standard of transport and working environment for both the users of its vehicles and staff. Vehicles are adapted specifically for transporting wheelchairs. The vehicles are regularly serviced and updated. Drivers and attendants are recruited based on their experience and training.

Contracts with Wirral Borough Council are in place to assist vulnerable children and adults with mental/physical disabilities who were housebound to attend day centres, affording some respite for their home carers and improving the individuals quality of life.

During the period we have provided transport 5 days a week for over 80 adults.

**Ark Community Transport Ltd****TRUSTEES' ANNUAL REPORT****for the year ended 31 October 2022****Strategic Report (continued):***Financial Review*

Total incoming resources were £408,157 whilst total resources expended were £492,415 resulting in a deficit for the year of £84,258 compared to a surplus of £14,727 in 2021. All income is from unrestricted funds.

*Related Parties*

The related parties of the Trust include the directors who served during the year, whose names are shown on page 1 of the accounts. Related party transactions are disclosed in note 11 to the financial statements.

*Reserves Policy*

The reserves fund represents the unrestricted funds arising from past activities. The policy is for reserves to be maintained at between 3 and 6 months of expenditure excluding motor running costs. Based on the expenditure for the year to 31 October 2022 the target range would be between £71,000 and £143,000. Reserves at 31 October 2022 were £8,160.

The Charity's main contract was renewed in September 2022.

**Future Plans**

The Charity plans to carry on fulfilling its contracts with Wirral Borough Council and possibly subsidising its work with other commercial activities.

The report has been prepared in accordance with special provisions for small companies under part 15 of the Companies Act 2006.

On behalf of the trustees

J Derbyshire

Chairman

24 April 2023

**Ark Community Transport Ltd****STATEMENT OF TRUSTEES' RESPONSIBILITIES****for the year ended 31 October 2022**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which 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 the 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 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

On behalf of the Trustees

## **Independent Examiner's Report**

### **to the members of Ark Community Transport Ltd**

I report to the trustees of Wirral Women and Children's Aid on the accounts for the year ended 31 October 2022 which comprise of the Summary Income and Expenditure Account, the Statement of Financial Activities, the Balance Sheet and related notes.

#### **Respective responsibilities of the trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records have not been kept in respect of the company as required by section 386 of the Companies Act 2006; or
- the accounts do not accord with these records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.

24 April 2023  
Moreton, Wirral

Adam French B.Eng FCA  
Hailwood & Co.  
Chartered Accountants  
Registered Auditors

**Ark Community Transport Ltd**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

**for the year ended 31 October 2022**

|  | Note      | Y/E<br>31/10/2022<br>£ | 17 months to<br>31/10/2021<br>£ |
|--|-----------|------------------------|---------------------------------|
| Income                                       |           | 408,112                | 601,113                         |
| Interest and investment income               |           | 45                     | 47                              |
|  |           | <hr/>                  | <hr/>                           |
| Total income                                 |           | 408,157                | 601,160                         |
|  |           | <hr/>                  | <hr/>                           |
| Expenditure                                  |           | 487,569                | 581,587                         |
| Depreciation                                 |           | 4,846                  | 4,846                           |
|  |           | <hr/>                  | <hr/>                           |
| Total expenditure                            |           | 492,415                | 586,433                         |
|  |           | <hr/>                  | <hr/>                           |
| <b>Net (expenditure)/income for the year</b> | <b>10</b> | <u>(84,258)</u>        | <u>14,727</u>                   |

Movements in reserves are shown in note 9.

None of the charity's activities were acquired or discontinued during the above two financial periods.

There are no recognised gains and losses in the year ended 31 October 2022 or the period ended 31 October 2021 other than the surplus/ (deficit) for each period.

Total income comprises of £408,157 for unrestricted funds. There were no restricted funds. A detailed analysis of income by source is provided in the Statement of Financial Activities.

The summary income and expenditure account is derived from the statement of financial activities on page 7 which together with the notes to the accounts on pages 9 to 12, provides full information on the movement during the year on all the funds.

## Ark Community Transport Ltd

## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 October 2022

|   | Note     | Y/E<br>31/10/2022<br>£ | 17 months to<br>31/10/2021<br>£ |
|---|----------|------------------------|---------------------------------|
| <b>Income from:</b>   |          |                        |                                 |
| Services  |          | 408,112                | 600,457                         |
| Grants  |          | -                      | 479                             |
| Other income  |          | -                      | 177                             |
| Investment income   |          | 45                     | 47                              |
|   |          | <hr/>                  | <hr/>                           |
| <b>Total income</b>   | <b>2</b> | <b>408,157</b>         | <b>601,160</b>                  |
|   |          | <hr/>                  | <hr/>                           |
| <b>Expenditure on:</b>  |          |                        |                                 |
| Charitable activities   | <b>3</b> | 490,521                | 585,333                         |
| Governance costs  | <b>4</b> | 1,894                  | 1,100                           |
|   |          | <hr/>                  | <hr/>                           |
| <b>Total expenditure</b>                                      |          | <b>492,415</b>         | <b>586,433</b>                  |
|   |          | <hr/>                  | <hr/>                           |
| <b>Net (outgoing)/incoming resources<br/>before transfers</b> |          | (84,258)               | 14,727                          |
| <b>Transfers between funds</b>                                | <b>9</b> | -                      | -                               |
|   |          | <hr/>                  | <hr/>                           |
| <b>Net movement in funds</b>                                  |          | (84,258)               | 14,727                          |
| <b>Reconciliation of funds:</b>                               |          |                        |                                 |
| <b>Total funds brought forward</b>                            | <b>9</b> | 92,418                 | 77,691                          |
|   |          | <hr/>                  | <hr/>                           |
| <b>Total funds carried forward</b>                            | <b>9</b> | <b>8,160</b>           | <b>92,418</b>                   |
|   |          | <hr/> <hr/>            | <hr/> <hr/>                     |

## Ark Community Transport Ltd

### BALANCE SHEET

As At 31 October 2022

|  | Note | Y/E<br>31/10/2022 | 17 months to<br>31/10/2021 |                  |
|--|------|-------------------|----------------------------|------------------|
|  |      | £                 | £                          | £                |
| <b>Fixed assets</b>                            |      |                   |                            |                  |
| Tangible assets                                | 6    |                   | 24,214                     | 29,060           |
| <b>Current assets</b>                          |      |                   |                            |                  |
| Debtors  | 7    | 4,527             |                            | 24,586           |
| Cash at bank and in hand                       |      | 126,543           |                            | 139,145          |
|  |      | <u>131,070</u>    |                            | <u>163,731</u>   |
| <b>Liabilities:</b>                            |      |                   |                            |                  |
| Creditors: amounts falling due within one year | 8    | <u>(147,124)</u>  |                            | <u>(100,373)</u> |
| <b>Net current assets</b>                      |      |                   | <u>(16,054)</u>            | <u>63,358</u>    |
| <b>Net assets</b>                              |      |                   | <u>8,160</u>               | <u>92,418</u>    |
|  |      |                   | <u>8,160</u>               | <u>92,418</u>    |
| <b>The funds of the charity:</b>               |      |                   |                            |                  |
| Unrestricted income funds                      | 9    |                   | <u>8,160</u>               | <u>92,418</u>    |
|  |      |                   | <u>8,160</u>               | <u>92,418</u>    |

For the year ended 31 October 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with SORP (FRS 102).

The financial statements on pages 6 to 14 were approved by the Trustees on 24 April 2023 and signed on its behalf by:

---

J Derbyshire

Company Number : 06901868

**Ark Community Transport Ltd****NOTES ON FINANCIAL STATEMENTS****for the year ended 31 October 2022****1 Accounting policies****Basis of accounting**

The financial statements have been prepared under the historical cost accounting rules and comply with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 but does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The charity constitutes a public benefit entity as defined by FRS 102.

**Company Status**

The charity is a company limited by guarantee. The company has no share capital.

**Fund accounting**

Restricted funds are those subject to specific restrictions imposed by donors and funders.

Unrestricted funds are available to use at the discretion of the trustees to fulfil the Charities objectives.

General funds comprise funds which represent accumulated surpluses and deficits in the Statement of Financial Activities, after transfers to/from the designated funds.

**Income and expenditure**

All income and expenditure are recognised on an accruals basis.

Income is received by way of transport service fees provided.

Expenditure, including staff costs, is directly attributable to the Charities activities.

**Fixed assets and depreciation**

Fixed assets are stated at cost and are depreciated over their useful economic lives at the following rates:

|                          |               |
|--------------------------|---------------|
| Improvements to property | Over 20 years |
|--------------------------|---------------|

All significant assets are reviewed annually for impairment and provision made where considered necessary.

## Ark Community Transport Ltd

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 October 2022

|                                     | Y/E<br>31/10/2022 | 17 months to<br>31/10/2021 |
|-------------------------------------|-------------------|----------------------------|
|                                     | £                 | £                          |
| <b>2 Income</b>                     |                   |                            |
| Services                            | 408,112           | 600,457                    |
| Grants                              | -                 | 479                        |
| Interest                            | 45                | 47                         |
| Other income                        | -                 | 177                        |
|                                     | <u>408,157</u>    | <u>601,160</u>             |
| <b>3 Charitable activities</b>      |                   |                            |
| Salaries and related costs          | 280,217           | 357,281                    |
| Premises costs                      | 58,095            | 39,341                     |
| Sundry expenses                     | 1,522             | 763                        |
| Bank charges                        | 212               | 436                        |
| Telephone                           | 3,012             | 993                        |
| Motor expenses                      | 142,617           | 181,673                    |
| Depreciation: Property improvements | 4,846             | 4,846                      |
|                                     | <u>490,521</u>    | <u>585,333</u>             |
| <b>4 Governance costs</b>           |                   |                            |
| Accountancy fees                    | 1,894             | 1,100                      |
|                                     | <u>1,894</u>      | <u>1,100</u>               |
| <b>5 Salaries and wages</b>         |                   |                            |
|                                     | Y/E<br>31/10/2022 | 17 months to<br>31/10/2021 |
|                                     | No                | No                         |
| Average number of employees         | 21                | 21                         |
|                                     | <u>21</u>         | <u>21</u>                  |
| Staff costs for the above:          | £                 | £                          |
| Wages and salaries                  | 280,217           | 357,281                    |
|                                     | <u>280,217</u>    | <u>357,281</u>             |

There were no employees earning a salary in excess of £60,000 in either year.

The company operates a defined contribution scheme for the benefit of its employees.

For payments to Trustees, see related party note 11.

## Ark Community Transport Ltd

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 October 2022

## 6 Tangible fixed assets

|                          | Property<br>improvements<br>£ | Total<br>£    |
|--------------------------|-------------------------------|---------------|
| <b>Cost or valuation</b> |                               |               |
| 1 November 2021          | 68,410                        | 68,410        |
| Additions                | -                             | -             |
| Disposals                | -                             | -             |
| 31 October 2022          | <u>68,410</u>                 | <u>68,410</u> |
| <b>Depreciation</b>      |                               |               |
| 1 November 2021          | 39,350                        | 39,350        |
| Charge for Period        | 4,846                         | 4,846         |
| Disposals                | -                             | -             |
| 31 October 2022          | <u>44,196</u>                 | <u>44,196</u> |
| <b>Net book amount</b>   |                               |               |
| 31 October 2022          | <u>24,214</u>                 | <u>24,214</u> |
| 31 October 2021          | <u>29,060</u>                 | <u>29,060</u> |

## 7 Debtors

|               | Y/E<br>31/10/2022<br>£ | 17 months to<br>31/10/2021<br>£ |
|---------------|------------------------|---------------------------------|
| Trade debtors | -                      | 20,196                          |
| Other debtors | 4,527                  | 4,390                           |
|               | <u>4,527</u>           | <u>24,586</u>                   |

**Ark Community Transport Ltd**

**NOTES ON FINANCIAL STATEMENTS**

**for the year ended 31 October 2022**

|  | Y/E<br>31/10/2022 | 17 months to<br>31/10/2021 |
|--|-------------------|----------------------------|
|  | £                 | £                          |
| <b>8 Creditors due within one year</b> |                   |                            |
| Trade creditors                        | 16,634            | 14,513                     |
| Taxes and social security              | 7,360             | 11,058                     |
| Other creditors                        | 122,000           | 73,702                     |
| Accruals                               | 1,130             | 1,100                      |
|  | 147,124           | 100,373                    |
|  | 147,124           | 100,373                    |

**9 Funds**

|                           | Balance<br>at 1 November<br>2021 | Incoming<br>resources | Outgoing<br>resources | Transfers | Balance<br>at 31 October<br>2022 |
|---------------------------|----------------------------------|-----------------------|-----------------------|-----------|----------------------------------|
|                           | £                                | £                     | £                     | £         | £                                |
| <b>Unrestricted Funds</b> |                                  |                       |                       |           |                                  |
| General Fund              | 92,418                           | 408,157               | 492,415               | -         | 8,160                            |
|                           | 92,418                           | 408,157               | 492,415               | -         | 8,160                            |
|                           | 92,418                           | 408,157               | 492,415               | -         | 8,160                            |

**10 Income and expenditure account**

|                        | £        |
|------------------------|----------|
| 1 November 2021        | 92,418   |
| Deficit for the period | (84,258) |
|                        | 8,160    |
|                        | 8,160    |

**11 Related parties**

**Control**

The company is controlled by its directors whose names are shown on the information page on page 1. The directors are also the trustees of the charity.

**Ark Community Transport Ltd**

**NOTES ON FINANCIAL STATEMENTS**

**for the year ended 31 October 2022**

**11 Related parties (continued)**

**Transactions with related parties**

During the year 3 trustees were employed by the charity. Each of the related parties' salaries was set at a commercial rate. They are not able to use their position to their advantage. The amounts involved were as follows:

|               | Gross<br>salary<br>£ | Employers<br>NI<br>£ | Pension<br>£ |
|---------------|----------------------|----------------------|--------------|
| J Debyshire   | 29,576               | 2,917                | -            |
| J A Mouarkach | 12,815               | 550                  | -            |
| A Ferguson    | 23,457               | 2,115                | -            |
|               | <u>65,848</u>        | <u>5,582</u>         | <u>-</u>     |

**12 Capital Commitments**

|                                     | Y/E<br>31/10/2022 | 17 months to<br>31/10/2021 |
|-------------------------------------|-------------------|----------------------------|
| Contracted for but not provided for | -                 | -                          |
| Authorised but not contracted for   | -                 | -                          |

## Ark Community Transport Ltd

## DETAILED INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 October 2022

|                                       | Y/E        |             | 17 months to |             |
|---------------------------------------|------------|-------------|--------------|-------------|
|                                       | 31/10/2022 |             | 31/10/2021   |             |
|                                       | £          | £           | £            | £           |
| <b>Income</b>                         |            |             |              |             |
| Services                              |            | 408,112     |              | 600,457     |
| Grants receivable                     |            | -           |              | 479         |
| Interest                              |            | 45          |              | 47          |
| Other income                          |            | -           |              | 177         |
|                                       |            | <hr/>       |              | <hr/>       |
|                                       |            | 408,157     |              | 601,160     |
| <b>Less Admin &amp; Support Costs</b> |            |             |              |             |
| Salaries and related costs            | 280,217    |             | 357,281      |             |
| Premises costs                        | 58,095     |             | 39,341       |             |
| Sundry expenses                       | 1,522      |             | 763          |             |
| Accountancy fees                      | 1,894      |             | 1,100        |             |
| Bank charges                          | 212        |             | 436          |             |
| Telephone                             | 3,012      |             | 993          |             |
| Motor expenses                        | 142,617    |             | 181,673      |             |
| Depreciation                          | 4,846      |             | 4,846        |             |
|                                       |            | <hr/>       |              | <hr/>       |
|                                       |            | 492,415     |              | 586,433     |
|                                       |            | <hr/>       |              | <hr/>       |
| <b>(Deficit)/surplus for the year</b> |            | (84,258)    |              | 14,727      |
|                                       |            | <hr/> <hr/> |              | <hr/> <hr/> |

**ARK COMMUNITY TRANSPORT LTD**

England & Wales - Charity number 1140576

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# Accounts

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**Ark Community Transport Ltd**

**Unaudited Financial Statements**

**31 October 2021**

**Registered Charity Number : 1140576**

**Company Number : 06901868**

**HAILWOOD & CO  
CHARTERED ACCOUNTANTS**

**Ark Community Transport Ltd**  
**Unaudited Financial Statements**  
**for the period ended 31 October 2021**

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**Ark Community Transport Ltd**  
**Unaudited Financial Statements**  
**for the period ended 31 October 2021**

Registered Charity Number : 1140576  
Company Number : 06901868

**TRUSTEES/DIRECTORS**

J Derbyshire  
J A Mouarkach  
A Jones  
C Burrows

**REGISTERED OFFICE**

Beaufort House  
Beaufort Road  
Birkenhead  
Merseyside  
CH41 1HE

**ACCOUNTANTS**

Hailwood & Co.  
Chartered Accountants  
392-394 Hoylake Road  
Moreton  
Wirral  
CH46 6DF

**Ark Community Transport Ltd****TRUSTEES' ANNUAL REPORT****for the period ended 31 October 2021**

The trustees present their report and the financial statements for the period ended 31 October 2021.

**Structure, Governance and Management***Constitution and organisation*

The registered name of the Charity is Ark Community Transport Limited, charity number 1140576, company number 06901868. The Charity is an incorporated association and is governed by its memorandum and articles. The Charity was established and incorporated on 11 May 2009.

All the trustees who served during the year are listed on page 1 of the accounts along with details of the registered office and the Charity's professional advisers.

*Method of appointment*

New trustees are appointed by the existing trustees based on their ability to benefit the organisation with their skills and knowledge.

*Risk Management*

An ongoing review of all risks related to the work of the charity are assessed and in co-operation with advisors addressed.

**Objectives and Activities***Charitable objectives*

The objects of the Charity are: to provide transport facilities for vulnerable children and adults with mental and/or physical disabilities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

**Strategic Report :***Achievements and Performance*

The trustees provide a high standard of transport and working environment for both the users of its vehicles and staff. Vehicles are adapted specifically for transporting wheelchairs. The vehicles are regularly serviced and updated. Drivers and attendants are recruited based on their experience and training.

Contracts with Wirral Borough Council are in place to assist vulnerable children and adults with mental/physical disabilities who were housebound to attend day centres, affording some respite for their home carers and improving the individuals quality of life.

During the period we have provided transport 5 days a week for over 90 adults.

**Ark Community Transport Ltd****TRUSTEES' ANNUAL REPORT****for the period ended 31 October 2021****Strategic Report (continued):***Financial Review*

Total incoming resources were £601,160 whilst total resources expended were £586,433 resulting in a surplus for the year of £14,727 compared to a deficit of £2,338 in 2020. All income is from unrestricted funds.

*Related Parties*

The related parties of the Trust include the directors who served during the year, whose names are shown on page 1 of the accounts. Related party transactions are disclosed in note 11 to the financial statements.

*Reserves Policy*

The reserves fund represents the unrestricted funds arising from past activities. The policy is for reserves to be maintained at between 3 and 6 months of expenditure excluding motor running costs. Based on the expenditure for the period 31 October 2021 the target range would be between £71,000 and £143,000. Reserves at 31 October 2021 were £92,418.

**Future Plans**

The Charity plans to carry on fulfilling its contracts with Wirral Borough Council and possibly subsidising its work with other commercial activities.

The report has been prepared in accordance with special provisions for small companies under part 15 of the Companies Act 2006.

*J Derbyshire*

On behalf of the trustees

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John Derbyshire (May 11, 2022, 1:32pm)

J Derbyshire

Chairman

12 May 2022

**Ark Community Transport Ltd****STATEMENT OF TRUSTEES' RESPONSIBILITIES****for the period ended 31 October 2021**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which 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 the 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 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

On behalf of the Trustees

## Independent Examiner's Report

### to the members of Ark Community Transport Ltd

I report to the trustees of Wirral Women and Children's Aid on the accounts for the period ended 31 October 2021 which comprise of the Summary Income and Expenditure Account, the Statement of Financial Activities, the Balance Sheet and related notes.

#### Respective responsibilities of the trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records have not been kept in respect of the company as required by section 386 of the Companies Act 2006; or
- the accounts do not accord with these records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.

12 May 2022  
Moreton, Wirral



Adam French B.Eng FCA  
Hailwood & Co.  
Chartered Accountants  
Registered Auditors

## Ark Community Transport Ltd

## SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the period ended 31 October 2021

|  | Note      | 17 months to<br>31/10/2021<br>£ | Y/E<br>31/05/2020<br>£ |
|--|-----------|---------------------------------|------------------------|
| Income                                       |           | 601,113                         | 409,686                |
| Interest and investment income               |           | 47                              | 0                      |
| Total income                                 |           | <u>601,160</u>                  | <u>409,686</u>         |
| Expenditure                                  |           | 581,587                         | 408,578                |
| Depreciation                                 |           | 4,846                           | 3,600                  |
| Total expenditure                            |           | <u>586,433</u>                  | <u>412,178</u>         |
| <b>Net income/(expenditure) for the year</b> | <b>10</b> | <u><u>14,727</u></u>            | <u><u>(2,492)</u></u>  |

Movements in reserves are shown in note 9.

None of the charity's activities were acquired or discontinued during the above two financial periods.

There are no recognised gains and losses in the period ended 31 October 2021 or the year ended 31 May 2020 other than the surplus/ (deficit) for each period.

Total income comprises of £601,160 for unrestricted funds. There were no restricted funds. A detailed analysis of income by source is provided in the Statement of Financial Activities.

The summary income and expenditure account is derived from the statement of financial activities on page 7 which together with the notes to the accounts on pages 9 to 12, provides full information on the movement during the year on all the funds.

## Ark Community Transport Ltd

## STATEMENT OF FINANCIAL ACTIVITIES

for the period ended 31 October 2021

|   | Note     | 17 months to<br>31/10/2021<br>£ | Y/E<br>31/05/2020<br>£ |
|---|----------|---------------------------------|------------------------|
| <b>Income from:</b>   |          |                                 |                        |
| Services  |          | 600,457                         | 409,686                |
| Grants  |          | 479                             | -                      |
| Other income  |          | 177                             | -                      |
| Investment income   |          | 47                              | 154                    |
| <b>Total income</b>   | <b>2</b> | <b>601,160</b>                  | <b>409,840</b>         |
| <b>Expenditure on:</b>  |          |                                 |                        |
| Charitable activities   | <b>3</b> | 585,333                         | 410,178                |
| Governance costs  | <b>4</b> | 1,100                           | 2,000                  |
| <b>Total expenditure</b>                                      |          | <b>586,433</b>                  | <b>412,178</b>         |
| <b>Net incoming/(outgoing) resources<br/>before transfers</b> |          | 14,727                          | (2,338)                |
| <b>Transfers between funds</b>                                | <b>9</b> | -                               | -                      |
| <b>Net movement in funds</b>                                  |          | 14,727                          | (2,338)                |
| <b>Reconciliation of funds:</b>                               |          |                                 |                        |
| <b>Total funds brought forward</b>                            | <b>9</b> | 77,691                          | 80,029                 |
| <b>Total funds carried forward</b>                            | <b>9</b> | <b>92,418</b>                   | <b>77,691</b>          |

## Ark Community Transport Ltd

## BALANCE SHEET

As At 31 October 2021

|  | Note | 17 months to<br>31/10/2021 |               | Y/E<br>31/05/2020 |               |
|--|------|----------------------------|---------------|-------------------|---------------|
|  |      | £                          | £             | £                 | £             |
| <b>Fixed assets</b>                            |      |                            |               |                   |               |
| Tangible assets                                | 6    |                            | 29,060        |                   | 33,906        |
| <b>Current assets</b>                          |      |                            |               |                   |               |
| Debtors  | 7    | 24,586                     |               | 21,143            |               |
| Cash at bank and in hand                       |      | 139,145                    |               | 102,144           |               |
|  |      | <u>163,731</u>             |               | <u>123,287</u>    |               |
| <b>Liabilities:</b>                            |      |                            |               |                   |               |
| Creditors: amounts falling due within one year | 8    | <u>(100,373)</u>           |               | <u>(79,502)</u>   |               |
| <b>Net current assets</b>                      |      |                            | 63,358        |                   | 43,785        |
| <b>Net assets</b>                              |      |                            | <u>92,418</u> |                   | <u>77,691</u> |
| <b>The funds of the charity:</b>               |      |                            |               |                   |               |
| Unrestricted income funds                      | 9    |                            | 92,418        |                   | 77,691        |
|  |      |                            | <u>92,418</u> |                   | <u>77,691</u> |

For the period ended 31 October 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with SORP (FRS 102).

The financial statements on pages 6 to 13 were approved by the Trustees on 12 May 2022 and signed on its behalf by:

*J Derbyshire*

John Derbyshire (May 11, 2022, 1:32pm)  
J Derbyshire

Company Number : 06901868

## Ark Community Transport Ltd

### NOTES ON FINANCIAL STATEMENTS

**for the period ended 31 October 2021**

#### **1 Accounting policies**

##### **Basis of accounting**

The financial statements have been prepared under the historical cost accounting rules and comply with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 but does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The charity constitutes a public benefit entity as defined by FRS 102.

##### **Company Status**

The charity is a company limited by guarantee. The company has no share capital.

##### **Fund accounting**

Restricted funds are those subject to specific restrictions imposed by donors and funders.

Unrestricted funds are available to use at the discretion of the trustees to fulfil the Charitys objectives.

General funds comprise funds which represent accumulated surpluses and deficits in the Statement of Financial Activities, after transfers to/from the designated funds.

##### **Income and expenditure**

All income and expenditure are recognised on an accruals basis.

Income is received by way of transport service fees provided.

Expenditure, including staff costs, is directly attributable to the Charitys activities.

##### **Fixed assets and depreciation**

Fixed assets are stated at cost and are depreciated over their useful economic lives at the following rates:

|                          |               |
|--------------------------|---------------|
| Improvements to property | Over 20 years |
|--------------------------|---------------|

All significant assets are reviewed annually for impairment and provision made where considered necessary.

## Ark Community Transport Ltd

## NOTES ON FINANCIAL STATEMENTS

for the period ended 31 October 2021

|                                     | 17 months to<br>31/10/2021<br>£  | Y/E<br>31/05/2020<br>£  |
|-------------------------------------|----------------------------------|-------------------------|
| <b>2 Income</b>                     |                                  |                         |
| Services                            | 600,457                          | 409,686                 |
| Grants                              | 479                              | -                       |
| Interest                            | 47                               | 154                     |
| Other income                        | 177                              | -                       |
|                                     | <u>601,160</u>                   | <u>409,840</u>          |
| <b>3 Charitable activities</b>      |                                  |                         |
| Salaries and related costs          | 357,281                          | 274,262                 |
| Premises costs                      | 39,341                           | 4,093                   |
| Sundry expenses                     | 763                              | 1,413                   |
| Bank charges                        | 436                              | 273                     |
| Telephone                           | 993                              | 941                     |
| Motor expenses                      | 181,673                          | 125,596                 |
| Depreciation: Property improvements | 4,846                            | 3,600                   |
|                                     | <u>585,333</u>                   | <u>410,178</u>          |
| <b>4 Governance costs</b>           |                                  |                         |
| Accountancy fees                    | 1,100                            | 2,000                   |
|                                     | <u>1,100</u>                     | <u>2,000</u>            |
| <b>5 Salaries and wages</b>         |                                  |                         |
|                                     | 17 months to<br>31/10/2021<br>No | Y/E<br>31/05/2020<br>No |
| Average number of employees         | 21                               | 22                      |
|                                     | <u>21</u>                        | <u>22</u>               |
| Staff costs for the above:          | £                                | £                       |
| Wages and salaries                  | 357,281                          | 274,262                 |
|                                     | <u>357,281</u>                   | <u>274,262</u>          |

There were no employees earning a salary in excess of £60,000 in either year.

The trustees received no other remuneration or expenses in either year.

The company operates a defined contribution scheme for the benefit of its employees.

## Ark Community Transport Ltd

## NOTES ON FINANCIAL STATEMENTS

for the period ended 31 October 2021

**6 Tangible fixed assets**

|                          | Property<br>improvements<br>£ | Total<br>£           |
|--------------------------|-------------------------------|----------------------|
| <b>Cost or valuation</b> |                               |                      |
| 1 June 2020              | 68,410                        | 68,410               |
| Additions                | -                             | -                    |
| Disposals                | -                             | -                    |
| 31 October 2021          | <u>68,410</u>                 | <u>68,410</u>        |
| <b>Depreciation</b>      |                               |                      |
| 1 June 2020              | 34,504                        | 34,504               |
| Charge for Period        | 4,846                         | 4,846                |
| Disposals                | -                             | -                    |
| 31 October 2021          | <u>39,350</u>                 | <u>39,350</u>        |
| <b>Net book amount</b>   |                               |                      |
| 31 October 2021          | <u>29,060</u>                 | <u>29,060</u>        |
| 31 May 2020              | <u><u>33,906</u></u>          | <u><u>33,906</u></u> |

|                  | 17 months to<br>31/10/2021<br>£ | Y/E<br>31/05/2020<br>£ |
|------------------|---------------------------------|------------------------|
| <b>7 Debtors</b> |                                 |                        |
| Trade debtors    | 20,196                          | 11,781                 |
| Other debtors    | 4,390                           | 9,362                  |
|                  | <u>24,586</u>                   | <u>21,143</u>          |

## Ark Community Transport Ltd

## NOTES ON FINANCIAL STATEMENTS

for the period ended 31 October 2021

|  | 17 months to<br>31/10/2021 | Y/E<br>31/05/2020 |
|--|----------------------------|-------------------|
|  | £                          | £                 |
| <b>8 Creditors due within one year</b> |                            |                   |
| Trade creditors                        | 14,513                     | 13,489            |
| Taxes and social security              | 11,058                     | 13,065            |
| Other creditors                        | 73,702                     | 45,988            |
| Accruals                               | 1,100                      | 6,960             |
|  | <u>100,373</u>             | <u>79,502</u>     |

**9 Funds**

|                           | Balance<br>at 1 June<br>2020 | Incoming<br>resources | Outgoing<br>resources | Transfers | Balance<br>at 31 October<br>2021 |
|---------------------------|------------------------------|-----------------------|-----------------------|-----------|----------------------------------|
|                           | £                            | £                     | £                     | £         | £                                |
| <b>Unrestricted Funds</b> |                              |                       |                       |           |                                  |
| General Fund              | 77,691                       | 601,160               | 586,433               | -         | 92,418                           |
|                           | <u>77,691</u>                | <u>601,160</u>        | <u>586,433</u>        | <u>-</u>  | <u>92,418</u>                    |

**10 Income and expenditure account**

|                      |               |
|----------------------|---------------|
|                      | £             |
| 1 June 2020          | 77,691        |
| Surplus for the year | 14,727        |
|                      | <u>92,418</u> |
| 31 October 2021      | <u>92,418</u> |

**11 Related parties**

There were no related party transactions during the year.

**12 Capital Commitments**

|                                     | 17 months to<br>31/10/2021 | Y/E<br>31/05/2020 |
|-------------------------------------|----------------------------|-------------------|
| Contracted for but not provided for | -                          | -                 |
|                                     | <u>-</u>                   | <u>-</u>          |
| Authorised but not contracted for   | -                          | -                 |
|                                     | <u>-</u>                   | <u>-</u>          |

**ARK COMMUNITY TRANSPORT LTD**

England & Wales - Charity number 1140576

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# Accounts

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**Company Number 06901868**

**Charity No: 1140576**

**ARK COMMUNITY TRANSPORT LTD**  
**(A company Limited by Guarantee and**  
**not having a share capital)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2020**

**ARK COMMUNITY TRANSPORT LTD**

**REPORT OF THE DIRECTORS/TRUSTEES**

**YEAR ENDED 31 MAY 2020**

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**Page No**

|              |   |
|--------------|---|
| <b>1-6</b>   | <b>Report of the Directors/Trustees</b>   |
| <b>7</b>     | <b>Report of the Independent Examiner</b> |
| <b>8</b>     | <b>Income and Expenditure Account</b>     |
| <b>9</b>     | <b>Statement of Financial Activities</b>  |
| <b>10</b>    | <b>Balance Sheet</b>                      |
| <b>11-17</b> | <b>Notes to the Financial Statements</b>  |

**The following does not form part of the statutory accounts:**

|           |  |
|-----------|--|
| <b>18</b> | <b>Detailed Income and Expenditure Account</b> |
|-----------|--|

**ARK COMMUNITY TRANSPORT LTD**

**REPORT OF THE DIRECTORS/TRUSTEES**

**YEAR ENDED 31 MAY 2020**

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**1. Reference and administration details**

**Charity Number: 1140576**

**Company Number: 6901868**

**Principal office: Beaufort house, Beaufort Road, Birkenhead, Merseyside. CH41 1HE**

**Accountants: Premier Taxation Services Limited, 143a High Street, Prestatyn, Denbighshire LL19 9AS**

**Bankers: HSBC, 38 Grange Road, West Kirby, Wirral. CH48 4EA**

**Trustees: Trustees who served during the year were:**

**Mr John Derbyshire**

**Mrs Janine Ann Mouarkach**

**Mrs Amy Jones**

**Ms Chloe Burrows**

**Chief Executive: Mr John Derbyshire**

**ARK COMMUNITY TRANSPORT LTD**

**REPORT OF THE DIRECTORS/TRUSTEES**

**YEAR ENDED 31 MAY 2020**

---

**2. Structure, governance and management**

**Governing Document**

The company is governed by its Memorandum and Articles of Association and is constituted as a company limited by guarantee, registration number 6901868.

The Charity is registered by the Charity Commissioners for England and Wales Registration number 1140576.

**History of Ark Community Transport Ltd**

The Company was formed in 2009 and registered with the Charity Commission in February 2011.

**Recruitment and Appointment of Trustees**

The trustees of the charity are also the directors for the purposes of company law. Under the requirements of the Memorandum and Articles of Association the number of trustees on the council shall not be less than three.

Additional new trustees were appointed in January 2020 and they were made aware of their legal obligations under charity and company law.

Support sessions were held to acquaint new trustees with their obligations.

**Trustee Induction and Training**

New trustees will be invited to an induction to meet staff and learn about the workings of the Charity, including Board Policy and Procedures. An induction pack will be given out with full information of the company's history.

**Risk Management**

The trustees have reviewed the activities of the company and the risks it faces. From time to time the risks are re-assessed and managed as appropriate.

Internal controls, based upon appropriate lines of authority and a subdivision of tasks within the company are maintained. Health and Safety risks and operational risks rely upon the subdivision of responsibilities, proper training of personnel and regular maintenance of the company's assets, principally its vehicles and lifts. These controls are maintained on a continuous risk basis. Environmental, ethical and social risks are assessed as part of operational risks.

External financial risks relate principally to the company's future funding.

**ARK COMMUNITY TRANSPORT LTD**

**REPORT OF THE DIRECTORS/TRUSTEES**

**YEAR ENDED 31 MAY 2020**

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**Organisational Structure**

**The Chief Executive is responsible to the Board of Directors. He is supported by a Finance function.**

**The Board meet on a regular basis with the Chief Executive/Company Secretary and receive input from the Finance function.**

**The Finance function is responsible to the Chief Executive for producing and monitoring all financial information.**

**3 Objectives and Activities**

**The charity's objectives are to provide transport facilities in Merseyside for persons who have special need of such facilities because they are vulnerable children and adults with mental and/or physical disabilities.**

**We are constantly monitored and audited by Wirral Borough Council.**

**The company occasionally provide transport on a hire basis for disabled groups.**

**The trustees have paid due regard to the Charity Commission's guidance on Public Benefit and believe that the charity has complied with the duty in Section 17(5) of the Charities Act 2011. The charity has made no changes to the company's objectives or the policies needed to achieve them during the year.**

**4 Achievements and performance**

**The trustees have a policy of affording the highest possible standard of transport and working environment for both the users of its vehicles and its staff and consequently significant resources were used setting up premises, buying new vehicles adapted specially for transporting wheelchairs and recruiting drivers and attendants of the highest calibre, experience and training.**

**Regular servicing and update of vehicles are recorded.**

**When everything was in place contracts were negotiated with Wirral Borough Council to assist vulnerable children and adults with mental and/or physical disabilities who were housebound to attend day centres, affording some respite for their home carers and improving the individual's quality of life.**

**There are currently 18 contracts in place with Wirral Borough Council. In addition and on request we provide transport for vulnerable adults and disabled children.**

**The Charity achieved in excess of 40,000 individual client journeys in the period (2019 40,000)**

## **ARK COMMUNITY TRANSPORT LTD**

### **REPORT OF THE DIRECTORS/TRUSTEES**

**YEAR ENDED 31 MAY 2020**

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#### **5 Financial Review**

The charity recorded a deficit of £2338 during the year (2019 - a deficit of £7355). Total income amounted to £409686 (2019 - £377364), (2019 - £377364) all coming from service funding. (2019 - £65 came from other income). There were no donations received in either 2020 or 2019.

This allowed the charity to expend £412179 (2019 - £384719), on operating and governance matters during the year.

#### **Reserves Policy**

The reserves fund represents the unrestricted funds arising from past activities. The policy objective of the charity's management is that the unrestricted funds held should be between three and six months of predicted expenditure.

Based on 2020 expenditure levels, this would equate to between £103044 and £206089. Actual reserves at 31<sup>st</sup> May 2020 were £68329, so somewhat short of the 3-month minimum target. This has been raised with the trustees, who are currently taking steps to build up the reserves position in order to be able to progress towards complying with the stated objective, notwithstanding the difficulties presented by the Covid-19 pandemic.

#### **6 Future Developments**

The charity intends to carry on with its contracts with Wirral Social Services possibly expanding the number of contracts and subsidising this side of its work by the provision of other commercial activities.

#### **7 Trustees' Responsibilities**

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees' are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent 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 maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, and in accordance with the Charity's Constitution. 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.

**REPORT OF THE DIRECTORS/TRUSTEES**

**YEAR ENDED 31 MAY 2020**

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**8 Directors/Trustees**

**The directors/trustees who served during this period were as follows:**

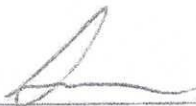
**Mr John Derbyshire**

**Mrs Janine Anne Mouarkach**

**Mrs Amy Jones**

**Ms Chloe Burrows**

**Signed on behalf of the Board:**



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**John Derbyshire - Chairman**

**Dated: 31st March 2021**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED  
FINANCIAL STATEMENTS OF ARK COMMUNITY TRANSPORT LTD  
YEAR ENDED 31 MAY 2020**

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I report on the accounts for the year ended 31 May 2020, which are set out on pages 8 to 17.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention

**Basis of the Independent Examiner's Report**

My examination was carried out in accordance with the 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 the seeking of explanations from you as 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 Statements**

In connection with my examination, no matter has come to my attention:

- Which gives me reasonable cause to believe that, in any material respect, the requirements:
  - To keep accounting records in accordance with section 386 of the Companies Act 2006,
  - To prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: \_\_\_\_\_

*J J Gope*

**Premier Taxation Services Ltd  
143a High Street, Prestatyn. LL19 9AS**

**ARK COMMUNITY TRANSPORT LTD**

**INCOME AND EXPENDITURE ACCOUNT**

**YEAR ENDED 31 MAY 2020**

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|   | 2020          | 2019          |
|---|---------------|---------------|
|   | £             | £             |
| <b>INCOME</b>   |               |               |
| Donations and fundraising                               | Nil           | Nil           |
| Service Funding   | 409686        | 377299        |
| Other Income  | -             | 65            |
| Interest receivable                                     | 154           | -             |
|   | <hr/>         | <hr/>         |
|   | 409840        | 377364        |
|   | <hr/>         | <hr/>         |
| <b>EXPENDITURE</b>                                      |               |               |
| Charitable Activities                                   | 371909        | 358313        |
| Management and administration                           | 40269         | 26406         |
|   | <hr/>         | <hr/>         |
|   | 412178        | 384719        |
|   | <hr/>         | <hr/>         |
| <b>SURPLUS ON ORDINARY ACTIVITIES</b>                   | <b>(2338)</b> | <b>(7355)</b> |
| Other interest payable & similar charges                | -             | -             |
|   | <hr/>         | <hr/>         |
| <b>NET SURPLUS/(DEFICIT)<br/>ON ORDINARY ACTIVITIES</b> | <b>(2338)</b> | <b>(7355)</b> |
|   | <hr/>         | <hr/>         |

**ARK COMMUNITY TRANSPORT LTD**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MAY 2020**

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**ALL UNRESTRICTED**

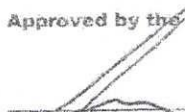
|  | <b>Notes</b> | <b>2020</b>   | <b>2019</b>   |
|--|--------------|---------------|---------------|
| <b>INCOMING RESOURCES</b>  |              |               |               |
| Incoming resources from generated funds                            |              |               |               |
| Voluntary income   | 2            | Nil           | Nil           |
| Service funding  | 3            | 409686        | 377299        |
| Other income   | 4            | -             | 65            |
| Interest receivable  |              | 154           |               |
|  |              | <hr/>         | <hr/>         |
| <b>Total incoming resources</b>                                    |              | <b>409840</b> | <b>377364</b> |
|  |              | <hr/> <hr/>   | <hr/> <hr/>   |
| <b>RESOURCES EXPENDED</b>  |              |               |               |
| Costs of generating funds:   |              |               |               |
| Charitable activities  | 5            | 410178        | 382569        |
| Governance costs   | 6            | 2000          | 2150          |
| Other expenditure  | 7            |               |               |
|  |              | 412178        | 384719        |
| <b>TOTAL RESOURCES EXPENDED</b>                                    |              |               |               |
|  |              | <hr/>         | <hr/>         |
| <b>Net/Incoming Resources before transfers</b>                     |              | <b>(2338)</b> | <b>(7355)</b> |
| <b>Net Incoming resources for the year</b>                         |              | <b>(2338)</b> | <b>(7355)</b> |
| <b>Balance brought forward at 1 June 2019 (2018)</b>               |              | <b>80029</b>  | <b>64384</b>  |
| <b>Balances carried forward at 31<sup>st</sup> May 2020 (2019)</b> |              | <b>77691</b>  | <b>80029</b>  |

**ARK COMMUNITY TRANSPORT LTD**  
**BALANCE SHEET**  
**YEAR ENDED 31 MAY 2020**

|   | Notes | 2020           | 2019           |
|---|-------|----------------|----------------|
| <b>FIXED ASSETS</b>   |       |                |                |
| Tangible assets   | 10    | 33906          | 37506          |
| <b>CURRENT ASSETS</b>   |       |                |                |
| Debtors   | 11    | 11781          | 36425          |
| Cash at Bank and in hand                                      |       | 102144         | 76365          |
| <b>TOTAL CURRENT ASSETS</b>                                   |       | <b>113925</b>  | <b>112790</b>  |
| <b>CREDITORS:Amounts falling Due within one year</b>          | 12    | <b>(70140)</b> | <b>(70267)</b> |
| <b>NET CURRENT ASSETS/ (LIABILITIES)</b>                      |       | <b>43785</b>   | <b>42523</b>   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>                  |       | <b>77691</b>   | <b>80029</b>   |
| <b>CREDITORS:Amounts falling Due after more than one year</b> | 13    | <b>-</b>       | <b>-</b>       |
| <b>NET ASSETS</b>   |       | <b>77691</b>   | <b>80029</b>   |
| <b>FUNDS</b>  |       |                |                |
| Unrestricted funds  | 16    | 77691          | 80029          |
| Restricted funds  | 15    |                |                |
|   |       | <b>77691</b>   | <b>80029</b>   |

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and the Financial Reporting Standard for smaller Entities (effective April 2008).

Approved by the board on 31<sup>ST</sup> March 2021 and were signed on its behalf by:

  
 J Derbyshire (Chairman)  
 ARK COMMUNITY TRANSPORT LTD

**ARK COMMUNITY TRANSPORT LTD**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MAY 2020**

**1. ACCOUNTING POLICIES**

• **Basis of preparation**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standards for smaller Entities (effective April 2008) and the Companies Act 2006. The Financial statements incorporating a Statement of Financial Activities, have been prepared in accordance with Statement of Recommended Practice SORP 2005-“Accounting and Reporting by Charities”.

• **Company Status**

The organisation is a registered Charity and a company limited by guarantee. The liability in respect of the guarantee as set out in the memorandum is limited to £1 per member of the company.

• **Fund Accounting**

- **Unrestricted funds** are available for use at the discretion of the trustees in furtherance of the general objectives of the organisation.

- **Restricted funds** are subjected to restrictions on their expenditure imposed by the donor.

All income and expenditure is shown in the Statement of Financial Activities.

The nature and purpose of each fund are full explained in note 16.

• **Income and Expenditure**

All income and expenditure is accounted for on the accruals basis.

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- **Incoming resources from charitable activities** are received by way of transport fees. They are all credited to the statement of financial activities in accordance to the period they relate to, regardless of when actually received. Any amounts received in advance are treated as deferred income, and arrears are treated as debtors at the year end. Grants received for specific purposes are credited to the statement of financial activities on receipt and allocated to restricted funds.
- **Donated goods** are included at the value to the charity where this can be quantified.
- **Income from investments** is included in the statement of financial activities in the year in which it is receivable.

## ARK COMMUNITY TRANSPORT LTD

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2020

- **Provisions**

Provisions are recognised in the balance sheet when there is present obligation as a result of a past event. The provision recognised is the best estimate of the expenditure required to settle the present obligation at the balance sheet date.

- **Fixed Assets**

Depreciation is calculated to write off the cost or valuation, less estimated residual values, of tangible fixed assets over their estimated useful lives to the charity. The annual depreciation rates and methods are as follows:

Property Improvements - 20 years

Motor vehicles - over the economic life of the asset

Assets are carried in the balance sheet at written down historical cost.

Gifted assets are capitalised if valued over £250 at the point of receipt.

Impairment reviews are carried out on assets where an indication is given that the recoverable amount is below the net book value. No assets have been subject to impairment to date.

## 2. VOLUNTARY INCOME

|           | Unrestricted<br>2020<br>£ | Restricted<br>2020<br>£ | Total<br>2020<br>£ | Total<br>2020<br>£ |
|-----------|---------------------------|-------------------------|--------------------|--------------------|
| Donations | Nil                       | Nil                     | Nil                | Nil                |
|           | <hr/>                     | <hr/>                   | <hr/>              | <hr/>              |
|           | Nil                       | Nil                     | Nil                | Nil                |
|           | <hr/>                     | <hr/>                   | <hr/>              | <hr/>              |

## 3. SERVICE FUNDING

Wirral Council Passenger Transport for Adult Services funding in the year amounted to £409686 (2019 - £377299)

## 4. OTHER INCOME

Sundry Income in the year amounted to Nil (2019 - £65). Interest receivable in the year was £154.

#### 5. RESOURCES EXPENDED- CHARITABLE ACTIVITIES

|                              | Unrestricted | Restricted | Total  |
|------------------------------|--------------|------------|--------|
|                              | £            | £          | 2019   |
|                              |              |            | £      |
| Salaries & associated costs  | 274262       |            | 242786 |
| Motor Expenses               | 125596       |            | 128584 |
| Premises Costs               | 4093         |            | 4605   |
| Telephone                    | 941          |            | 894    |
| Miscellaneous                | 1413         |            | 1120   |
| Short leasehold depreciation | 3600         |            | 3600   |
| Bank charges and interest    | 273          |            | 280    |
| Health & Safety              | Nii          |            | 700    |
|                              | <hr/>        |            | <hr/>  |
|                              | 410178       |            | 382569 |

#### 6. GOVERNANCE COSTS

|                                       | Unrestricted | Restricted | Total | Total |
|---------------------------------------|--------------|------------|-------|-------|
|                                       | £            | £          | 2020  | 2019  |
|                                       |              |            | £     | £     |
| Accountancy and<br>Independent review | 2000         |            | 2000  | 2150  |

**ARK COMMUNITY TRANSPORT LTD**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MAY 2020**

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**7. NET INCOMING RESOURCES FOR THE YEAR**

This is stated after charging:

|                               | 2020 | 2019 |
|-------------------------------|------|------|
|                               | £    | £    |
| Depreciation and amortisation | 3600 | 3600 |
| Independent review            | 2000 | 2150 |

**8. STAFF COSTS**

The cost of employing staff, including trustees was:

|                    |        |        |
|--------------------|--------|--------|
| Wages and salaries | 274262 | 242786 |
|--------------------|--------|--------|

No employees received emoluments above £60,000

The average weekly number of employees during  
The period was:

|                         | 2020<br>No. | 2019<br>No. |
|-------------------------|-------------|-------------|
| Management and trustees | 4           | 3           |
| Others                  | <u>18</u>   | <u>21</u>   |
|                         | <u>22</u>   | <u>24</u>   |

**ARK COMMUNITY TRANSPORT LTD****NOTES TO THE FINANCIAL STATEMENTS**YEAR ENDED 31 MAY 2020

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**9. TANGIBLE FIXED ASSETS**

|                                    | Property<br>Improvements<br>£ |          | Total<br>£    |
|------------------------------------|-------------------------------|----------|---------------|
| <b>COST</b>                        |                               |          |               |
| At 1 <sup>st</sup> June 2019       | 68,410                        |          | 68,410        |
| Additions at cost                  | -                             | -        | -             |
| Disposals                          | -                             | -        | -             |
|                                    | <hr/>                         | <hr/>    | <hr/>         |
| <b>AT 31<sup>ST</sup> MAY 2020</b> | <b>68,410</b>                 | <b>-</b> | <b>68,410</b> |
|                                    | <hr/>                         | <hr/>    | <hr/>         |
| <b>AMORTISATION</b>                |                               |          |               |
| At 1 <sup>st</sup> June 2019       | 30,904                        |          | 27,304        |
| Disposals                          | -                             |          | -             |
| Charge for the period              | 3,600                         |          | 3,600         |
|                                    | <hr/>                         | <hr/>    | <hr/>         |
| <b>AT 31<sup>ST</sup> MAY 2020</b> | <b>34,504</b>                 | <b>-</b> | <b>30,904</b> |
|                                    | <hr/>                         | <hr/>    | <hr/>         |
| <b>NET BOOK VALUE</b>              |                               |          |               |
| At 31 <sup>st</sup> May 2020       | 33,906                        | -        | 37,506        |
|                                    | <hr/>                         | <hr/>    | <hr/>         |
| At 31 <sup>st</sup> May 2019       | 37,506                        |          | 41,106        |
|                                    | <hr/>                         | <hr/>    | <hr/>         |

**10. DEBTORS**

|               | 2020<br>£     | 2019<br>£     |
|---------------|---------------|---------------|
| Trade debtors | 11,781        | 23,762        |
| Other debtors | 9,362         | 12,663        |
| Prepayments   | -             | -             |
|               | <hr/>         | <hr/>         |
|               | <b>21,143</b> | <b>36,425</b> |
|               | <hr/>         | <hr/>         |

**ARK COMMUNITY TRANSPORT LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MAY 2020**

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**11. CREDITORS: Amounts falling due within one year**

|                                    | <b>2020</b>  | <b>2019</b>   |
|------------------------------------|--------------|---------------|
|                                    | <b>£</b>     | <b>£</b>      |
| <b>Trade creditors</b>             | 13489        | 5,985         |
| <b>Taxes &amp; Social security</b> | 13065        | 18,001        |
| <b>Other creditors</b>             | 45988        | 42,481        |
| <b>Accruals</b>                    | 6960         | 3,800         |
|                                    | <u>79502</u> | <u>70,267</u> |

**12. CREDITORS: Amounts falling due after more than one year**

|                              | <b>2020</b> | <b>2019</b> |
|------------------------------|-------------|-------------|
|                              | <b>£</b>    | <b>£</b>    |
| <b>Trustee Loan Accounts</b> | -           | -           |
|                              | <u>-</u>    | <u>-</u>    |

**ARK COMMUNITY TRANSPORT LTD  
DETAILED INCOME AND EXPENDITURE ACCOUNT**

**YEAR ENDED 31 MAY 2020**

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**13. RESTRICTED FUNDS**

There were no restricted funds during the year.

**14. UNRESTRICTED FUNDS**

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

**15. TAXATION**

The company is a Registered Charity and is not liable to UK Corporation Tax.

**ARK COMMUNITY TRANSPORT LTD**

**DETAILED INCOME & EXPENDITURE ACCOUNT**

**YEAR ENDED 31 MAY 2020**

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|                                       | £ | 2020                      | £ | 2019                      |
|---------------------------------------|---|---------------------------|---|---------------------------|
| <b>Income:</b>                        |   |                           |   |                           |
| <b>Services</b>                       |   | 409686                    |   | 377299                    |
| <b>Donations</b>                      |   | Nil                       |   | Nil                       |
| <b>Other Income</b>                   |   | Nil                       |   | 28                        |
| <b>Interest Receivable</b>            |   | <u>154</u>                |   | <u>          </u>         |
|                                       |   | 409840                    |   | 377,364                   |
|                                       |   | <u>                  </u> |   | <u>                  </u> |
| <br>                                  |   |                           |   |                           |
| <b>Expenditure:</b>                   |   |                           |   |                           |
| <b>Salaries and associated costs</b>  |   | 274262                    |   | 242786                    |
| <b>Motor Expenses</b>                 |   | 125596                    |   | 128584                    |
| <b>Premises Costs</b>                 |   | 4093                      |   | 4605                      |
| <b>Telephone</b>                      |   | 941                       |   | 894                       |
| <b>Miscellaneous</b>                  |   | 1413                      |   | 1120                      |
| <b>Short leasehold depreciation</b>   |   | 3600                      |   | 3600                      |
| <b>Bank charges and interest</b>      |   | 273                       |   | 280                       |
| <b>Health &amp; Safety</b>            |   | Nil                       |   | 700                       |
| <b>Accountancy/Independent Review</b> |   | 2000                      |   | 2150                      |
|                                       |   | <u>                  </u> |   | <u>                  </u> |
| <br>                                  |   |                           |   |                           |
| <b>Net Profit/(Loss)</b>              |   | (2338)                    |   | (7355)                    |
|                                       |   | <u>                  </u> |   | <u>                  </u> |