

# EASY-GO CT (STOCKPORT) LIMITED

England & Wales · Charity number 1142212

## Details

---

**Other names** EASY GO TRAVEL SERVICE LIMITED

**Status** Registered

**Legal form** Charitable company

**Company number** 03285361

**Registered** 2011-06-02

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

## Contact

---

**Address** Oak House  
Newby Road Industrial Estate  
Newby Road  
Hazel Grove  
Stockport  
SK75DA

**Phone** 01614193580

**Email** [info@easygoct.org.uk](mailto:info@easygoct.org.uk)

**Website** [www.easygoct.org](http://www.easygoct.org)

## Activities

---

**Objects:** THE OBJECT OF THE COMPANY IS TO PROVIDE A COMMUNITY TRANSPORT SERVICE FOR SUCH OF THE INHABITANTS OF STOCKPORT AND THE SURROUNDING AREA WHO ARE IN NEED OF SUCH A SERVICE BECAUSE OF AGE, SICKNESS OR DISABILITY(MENTAL OR PHYSICAL), OR POVERTY, OR BECAUSE OF A LACK OF AVAILABILITY OF ADEQUATE AND PUBLIC PASSENGER SERVICES

**Activities:** The object of the Company is to provide a community transport service for such of the inhabitants of Stockport and its surrounding area who are in need of such a service because of age, sickness or disability (mental or physical), or poverty, or because of a lack of availability of adequate and safe public passenger services.

## Classification

---

- **How:** Provides Services
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

---

- Cheshire East
- Cheshire West & Chester
- Derbyshire
- Manchester City
- Stockport
- Tameside

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2024-03-31	£738,319	£686,370	£79,198	31
2023-03-31	£652,198	£702,907	£27,249	34
2022-03-31	£590,549	£587,911	£77,958	32
2021-03-31	£559,876	£546,912	£75,320	33
2020-03-31	£557,745	£613,798	£62,357	36

## Trustees

---

Name	Role	Appointed
John Francis Kenny	Chair	2014-10-13
ANDREW ARMSTRONG		2011-05-26
David Barratt		2015-11-20
GAN MING WONG		2011-05-26
Joanne Gonzalez		2021-12-06

**EASY-GO CT (STOCKPORT) LIMITED**

England & Wales - Charity number 1142212

---

# Accounts

---



Community Transport



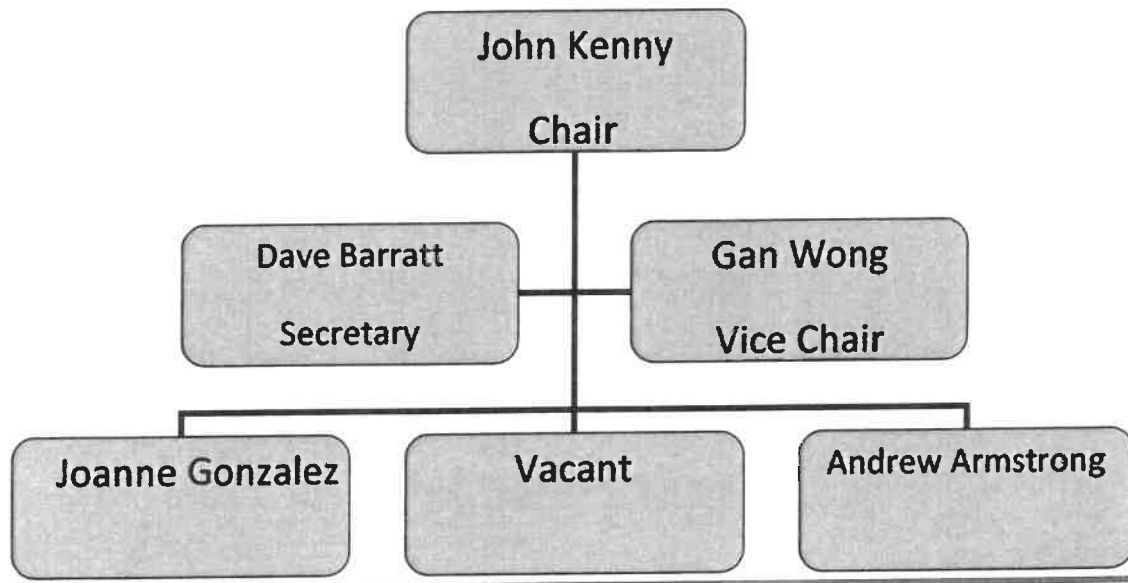
# Annual Report

2023 - 2024

**Easy go Community Transport** (Stockport) LTD  
Oak House  
Newby Road Industrial Estate  
Hazel Grove  
Stockport  
SK7 5DA

**Telephone Number: 0161 419 3580**  
**E-Mail: [info@easygoct.org.uk](mailto:info@easygoct.org.uk)**  
**Website: [www.easygoct.org.uk](http://www.easygoct.org.uk)**  
**Twitter: [@EasyGo\\_CT](https://twitter.com/EasyGo_CT)**

## Trustees 2023/2024



# Staff & Volunteers 2023/2024

## Office Staff

Carl Schoolden

Sue Smith

Lucy Birkhead

General Manager

Operations Manager

Operations Assistant

## Drivers

Paul Jones

David Hirst

Michael Neild

Tracy Maskell

Darren Johnston

David Shearman (casual)

Diane Picken

Henry Woodward

Stephen Burke

Alan Foster

Ian Kennedy

Laurence Goodwin

Graham Shaw

Joe Woodward

Gordon Pell

John Bolton

Stephen Hennersey

John Ford

Alan Mottershead

Winston Scarlett

## Passenger Assistant

Lesley Lister

Bev Jones

Susan Hirst

Alistair Hill

Susan Burke

Tracey Roberts

Linda Clayton

Nigel Buxton

Kerry Robinson

Mary Shearman (casual)

## Volunteers

Gan Wong

Andrew Armstrong

Joanne Gonzalez

Dave Barratt

John Kenny

**Charity registration number 1142212**

**Company registration number 03285361 (England and Wales)**

**EASY-GO CT (STOCKPORT) LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# **EASY-GO CT (STOCKPORT) LIMITED**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

---

<b>Trustees</b>	G M Wong D Barrett J F Kenny (Chairman) J Gonzalez
<b>Charity number</b>	1142212
<b>Company number</b>	03285361
<b>Registered office</b>	Oak House Newby Road Industrial Estate Hazel Grove Stockport Cheshire United Kingdom SK7 5DA
<b>Independent examiner</b>	Azets Audit Services Alpha House 4 Greek St Stockport Cheshire United Kingdom SK3 8AB

---

# EASY-GO CT (STOCKPORT) LIMITED

## CONTENTS

---

	<b>Page</b>
Chairman's report	1 - 3
Summary for the year	4
Trustees' report	5 - 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 - 22

---

# **EASY-GO CT (STOCKPORT) LIMITED**

## **CHAIRMAN'S REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2024**

---

Easy Go Community Transport (EGCT) continues to provide community transport services throughout the borough of Stockport and beyond under the most challenging of circumstances.

Since the loss of funding from Stockport Metropolitan Borough Council (SMBC) in 2022, our ability to provide any accessible individual travel has been greatly reduced, with only the Adult and Social Care transport and Group Travel remaining.

Throughout 2023/24 we have managed to develop the Adult and Social Care transport service which during the period provided 8420 passenger journeys of which 51% were made by people using a wheelchair.

We continue to provide valuable accessible transport, (under contract with SMBC) for the majority of children who attend Valley School in Bramhall. This is an extremely challenging, yet very rewarding contract, which is now in its second year, with one more year remaining after this.

Similarly, our work transporting people to hospital who require dialysis continues to develop, however the contract will expire at the end of March 2025.

So once again I can report that 2023/24 has been particularly challenging, due to the ever-increasing battle to maintain a safe and reliable ageing fleet of vehicles, when there isn't sufficient finance to purchase replacements. The relentless costly breakdowns, requiring costly parts and labour charges is becoming unsustainable and very difficult on staff morale.

Mechanical breakdowns have occurred on a regular basis 1-2 per week, with at least 1 vehicle being repaired by our supplier each week. Due to the high number of journeys for people using a wheelchair, frequent repairs to the passenger lifts are also a major financial issue.

Our expenditure on the repair and maintenance of the fleet has become extremely challenging over the past 24 months. Directors have been regularly updated on the ongoing rise in vehicle expenditure, which in recent months has been particularly worrying.

The Management team have where possible replaced some vehicles with lower mileage with some limited success, however sourcing vehicles with low mileage which meet our operational criteria and at the right price. This can be extremely challenging and time consuming. The remainder of the fleet still has high mileage and is unreliable in many cases.

In an attempt to combat the continued breakdowns EGCT spent over 110k+ during 2023/24, in an attempt to "Keep the wheels turning".

Under this demanding environment is again testament to the hard work, commitment and dedication shown by all the employees and volunteers and EGCT.

The management committee has still been able to conduct the organisations business by conducting Hybrid Management Committee Meetings, some members in person at Easy Go offices at Oak House, Hazel Grove and others meeting virtually via Teams.

Tight financial controls and money accrued for the previous year have all attributed to a surplus of 50k. This however will be absorbed extremely quickly due to the enormous annual costs of vehicle repair & maintenance. The financial strains on keeping an aging fleet operational 52 weeks of the year is becoming unsustainable to the point where the future of the organisation needs to be reassessed.

With this in mind, the Directors of EGCT have come to the conclusion that the charity will no longer be able to sustain the tremendous costs needed to keep the vehicle fleet in a legally compliant, safe, and reliable condition and therefore not be able to maintain its contractual obligations.

# **EASY-GO CT (STOCKPORT) LIMITED**

## **CHAIRMAN'S REPORT**

***FOR THE YEAR ENDED 31 MARCH 2024***

---

In summary, it is with a very heavy heart, I must inform you all that Easy Go Community Transport will cease trading at the end of July 25, as it will no longer be a Going Concern.

A more detailed analysis of the figures can be seen in the main body of the accounts.

Finally, can I thank my friends and colleagues on the Management Committee for their ongoing help and support and to all the employees at EGCT of their exceptional dedication during such difficult times.

Thank-you

John Kenny (Chairman)

# **EASY-GO CT (STOCKPORT) LIMITED**

## **CHAIRMAN'S REPORT**

***FOR THE YEAR ENDED 31 MARCH 2024***

---

As always there are many organisations and partners that we need to thank for their continuing support.

These included: -

Azets Accountancy  
Central Manchester Foundation Trust NHS (CMFT)  
Department for Transport (DfT)  
Community Transport Association (CTA)  
Transport for Greater Manchester (TfGM)  
Environ Properties  
Peninsula  
Pinnacle Engineering  
Stockport Special Educational Need Transport  
Valley School Bramhall  
QBE Insurance Group  
Wright Sure

# **EASY-GO CT (STOCKPORT) LIMITED**

## **SUMMARY FOR THE YEAR**

### **FOR THE YEAR ENDED 31 MARCH 2024**

---

I am pleased to report another year of providing accessible community transport throughout Stockport.

Community Transport (CT) in Greater Manchester was once a dynamic force with a CT in every borough, but regrettably apart from a number of social car schemes, Easy Go Community Transport (EGCT) is the last remaining CT providing accessible transport services.

Since the withdrawal of funding in 21/22, EGCT has been unable to provide accessible transport to individuals (excluding adult & social care) due to the prohibitive costs. Providing accessible transport using an unsubsidised fare-based model isn't sustainable, unless the fares are excessively high, which would be unaffordable for most of our customer base.

Throughout the year EGCT has concentrated its plans on providing special educational needs (SEN) transport under contract to SMBC. The contract is in its second year and has proved to be remarkably successful, providing transport to the whole of Valley School in Bramhall utilising 12 vehicles and 20 staff.

We continuing to operate a renal dialysis contract, which has, for several years been given on a year-by-year basis.

Adult and social care transport continues to increase, which a large volume of wheelchair passengers requiring the service.

Passenger numbers have remained reasonably consistent over the period, even with the loss of the individual travel service.

The Management Committee have meet on a regular basis, supporting the management team at EGCT, holding a combination of face to face and virtual meetings, which have had their challenges, especially the unpredictable technology.

Against this unpredictable backdrop, the amazing spirit shown from all the staff at EGCT continues, showing the same dedication, helpfulness, and that caring attitude, which sets EGCT apart from the rest.

As the Chair has stated in his report but justifies repeating the cost of maintaining vehicles which conform to Section 19 regulations, so they are safe and reliable, has become very expensive indeed. This is due to a combination of factors. The age of the vehicle fleet, the constant usage, the steady increase in the cost of parts/ labour and the "knock on" effect of the delay and availability of some components.

All these circumstances impact on the day-to-day operation of the service. Having to constantly to juggle vehicles to ensure services are met when vehicle resources are limited can be very demanding on the staff.

All these elements have contributed to the very difficult decision made by the Board of Trustees/Directors to cease trading at the end of July 2025.

As always, I would like to take this opportunity to thanks all my colleagues on the Management Committee for their ongoing help and support and to all the employees at EGCT of their exceptional dedication and endless hard work over the last year which has enabled many people to undertake essentials journeys all across the conurbation.

# **EASY-GO CT (STOCKPORT) LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 31 MARCH 2024***

---

The trustees present their report and accounts for the year ended 31 March 2024.

Easy-Go CT (Stockport) Limited is a registered charity (No. 1142212) and a company (No. 03285361) limited by membership guarantee. Its registered office is shown on the legal and administrative information page; the charity's activities were previously reported under charity number 1013459.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, set out on page 4, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and activities**

The object of the Company is to provide a community transport service for the inhabitants of Stockport and the surrounding area who are in need of such a service because of age, sickness, disability (mental or physical), poverty and because of a lack of availability of adequate public passenger services.

The public benefit of the charity is achieved by providing personal and group travel service for disabled residents of Stockport using vehicles specifically adapted for this purpose.

In setting out the aims, objectives and planning our activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

#### **Financial review**

During the period, the total incoming resources were £738,319 as compared to £652,198 in the previous period.

Total resources expended in the period were £686,370 as compared to £702,907 in the previous period.

The surplus for the year was £51,949 as compared to a deficit of £50,709 in the prior period.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Unrestricted funds which have not been designated for a specific use are adequately stated.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# **EASY-GO CT (STOCKPORT) LIMITED**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2024**

---

### **Structure, governance and management**

#### **Governing Document**

The charity is governed by its constitution adopted 17 August 1988 and amended 7 October 1991 and 6 July 1992. This was superseded by the Memorandum and Articles dated 15 July 2011 and amended by a Special Resolution registered 27 September 2011.

#### **Governing Bodies**

The Board of Trustees is responsible for the overall governance of the charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

G M Wong

D Barrett

J F Kenny (Chairman)

J Gonzalez

#### **Recruitment and Training of Trustees**

The trustees are appointed at the Annual General Meeting. All trustees retire each year and are eligible for reappointment. Nominations are made by members of the service. Professional advisers and other appointments are appointed at the Annual General Meeting or by the management committee.

There is no formal training for the trustees, all appointed trustees are professionals or have an interest in the charity. The trustees are able to use other trustees or third party advisors if needed.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

#### **Statement of Trustees Responsibilities**

The trustees, who are also the directors of Easy-Go CT (Stockport) Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


The board of trustees meet a number of times throughout the year including the AGM meeting. The day to day running of the charity is the responsibility of the management team.

**EASY-GO CT (STOCKPORT) LIMITED**

**TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2024**

---

The trustees' report was approved by the Board of Trustees.

  
.....  
**J F Kenny (Chairman)**  
Trustee  
Dated: 02/12/24

# EASY-GO CT (STOCKPORT) LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF EASY-GO CT (STOCKPORT) LIMITED

---

I report to the trustees on my examination of the financial statements of Easy-Go CT (Stockport) Limited (the charity) for the year ended 31 March 2024.

#### Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity'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 ICAEW, 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:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 would like to draw your attention to note 1.2 in these financial statements together with the Chairman's and Trustees reports in relation to the assessment of the Charity's ability to continue as a going concern and the challenges they are facing.



Jonathan Ward - ACA

Azets Audit Services  
Alpha House  
4 Greek St  
Stockport  
Cheshire  
SK3 8AB  
United Kingdom

Dated: 3 / 12 / 2024 .

# EASY-GO CT (STOCKPORT) LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2023 £
<b><u>Income and endowments from:</u></b>			
Charitable activities	3	720,268	636,746
Investments	4	1,326	812
Other income	5	16,725	14,640
<b>Total income</b>		<b>738,319</b>	<b>652,198</b>
<b><u>Expenditure on:</u></b>			
Charitable activities	6	686,370	702,357
Other	10	-	550
<b>Total resources expended</b>		<b>686,370</b>	<b>702,907</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>51,949</b>	<b>(50,709)</b>
Fund balances at 1 April 2023		27,249	77,958
<b>Fund balances at 31 March 2024</b>		<b>79,198</b>	<b>27,249</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# EASY-GO CT (STOCKPORT) LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		34,037		35,340
Investments	13		1		1
			<u>34,038</u>		<u>35,341</u>
<b>Current assets</b>					
Debtors	14	61,270		81,849	
Cash at bank and in hand		99,203		189,431	
		<u>160,473</u>		<u>271,280</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(115,313)</u>		<u>(279,372)</u>	
Net current assets/(liabilities)			<u>45,160</u>		<u>(8,092)</u>
<b>Total assets less current liabilities</b>			<u><u>79,198</u></u>		<u><u>27,249</u></u>
<b>Income funds</b>					
Unrestricted funds			<u>79,198</u>		<u>27,249</u>
			<u><u>79,198</u></u>		<u><u>27,249</u></u>

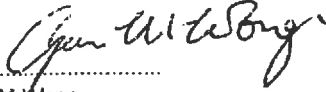
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

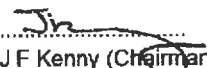
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 2.12.2024

  
 .....  
 G M Wong  
 Trustee

  
 .....  
 J F Kenny (Chairman)  
 Trustee

Company registration number 03285361

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

##### Charity information

Easy-Go CT (Stockport) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Oak House, Newby Road Industrial Estate, Hazel Grove, Stockport, Cheshire, SK7 5DA, United Kingdom.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, set out on page 4, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustee's have doubts that the charity has adequate resources to continue in operational existence and have made the decision to cease trading by 31 July 2025.

The above has also been highlighted in the Chairman's report.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

(Continued)

##### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grant and contract income is recognised in accordance with the terms of those grants and contracts.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business.

##### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are included in the statement of financial activities on an accruals basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories in the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly whilst others are apportioned on an appropriate basis.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

(a) Motor vehicles are stated at cost. Depreciation is provided at 20% per annum on a straight line basis, in order to write off each asset over its useful life.

(b) Fixtures, fittings and equipment are stated at cost. Depreciation is provided at 10% per annum on a straight line basis, in order to write off each asset over its useful life.

(c) Computer equipment is stated at cost. Depreciation is provided at 33% per annum on a straight line basis, in order to write off each asset over its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

---

### 1 Accounting policies (Continued)

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

---

### **1 Accounting policies**

**(Continued)**

#### **1.11 Expenditure**

All expenditure is accounted for on an accruals basis.

### **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no critical accounting estimates and judgements.



# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Interest receivable	1,326	812

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 5 Other income

	2024	2023
	£	£
Bus Service Operators Grant	16,725	14,640

#### 6 Charitable activities

	2024	2023
	£	£
Staff costs	431,838	450,108
Depreciation and impairment	13,804	14,958
Motor expenses	192,540	192,055
Consultancy fees	7,316	7,028
	<u>645,498</u>	<u>664,149</u>

Share of support costs (see note 8)	38,372	35,708
Share of governance costs (see note 8)	2,500	2,500

686,370      702,357

#### Analysis by fund

Unrestricted funds	<u>686,370</u>	
	<u>686,370</u>	

#### For the year ended 31 March 2023

Unrestricted funds		<u>702,357</u>
		<u>702,357</u>

#### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Rent	18,000	-	18,000	18,000	
Office expenses	9,997	-	9,997	10,788	
Sundry	1,621	-	1,621	3,184	
Insurance	2,145	-	2,145	2,101	
Subscriptions	844	-	844	897	
Staff training	64	-	64	210	
Bank charges	47	-	47	104	
Bad debts	168	-	168	311	
Irrecoverable VAT	5,336	-	5,336	-	
Refreshments and volunteer expenses	150	-	150	113	
Accountancy fees	-	2,500	2,500	2,500	Governance
	<u>38,372</u>	<u>2,500</u>	<u>40,872</u>	<u>38,208</u>	

### 9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Drivers	19	20
Passenger assistants	9	12
Administration	3	2
Total	<u>31</u>	<u>34</u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<u>431,838</u>	<u>450,108</u>

There were no employees whose annual remuneration was £60,000 or more.

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 10 Other

	Total	Unrestricted
	£	funds
	2024	2023
Net loss on disposal of tangible fixed assets	-	550
	<u>-</u>	<u>550</u>
	<u>-</u>	<u>550</u>

### 11 Taxation

Easy-Go CT (Stockport) Limited is a registered charity, no provision is made for either current or deferred taxation.

### 12 Tangible fixed assets

	Computers	Motor vehicles	Total
	£	£	£
<b>Cost</b>			
At 1 April 2023	253	345,448	345,701
Additions	-	12,500	12,500
	<u>253</u>	<u>357,948</u>	<u>358,201</u>
At 31 March 2024	253	357,948	358,201
	<u>253</u>	<u>357,948</u>	<u>358,201</u>
<b>Depreciation and impairment</b>			
At 1 April 2023	-	310,360	310,360
Depreciation charged in the year	83	13,721	13,804
	<u>83</u>	<u>324,081</u>	<u>324,164</u>
At 31 March 2024	83	324,081	324,164
	<u>83</u>	<u>324,081</u>	<u>324,164</u>
<b>Carrying amount</b>			
At 31 March 2024	170	33,867	34,037
	<u>170</u>	<u>33,867</u>	<u>34,037</u>
At 31 March 2023	253	35,087	35,340
	<u>253</u>	<u>35,087</u>	<u>35,340</u>

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 13 Fixed asset investments

	Unlisted Investments £
<b>Cost or valuation</b>	
At 1 April 2023 & 31 March 2024	1
<b>Carrying amount</b>	
At 31 March 2024	1
At 31 March 2023	1

#### 14 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	48,741	62,948
Other debtors	2,299	9,961
Prepayments and accrued income	10,230	8,940
	<u>61,270</u>	<u>81,849</u>

#### 15 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	112,813	148,055
Accruals and deferred income	2,500	131,317
	<u>115,313</u>	<u>279,372</u>

Is this Accrued for P-2 ?

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

---

### 16 Contingent liability

#### **SCHEME: TPT Retirement Solutions – The Growth Plan**

The company participates in the scheme, a multi-employer scheme which provides benefits to some 638 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme. This was estimated on 30 September 2023 by the Scheme Actuary at £6,087.

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 17 Related party transactions

##### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024	2023
	£	£
Aggregate compensation	66,986	60,945
	<u>66,986</u>	<u>60,945</u>

##### Transactions with related parties

During the year the charity entered into the following transactions with related parties:

During the year Easy-Go CT (Stockport) Limited paid Mr D Jackson £1,200 (2023 - £1,400) for website support. Mr D Jackson is the son of the general manager Mr C Schoolden.



# Acknowledgements



Transport for  
Greater Manchester



Community  
Transport  
Association



**STOCKPORT**  
METROPOLITAN BOROUGH COUNCIL



MOT TESTING  
STATION



**PINNACLE**  
**MOTOR ENGINEERING**



Central Manchester University Hospitals



NHS Foundation Trust



**EASY-GO CT (STOCKPORT) LIMITED**

England & Wales - Charity number 1142212

---

# Accounts

---

**Charity registration number 1142212**

**Company registration number 03285361 (England and Wales)**

**EASY-GO CT (STOCKPORT) LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# **EASY-GO CT (STOCKPORT) LIMITED**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

---

<b>Trustees</b>	G M Wong D Barrett J F Kenny (Chairman) J Gonzalez
<b>Charity number</b>	1142212
<b>Company number</b>	03285361
<b>Registered office</b>	Oak House Newby Road Industrial Estate Hazel Grove Stockport Cheshire United Kingdom SK7 5DA
<b>Independent examiner</b>	Azets Audit Services Alpha House 4 Greek Street Stockport Cheshire United Kingdom SK3 8AB

---

# **EASY-GO CT (STOCKPORT) LIMITED**

## **CONTENTS**

---

	<b>Page</b>
Chairman's report	1 - 3
Summary for the year	4
Trustees' report	5 - 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 - 20

---

# **EASY-GO CT (STOCKPORT) LIMITED**

## **CHAIRMAN'S REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2023**

---

Once again I can report that 2022/23 has been a very challenging yet rewarding year for everyone involved with Easy Go Community Transport (EGCT)

After the difficult Covid 19 years, it seems that stability has now returned, as this is the second year, productivity is close to expected levels.

This again is testament to the hard work, commitment and dedication shown by all the employees and volunteers and EGCT.

EGCT has continued to provide a number of valuable and necessary services throughout the period, such as Special Educational Needs transport and Renal Dialysis transport, but unfortunately as reported in my last report, the funding from SMBC for our much respected individual travel service ceased on 1st April 2022.

It is my understanding that residents of Stockport can use Ring & Ride or Stockport Car Scheme for accessible transport.

The management committee has still been able to conduct the organisations business in a virtual capacity via Zoom or Teams, which still creates the occasional technical hiccup from time to time!

The organisations financial position during the period was greatly helped be the reimbursement payment for Bus Service Operators Grant (BSOG) being set at pre Covid 19 levels, allowing for any drop in patronage, providing additional revenue for the charity.

EGCT also secured a 3 year Special Educational Needs Contract through Stockport MBC. This is to provide all the transport requirements to Valley School in Bramhall, taking primary school children to and from school, using 12-13 accessible minibuses and associated staff.

The contract value over the 3 years is in excess of 1.2 million which provides a certain amount of financial security for the organisation.

Despite this, our financial examination of the accounts for 22/23 shows a deficit of 50k, which is exclusively due to monies accrued due to an outstanding pension dispute with SMBC. A more detailed explanation of how this was achieved can be seen in the main body of the accounts.

Due to the high volume of use/mileage EGCT vehicles generate, regular repair and maintenance is paramount to ensure vehicles are safe and comply to current legislation. The cost of keeping the vehicles in tip top condition is become increasing more and more expensive, especially as the fleet gets older. Maintenance and repair costs have increased by over 35% in the last 12 months

Looking forward it is hoped that EGCT can continue to provide essential transport services throughout Stockport, and secure additional funding to resurrect its individual travel service.

Finally, can I thank my friends and colleagues on the Management Committee for their ongoing help and support and to all the employees at EGCT of their exceptional dedication during such difficult times

THANK YOU

John Kenny (Chairman)

# EASY-GO CT (STOCKPORT) LIMITED

## CHAIRMAN'S REPORT

FOR THE YEAR ENDED 31 MARCH 2023

### 4 Year Passenger Trip Analysis 2019-23

	2019/20	2020/21	2021/22	2022/23
INDIVIDUAL PASSENGER JOURNEYS	9494	2078	8617	8261
INDIVIDUAL PASSENGER JOURNEYS CANCELLED	546	87	407	775
INDIVIDUAL W/C JOURNEYS	3113	853	2738	3456
% W/C JOURNEYS	32.7	41.0	31.8	41.8
GROUP TRAVEL JOURNEYS	1380	12	866	1495
GROUP TRAVEL W/C JOURNEYS	128	0	72	133
% W/C JOURNEYS	9.3	0	8.3	8.9
SEN JOURNEYS	20671	12017	17969	14296
RENAL JOURNEYS	9420	7248	8257	9064
CONTRACT W/C JOURNEYS	7994	4516	7112	7305
CONTRACT CANCELLATIONS	1229	551	873	2975
CONTRACT TOTAL JOURNEYS	30091	19265	26226	23360
% W/C JOURNEYS	26.6	23.4	27.1	31.3
TOTAL OVERALL JOURNEYS	40965	21355	35705	33116

# **EASY-GO CT (STOCKPORT) LIMITED**

## **CHAIRMAN'S REPORT**

***FOR THE YEAR ENDED 31 MARCH 2023***

---

As always there are many organisations and partners that we need to thank for their continuing support.

These included: -

Azets Accountancy  
Central Manchester Foundation Trust NHS (CMFT)  
Department for Transport (DfT)  
Community Transport Association (CTA)  
Transport for Greater Manchester (TfGM)  
Environ Properties  
Peninsula  
Pinnacle Engineering  
Stockport Special Educational Need Transport  
Valley School Bramhall  
QBE Insurance Group  
Wright Sure

# EASY-GO CT (STOCKPORT) LIMITED

## SUMMARY FOR THE YEAR

### *FOR THE YEAR ENDED 31 MARCH 2023*

---

This has been the first full year of stability since the end of the Covid 19 pandemic. This has helped in creating a much more secure platform from which to plan for the year ahead, instead of the "firefighting" approach, adopted over the past few years.

Passenger numbers have remained reasonably consistent over the period, even with the loss of the individual travel service.

The Management Committee have met on a regular basis, supporting the management team at EGCT. Holding meetings in a virtual capacity, which have had their challenges, especially the unpredictable technology.

We continue to operate a renal dialysis contract, which has for several years been given on a year-by-year basis.

The Section 19 legislation saga appears to have finally been resolved for the time being, however, there could still be legal appeals/challenges made.

The wonderful spirit shown from all the staff at EGCT continues, showing the same dedication, helpfulness, and that caring attitude, which sets EGCT apart from the rest.

Fundraising and funding Grants, as a source of income is ongoing, but with limited opportunities and results. Funding is available where specific projects can be developed, rather than to cover ongoing operational costs.

We have therefore, concentrated our efforts with our successful strategy of bidding for, and being awarded contracts to provide accessible transport to the NHS and local authorities

This has provided, the organisation, with a steady and reliable income as well as enabling us to utilise our resources and expertise effectively and efficiently.

During the summer we tendered and were successfully awarded a contract to provide SEN transport to Valley School in Bramhall. This is a 3 year contract, with an additional 2 years available, providing some stability going forward.

**We also must, however, ensure we don't become too reliant on contracts alone and explore other more varied forms of transport.**

As stated above, our strategy has been to seek, pursue and tender for appropriate contracts to provide a guaranteed income without overlooking the transport we provide for individuals going to Disability Stockport's Primus Group and Supportability.

Currently our fleet comprises of 95% accessible vehicles, our longstanding policy has been.

**"To maintain a modern, safe, reliable and cost-efficient fleet," where possible, which means we aim to replace vehicles which are over 10 years old or have completed more than 200,000 miles.**

Many of our vehicles have exceeded this milestone and as a consequence, repair and maintenance costs have soared with the cost of materials, parts and labour continuing to rise. Availability of specialist parts and the delivery time is becoming very concerning, resulting in vehicles being off the road for months at a time.

We continue to plan, develop, and prepare for the ongoing challenges which lie ahead, such as staff training, looking for innovative new business, finding and obtaining suitable replacement vehicles, keeping the service running to the normal high standards expected.

As always, I would like to take this opportunity to thank all my colleagues on the Management Committee for their ongoing help and support and to all the employees at EGCT of their exceptional dedication and endless hard work over the last year which has enabled many people to undertake essential journeys all across the conurbation.

# **EASY-GO CT (STOCKPORT) LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

---

The trustees present their report and accounts for the year ended 31 March 2023.

Easy-Go CT (Stockport) Limited is a registered charity (No. 1142212) and a company (No. 03285361) limited by membership guarantee. Its registered office is shown on the legal and administrative information page; the charity's activities were previously reported under charity number 1013459.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, set out on page 4, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and activities**

The object of the Company is to provide a community transport service for the inhabitants of Stockport and the surrounding area who are in need of such a service because of age, sickness, disability (mental or physical), poverty and because of a lack of availability of adequate public passenger services.

The public benefit of the charity is achieved by providing personal and group travel service for disabled residents of Stockport using vehicles specifically adapted for this purpose.

In setting out the aims, objectives and planning our activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

#### **Financial review**

During the period, the total incoming resources were £652,198 as compared to £590,549 in the previous period.

Total resources expended in the period were £702,907 as compared to £587,911 in the previous period.

The deficit for the year was £50,709 as compared to a surplus of £2,638 in the prior period.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Unrestricted funds which have not been designated for a specific use are adequately stated.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

---

# **EASY-GO CT (STOCKPORT) LIMITED**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

### **Structure, governance and management**

#### **Governing Document**

The charity is governed by its constitution adopted 17 August 1988 and amended 7 October 1991 and 6 July 1992. This was superseded by the Memorandum and Articles dated 15 July 2011 and amended by a Special Resolution registered 27 September 2011.

#### **Governing Bodies**

The Board of Trustees is responsible for the overall governance of the charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

G M Wong

D Barrett

J F Kenny (Chairman)

J Gonzalez

#### **Recruitment and Training of Trustees**

The trustees are appointed at the Annual General Meeting. All trustees retire each year and are eligible for reappointment. Nominations are made by members of the service. Professional advisers and other appointments are appointed at the Annual General Meeting or by the management committee.

There is no formal training for the trustees, all appointed trustees are professionals or have an interest in the charity. The trustees are able to use other trustees or third party advisors if needed.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

#### **Statement of Trustees Responsibilities**

The trustees, who are also the directors of Easy-Go CT (Stockport) Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The board of trustees meet a number of times throughout the year including the AGM meeting. The day to day running of the charity is the responsibility of the management team.

**EASY-GO CT (STOCKPORT) LIMITED**

**TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2023**

---

The trustees' report was approved by the Board of Trustees.



J F Kenny (Chairman)

Trustee

Dated: 30/11/23

# EASY-GO CT (STOCKPORT) LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF EASY-GO CT (STOCKPORT) LIMITED

---

I report to the trustees on my examination of the financial statements of Easy-Go CT (Stockport) Limited (the charity) for the year ended 31 March 2023.

#### Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity'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 ICAEW, 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:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Jonathan Ward - ACA

Azets Audit Services  
Alpha House  
4 Greek Street  
Stockport  
Cheshire  
SK3 8AB  
United Kingdom

Dated: 4/12/2023

## EASY-GO CT (STOCKPORT) LIMITED

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
<b><u>Income and endowments from:</u></b>			
Donations and legacies	3	-	44,906
Charitable activities	5	636,746	530,489
Investments	4	812	3
Other income	6	14,640	15,151
<b>Total income</b>		<b>652,198</b>	<b>590,549</b>
<b><u>Expenditure on:</u></b>			
Charitable activities	7	702,357	587,911
Other	11	550	-
<b>Total resources expended</b>		<b>702,907</b>	<b>587,911</b>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(50,709)</b>	<b>2,638</b>
Fund balances at 1 April 2022		77,958	75,320
<b>Fund balances at 31 March 2023</b>		<b>27,249</b>	<b>77,958</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# EASY-GO CT (STOCKPORT) LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		35,340		29,396
Investments	14		1		1
			<u>35,341</u>		<u>29,397</u>
<b>Current assets</b>					
Debtors	15	81,849		62,406	
Cash at bank and in hand		189,431		103,401	
		<u>271,280</u>		<u>165,807</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(279,372)</u>		<u>(117,246)</u>	
Net current (liabilities)/assets			(8,092)		48,561
<b>Total assets less current liabilities</b>			<u>27,249</u>		<u>77,958</u>
<b>Income funds</b>					
Unrestricted funds			27,249		77,958
			<u>27,249</u>		<u>77,958</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

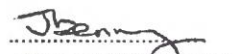
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 6-11-2023

  
.....  
G M Wong  
Trustee

  
.....  
J F Kenny (Chairman)  
Trustee

Company registration number 03285361

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

#### Charity Information

Easy-Go CT (Stockport) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Oak House, Newby Road Industrial Estate, Hazel Grove, Stockport, Cheshire, SK7 5DA, United Kingdom.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, set out on page 4, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustee's have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grant and contract income is recognised in accordance with the terms of those grants and contracts.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business.

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

(Continued)

##### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are included in the statement of financial activities on an accruals basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories in the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly whilst others are apportioned on an appropriate basis.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

(a) Motor vehicles are stated at cost. Depreciation is provided at 20% per annum on a straight line basis, in order to write off each asset over its useful life.

(b) Fixtures, fittings and equipment are stated at cost. Depreciation is provided at 10% per annum on a straight line basis, in order to write off each asset over its useful life.

(c) Computer equipment is stated at cost. Depreciation is provided at 33% per annum on a straight line basis, in order to write off each asset over its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Expenditure

All expenditure is accounted for on an accruals basis.

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no critical accounting estimates and judgements.

### 3 Grant income

	2023	2022
	£	£
Grant income	-	44,906
	<u>          </u>	<u>          </u>

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	812	3
	<u>          </u>	<u>          </u>



## EASY-GO CT (STOCKPORT) LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

#### 6 Other Income

	2023	2022
	£	£
Bus Service Operators Grant	14,640	15,151

#### 7 Charitable activities

	2023	2022
	£	£
Staff costs	450,108	386,923
Depreciation and impairment	14,958	14,169
Motor expenses	192,055	140,737
Consultancy fees	7,028	5,630
	<u>664,149</u>	<u>547,459</u>
Share of support costs (see note 8)	35,708	38,152
Share of governance costs (see note 8)	2,500	2,300
	<u>702,357</u>	<u>587,911</u>
<b>Analysis by fund</b>		
Unrestricted funds	702,357	
	<u>702,357</u>	
<b>For the year ended 31 March 2022</b>		
Unrestricted funds		587,911
		<u>587,911</u>

## EASY-GO CT (STOCKPORT) LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs	Support costs	Governance costs	2023	2022	Basis of allocation
	£	£	£	£	
Rent	18,000	-	18,000	18,000	
Office expenses	10,788	-	10,788	12,605	
Sundry	2,807	-	2,807	2,266	
Insurance	2,101	-	2,101	2,140	
Subscriptions	897	-	897	904	
Staff training	210	-	210	307	
Bank charges	104	-	104	151	
Bad debts	311	-	311	1,700	
Clothing	377	-	377	22	
Refreshments and volunteer expenses	113	-	113	57	
Accountancy fees	-	2,500	2,500	2,300	Governance
	<u>35,708</u>	<u>2,500</u>	<u>38,208</u>	<u>40,452</u>	

#### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

#### 10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Drivers	20	18
Passenger assistants	12	11
Administration	2	3
Total	<u>34</u>	<u>32</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	<u>450,108</u>	<u>386,923</u>

There were no employees whose annual remuneration was £60,000 or more.

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 11 Other

	Unrestricted funds	Total
	2023	£ 2022
Net loss on disposal of tangible fixed assets	550	-
	<u>550</u>	<u>-</u>

### 12 Taxation

Easy -Go CT (Stockport) Limited is a registered charity, no provision is made for either current or deferred taxation.

### 13 Tangible fixed assets

	Computers £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2022	-	358,191	358,191
Additions	253	21,199	21,452
Disposals	-	(33,942)	(33,942)
At 31 March 2023	<u>253</u>	<u>345,448</u>	<u>345,701</u>
<b>Depreciation and impairment</b>			
At 1 April 2022	-	328,795	328,795
Depreciation charged in the year	-	14,958	14,958
Eliminated in respect of disposals	-	(33,392)	(33,392)
At 31 March 2023	<u>-</u>	<u>310,361</u>	<u>310,361</u>
<b>Carrying amount</b>			
At 31 March 2023	<u>253</u>	<u>35,087</u>	<u>35,340</u>
At 31 March 2022	<u>-</u>	<u>29,396</u>	<u>29,396</u>

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 14 Fixed asset investments

	Unlisted investments £
<b>Cost or valuation</b> At 1 April 2022 & 31 March 2023	1
<b>Carrying amount</b> At 31 March 2023	1
At 31 March 2022	1

### 15 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	62,948	44,100
Other debtors	9,961	9,228
Prepayments and accrued income	8,940	9,078
	<u>81,849</u>	<u>62,406</u>

### 16 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	148,055	16,479
Accruals and deferred income	131,317	100,767
	<u>279,372</u>	<u>117,246</u>

## EASY-GO CT (STOCKPORT) LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

#### 17 Related party transactions

##### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023	2022
	£	£
Aggregate compensation	60,945	59,092
	<u>60,945</u>	<u>59,092</u>

##### Transactions with related parties

During the year the charity entered into the following transactions with related parties:

During the year Easy-Go CT (Stockport) Limited paid Tour Media £1,400 (2022 - £1,000) for web site support. Tour Media is controlled by Mr D Jackson who is the son of the general manager Mr C Schoolden.

**EASY-GO CT (STOCKPORT) LIMITED**

England & Wales - Charity number 1142212

---

# Accounts

---

# 2021/22 ANNUAL REPORT



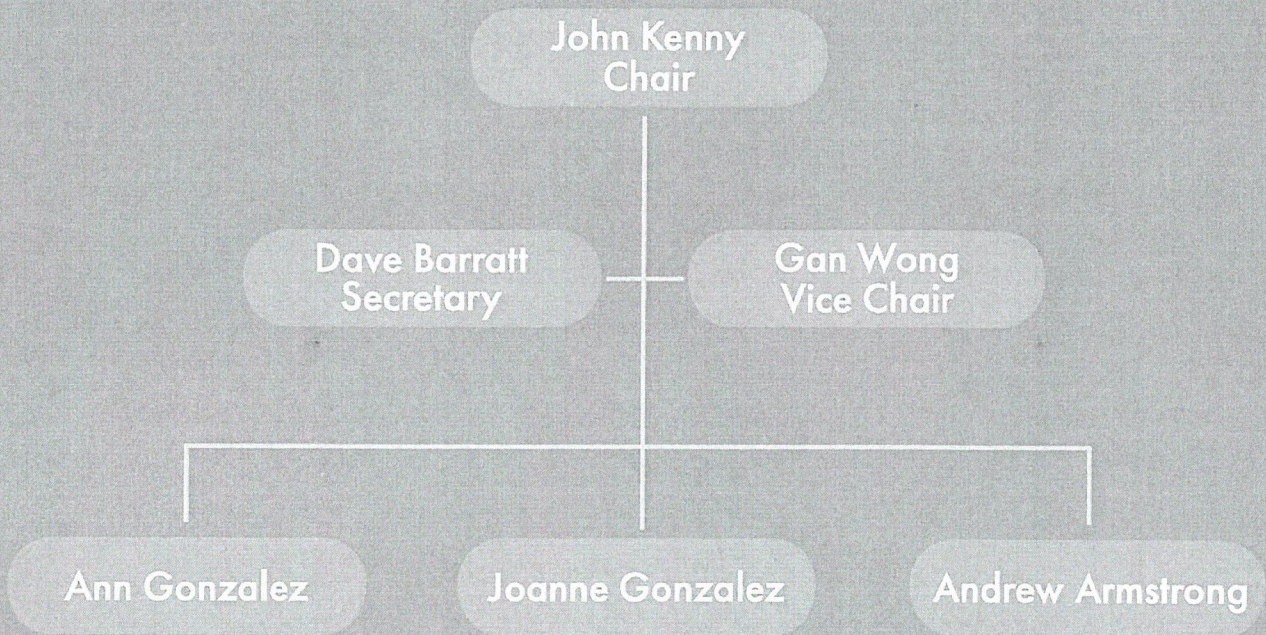
easy go

**EASY GO COMMUNITY TRANSPORT (STOCKPORT) LTD,  
OAK HOUSE,  
NEWBY ROAD INDUSTRIAL ESTATE,  
HAZEL GROVE,  
STOCKPORT.  
SK7 5DA.**

**TELEPHONE NUMBER: 0161 419 3580  
E-MAIL: [INFO@EASYGOCT.ORG.UK](mailto:INFO@EASYGOCT.ORG.UK)  
WEBSITE: [WWW.EASYGOCT.ORG.UK](http://WWW.EASYGOCT.ORG.UK)  
TWITTER: [@EASYGO\\_CT](https://twitter.com/EASYGO_CT)**

**easy-go**

# TRUSTEES 2021/2022



# STAFF & VOLUNTEERS 2021/2022



## *Office Staff*

Carl Schoolden - General Manager  
Sue Smith - Operations Manager  
Grant Misell - Administrator  
Lucy Birkhead - Operations Assistant

## *Drivers*

Paul Jones	David Shearman
Ian Kennedy	John Bolton
Colin Shelmerdine	Danny Bond
Sharon Picken	Stephen Hennessey
Darren Johnston	Henry Woodward
Graham Shaw	John Ford
Christian White Joe	Stephen Burke
Woodward	Michael Neild
Barry Udale	Alan Foster
Gordon Pell	Winston Scarlott

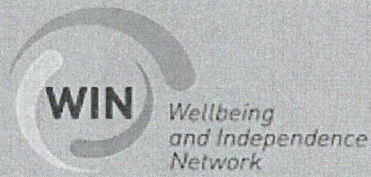
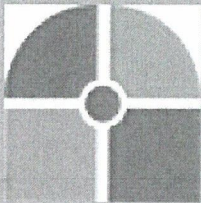
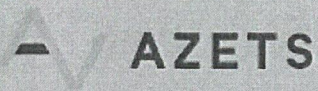
## *Passenger Assistants*

Lesley Lister	Lucy Birkhead
Tracey Roberts	Johana Worley
Bev Jones	Leanne Scott
Linda Clayton	Alistair Hill
Mandy Jackson	Susan Burke
Melanie Meadows	

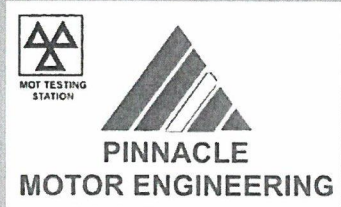
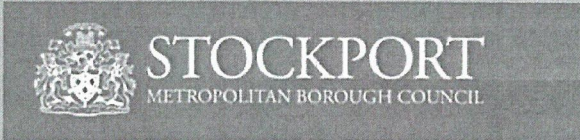
## *Volunteers*

Gan Wong	Anne Gonzalez
Andrew Armstrong	John Kenny
Dave Barratt	

# ACKNOWLEDGEMENTS



**GMCVO**



**Charity registration number 1142212**

**Company registration number 03285361 (England and Wales)**

**EASY-GO CT (STOCKPORT) LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# EASY-GO CT (STOCKPORT) LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	G M Wong D Barrett J F Kenny (Chairman) J Gonzalez	(Appointed 6 December 2021)
<b>Charity number</b>	1142212	
<b>Company number</b>	03285361	
<b>Registered office</b>	Oak House Newby Road Industrial Estate Hazel Grove Stockport Cheshire United Kingdom SK7 5DA	
<b>Independent examiner</b>	Azets Audit Services Alpha House 4 Greek Street Stockport Cheshire United Kingdom SK3 8AB	

---

# EASY-GO CT (STOCKPORT) LIMITED

## CONTENTS

---

	<b>Page</b>
Chairman's report	1 - 2
Summary for the year	3
Trustees' report	4 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 - 17

---

# EASY-GO CT (STOCKPORT) LIMITED

## CHAIRMAN'S REPORT

### FOR THE YEAR ENDED 31 MARCH 2022

---

I am pleased to inform you that it has been another highly successful and rewarding year for Easy Go Community Transport (EGCT)

After the extraordinary challenges faced in 2020/21, this year has seen a return to the levels of service last seen in 2019/20.

Productivity has exceeded all our expectations and demonstrates the hard work, commitment and dedication shown by all the employees and volunteers of EGCT.

The impact of covid 19 led to a significant decrease in passenger numbers during 20/21 but as the table below shows passenger numbers have recovered appreciably during 21/22.

EGCT has continued to provide a number of valuable and necessary services throughout the period, such as Special Educational Needs transport, Renal Dialysis transport, Group & Individual travel.

The management committee has still been able to conduct the organisations business in a virtual capacity via Zoom, which still creates the occasional technical hiccup from time to time!

For the first half of 21/22 we were able to take advantage of the governments flexible furlough scheme, providing greater operational deployment of staff and resources.

The organisations financial position during the period was greatly helped be the reimbursement payment for Bus Service Operators Grant (BSOG) being set at pre covid 19 levels, allowing for any drop in patronage, providing additional revenue for the charity.

Despite all the difficulties, EGCT managed to show a slight surplus of £2638.00 for the year. A more detailed explanation of how this was achieved can be seen in the main body of the accounts.

On a sadder note, we were unsuccessful in securing funding for our Individual travel service, the consequence of which meant the service ceased at the end of March 22. This was a service EGCT provided for over 30 years allowing people with complex mobility needs to travel freely around Stockport and beyond for whatever reason. This service will be sadly missed by all that had benefitted from this service over the many years of operation.

Looking to the future, I hope that EGCT can demonstrate to funders not just by its longevity, but by the valuable services it continues to provide to the residents of Stockport, that it is an essential part of the transport strategy within SMBC.

Finally, can I thank my friends and colleagues on the Management Committee for their ongoing help and support and to all the employees at EGCT of their exceptional dedication during such challenging times

THANK YOU

John Kenny (Chairman)

#### 3-year passenger trip analysis 2019-22:

	2019/20	2020/21	2021/22
<b>INDIVIDUAL PASSENGER JOURNEYS</b>	<b>6293</b>	<b>1423</b>	<b>6820</b>
<b>INDIVIDUAL PASSENGER JOURNEYS CANCELLED</b>	<b>546</b>	<b>87</b>	<b>407</b>
<b>INDIVIDUAL W/C JOURNEYS</b>	<b>3113</b>	<b>853</b>	<b>2738</b>
<b>GROUP TRAVEL JOURNEYS</b>	<b>1380</b>	<b>12</b>	<b>866</b>
<b>PRIMUS JOURNEYS</b>	<b>3201</b>	<b>655</b>	<b>1797</b>
<b>SEN JOURNEYS</b>	<b>20671</b>	<b>12017</b>	<b>17969</b>
<b>RENAL JOURNEYS</b>	<b>9420</b>	<b>7248</b>	<b>8257</b>
<b>TOTAL JOURNEYS</b>	<b>40965</b>	<b>21355</b>	<b>35705</b>

# **EASY-GO CT (STOCKPORT) LIMITED**

## **CHAIRMAN'S REPORT**

***FOR THE YEAR ENDED 31 MARCH 2022***

---

As always there are many organisations and partners that we need to thank for their continuing support.

These included: -

Azets Accountancy  
Central Manchester Foundation Trust NHS (CMFT)  
Department for Transport (DfT)  
Community Transport Association (CTA)  
Transport for Greater Manchester (TfGM)  
Environ Properties  
Peninsula  
Pinnacle Engineering  
Wellbeing and Independence Network (WIN)  
Stockport Special Educational Need Transport  
Valley School Bramhall  
Overdale School Offerton  
QBE Insurance Group  
Wright Sure

## **EASY-GO CT (STOCKPORT) LIMITED**

### **SUMMARY FOR THE YEAR**

#### ***FOR THE YEAR ENDED 31 MARCH 2022***

---

This has been yet another very challenging year where many negative factors have tested the resolve of all the staff, volunteers and Management Committee, however some positive aspects have emerged during these difficult times which has helped to mitigate the impact on our operations. These have included:

- Continue to operate to the same high standards, whilst continuing to operate during a worldwide pandemic.
- Gradual return of our individual passenger journeys, and a modest increase in group travel journeys.
- Income generation beginning to return to pre-Covid19 levels.
- Continue to conduct productive Management Meetings Virtually and the unpredictable technology!!
- Continuing to operate a renal dialysis contract, which has for several years been given on a year by year basis.
- The Section 19 legislation saga appears to have been finally resolved for the time being, however there could still be legal appeals/challenges made.
- The outstanding spirit shown from all the staff, by remaining helpful, supportive and caring during difficult and testing times. This has been invaluable in keeping the service running.

Fundraising and funding Grants, as a source of income, continue to be non-existent, and where available are normally provided for a specific project, rather than to cover ongoing operational costs. Therefore, we have continued with our successful strategy of bidding for, and being awarded contracts to provide accessible transport to the NHS and local authorities. This has provided, the organisation, with a steady and reliable income as well as enabling us to utilise our resources and expertise effectively and efficiently. However, awarding bodies continue to be reluctant to award long term contracts, which can restrict any long term planning. We also must ensure we don't become too reliant on contracts alone, at the costs of other valuable services.

As stated above, our strategy has been to seek, pursue and tender for appropriate contracts to provide a guaranteed income without overlooking the transport we provide for individuals going to Disability Stockport's Primus Group and Supportability.

As part of the Wellbeing and Independent Network we continue to work with Stockport Car Scheme, to provide community transport services to individuals and groups who are unable to access conventional public transport.

Operationally we still managed to provide services during a pandemic albeit at slightly reduced levels as highlighted in the above table.

Currently our fleet comprises of 95% accessible vehicles, our longstanding policy has been "To maintain a modern, safe, reliable and cost-efficient fleet," where possible, which means we aim to replace vehicles which are over 10 years old or have completed more than 200,000 miles.

Many of our vehicles are approaching this age/mileage, and consequently maintenance costs are ever increasing. However, it is proving difficult to find cost effective replacements, especially given the uncertainties over long term contracts highlighted above.

A substantial amount of planning, development and training have been utilised so the many challenges which lie ahead, such as maximising our chances of gaining new business, finding and obtaining suitable replacement vehicles, keeping the service running to the normal high standards expected.

# **EASY-GO CT (STOCKPORT) LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2022**

---

The trustees present their report and accounts for the year ended 31 March 2022.

Easy-Go CT (Stockport) Limited is a registered charity (No. 1142212) and a company (No. 03285361) limited by membership guarantee. Its registered office is shown on the legal and administrative information page; the charity's activities were previously reported under charity number 1013459.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, set out on page 4, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

### **Objectives and activities**

The object of the Company is to provide a community transport service for the inhabitants of Stockport and the surrounding area who are in need of such a service because of age, sickness, disability (mental or physical), poverty and because of a lack of availability of adequate public passenger services.

The public benefit of the charity is achieved by providing personal and group travel service for disabled residents of Stockport using vehicles specifically adapted for this purpose.

In setting out the aims, objectives and planning our activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

### **Financial review**

During the period, the total incoming resources were £590,549 as compared to £559,876 in the previous period.

Total resources expended in the period were £587,911 as compared to £546,912 in the previous period.

The surplus for the year was £2,638 as compared to a surplus of £12,964 in the prior period.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Unrestricted funds which have not been designated for a specific use are adequately stated.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

---

## **EASY-GO CT (STOCKPORT) LIMITED**

### **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022**

---

#### **Governing Document**

The charity is governed by its constitution adopted 17 August 1988 and amended 7 October 1991 and 6 July 1992. This was superseded by the Memorandum and Articles dated 15 July 2011 and amended by a Special Resolution registered 27 September 2011.

#### **Governing Bodies**

The Board of Trustees is responsible for the overall governance of the charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

G M Wong

D Barrett

J F Kenny (Chairman)

J Gonzalez

(Appointed 6 December 2021)

#### **Recruitment and Training of Trustees**

The trustees are appointed at the Annual General Meeting. All trustees retire each year and are eligible for reappointment. Nominations are made by members of the service. Professional advisers and other appointments are appointed at the Annual General Meeting or by the management committee.

There is no formal training for the trustees, all appointed trustees are professionals or have an interest in the charity. The trustees are able to use other trustees or third party advisors if needed.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The board of trustees meet a number of times throughout the year including the AGM meeting. The day to day running of the charity is the responsibility of the management team.

The trustees' report was approved by the Board of Trustees.

  
.....  
**J F Kenny (Chairman)**

Trustee

Dated: 21/2/22

# EASY-GO CT (STOCKPORT) LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF EASY-GO CT (STOCKPORT) LIMITED

---

I report to the trustees on my examination of the financial statements of Easy-Go CT (Stockport) Limited (the charity) for the year ended 31 March 2022.

#### Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity'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 ICAEW, 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:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Jonathan Ward - ACA

Azets Audit Services  
Alpha House  
4 Greek Street  
Stockport  
Cheshire  
SK3 8AB  
United Kingdom

Dated: 12/2/2022

## EASY-GO CT (STOCKPORT) LIMITED

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

---

	Notes	2022 £	2021 £
<b><u>Income and endowments from:</u></b>			
Donations and legacies	3	44,906	67,064
Charitable activities	5	530,489	477,563
Investments	4	3	98
Other income	6	15,151	15,151
		<hr/>	<hr/>
<b>Total income</b>		<b>590,549</b>	<b>559,876</b>
<b><u>Expenditure on:</u></b>			
Charitable activities	7	587,911	546,912
		<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		<b>2,638</b>	<b>12,964</b>
Fund balances at 1 April 2021		75,320	62,356
		<hr/>	<hr/>
<b>Fund balances at 31 March 2022</b>		<b>77,958</b>	<b>75,320</b>
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# EASY-GO CT (STOCKPORT) LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		29,396		27,774
Investments	13		1		1
			<u>29,397</u>		<u>27,775</u>
<b>Current assets</b>					
Debtors	14	62,406		69,651	
Cash at bank and in hand		103,401		181,973	
		<u>165,807</u>		<u>251,624</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(117,246)</u>		<u>(204,079)</u>	
Net current assets			<u>48,561</u>		<u>47,545</u>
<b>Total assets less current liabilities</b>			<u><u>77,958</u></u>		<u><u>75,320</u></u>
<b>Income funds</b>					
Unrestricted funds			<u>77,958</u>		<u>75,320</u>
			<u><u>77,958</u></u>		<u><u>75,320</u></u>

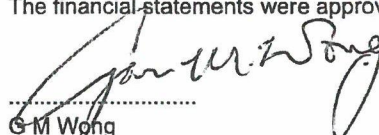
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 9/12/22.

  
G M Wong  
Trustee

  
J F Kenny (Chairman)  
Trustee

Company registration number 03285361

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

#### Charity information

Easy-Go CT (Stockport) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Oak House, Newby Road Industrial Estate, Hazel Grove, Stockport, Cheshire, SK7 5DA, United Kingdom.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, set out on page 4, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustee's have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grant and contract income is recognised in accordance with the terms of those grants and contracts.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business.

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are included in the statement of financial activities on an accruals basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories in the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly whilst others are apportioned on an appropriate basis.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

(a) Motor vehicles are stated at cost. Depreciation is provided at 20% per annum on a straight line basis, in order to write off each asset over its useful life.

(b) Fixtures, fittings and equipment are stated at cost. Depreciation is provided at 10% per annum on a straight line basis, in order to write off each asset over its useful life.

(c) Computer equipment is stated at cost. Depreciation is provided at 33% per annum on a straight line basis, in order to write off each asset over its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies (Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Expenditure

All expenditure is accounted for on an accruals basis.

## EASY-GO CT (STOCKPORT) LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no critical accounting estimates and judgements.

#### 3 Grant income

	2022	2021
	£	£
Grant income	44,906	67,064

#### 4 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	3	98



## EASY-GO CT (STOCKPORT) LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

#### 6 Other income

	2022	2021
	£	£
Other income	15,151	15,151

#### 7 Charitable activities

	2022	2021
	£	£
Staff costs	386,923	374,841
Depreciation and impairment	14,169	23,199
Motor expenses	140,737	102,816
Consultancy fees	5,630	6,772
	<u>547,459</u>	<u>507,628</u>

Share of support costs (see note 8)	38,152	37,309
Share of governance costs (see note 8)	2,300	1,975

	<u>587,911</u>	<u>546,912</u>
--	----------------	----------------

#### Analysis by fund

Unrestricted funds	<u>587,911</u>	
	<u>587,911</u>	

#### For the year ended 31 March 2021

Unrestricted funds		<u>546,912</u>
		<u>546,912</u>

## EASY-GO CT (STOCKPORT) LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs	Support costs	Governance costs	2022	2021	Basis of allocation
	£	£	£	£	
Rent	18,000	-	18,000	18,000	
Office expenses	12,605	-	12,605	10,881	
Sundry	2,266	-	2,266	757	
Insurance	2,140	-	2,140	2,738	
Subscriptions	904	-	904	813	
Staff training	307	-	307	-	
Bank charges	151	-	151	47	
Bad debts	1,700	-	1,700	3,381	
Clothing	22	-	22	466	
Refreshments and volunteer expenses	57	-	57	226	
Accountancy fees	-	2,300	2,300	1,975	Governance
	<u>38,152</u>	<u>2,300</u>	<u>40,452</u>	<u>39,284</u>	

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Drivers	18	18
Passenger assistants	11	12
Administration	3	3
Total	<u>32</u>	<u>33</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<u>386,923</u>	<u>374,841</u>

There were no employees whose annual remuneration was £60,000 or more.

### 11 Taxation

Easy -Go CT (Stockport) Limited is a registered charity, no provision is made for either current or deferred taxation.

## EASY-GO CT (STOCKPORT) LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

#### 12 Tangible fixed assets

	Fixtures, Motor vehicles fittings & equipment		Total
	£	£	£
<b>Cost</b>			
At 1 April 2021	4,596	342,400	346,996
Additions	-	15,791	15,791
Disposals	(4,596)	-	(4,596)
At 31 March 2022	-	358,191	358,191
<b>Depreciation and impairment</b>			
At 1 April 2021	4,596	314,626	319,222
Depreciation charged in the year	-	14,169	14,169
Eliminated in respect of disposals	(4,596)	-	(4,596)
At 31 March 2022	-	328,795	328,795
<b>Carrying amount</b>			
At 31 March 2022	-	29,396	29,396
At 31 March 2021	-	27,774	27,774

#### 13 Fixed asset investments

	Unlisted investments £
<b>Cost or valuation</b>	
At 1 April 2021 & 31 March 2022	1
<b>Carrying amount</b>	
At 31 March 2022	1
At 31 March 2021	1

#### 14 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	44,100	50,253
Other debtors	9,228	10,013
Prepayments and accrued income	9,078	9,385
	62,406	69,651

## EASY-GO CT (STOCKPORT) LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

**15 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	16,479	202,329
Accruals and deferred income	100,767	1,750
	<u>117,246</u>	<u>204,079</u>

**16 Related party transactions**

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	59,092	59,486
	<u>59,092</u>	<u>59,486</u>

**Transactions with related parties**

During the year the charity entered into the following transactions with related parties:

During the year Easy-Go CT (Stockport) Limited paid Tour Media £1,000 (2021 - £1,000) for web site support. Tour Media is controlled by Mr D Jackson who is the son of the general manager Mr C Schoolden.

**EASY-GO CT (STOCKPORT) LIMITED**

England & Wales - Charity number 1142212

---

# Accounts

---



Community Transport



# Annual Report

2020 - 2021

**Easy go Community Transport** (Stockport) LTD  
Oak House  
Newby Road Industrial Estate  
Hazel Grove  
Stockport  
SK7 5DA

**Telephone Number: 0161 419 3580**  
**E-Mail: [info@easygoct.org.uk](mailto:info@easygoct.org.uk)**  
**Website: [www.easygoct.org.uk](http://www.easygoct.org.uk)**  
**Twitter: [@EasyGo\\_CT](https://twitter.com/EasyGo_CT)**

# Staff & Volunteers 2020/2021

## Office Staff

Carl Schoolden

Sue Smith

Grant Misell

Lucy Birkhead

General Manager

Operations Manager

Administrator

Operations Assistant

## Drivers

Paul Jones

Colin Shelmerdine

Darren Watt

Christian White

Barry Udale

David Shearman

Danny Bond

Henry Woodward

Stephen Burke

Alan Foster

Ian Kennedy

Mike Nolan

Graham Shaw

Joe Woodward

Gordon Pell

John Bolton

Richard Greaves

John Ford

Garry Barratt

Winston Scarlott

## Passenger Assistant

Lesley Lister

Bev Jones

Lauren Hollinshead

Lucy Birkhead

Leanne Scott

Susan Burke

Tracey Roberts

Linda Clayton

Leone Edge

Johana Worley

Alistair Hill

## Volunteers

Gan Wong

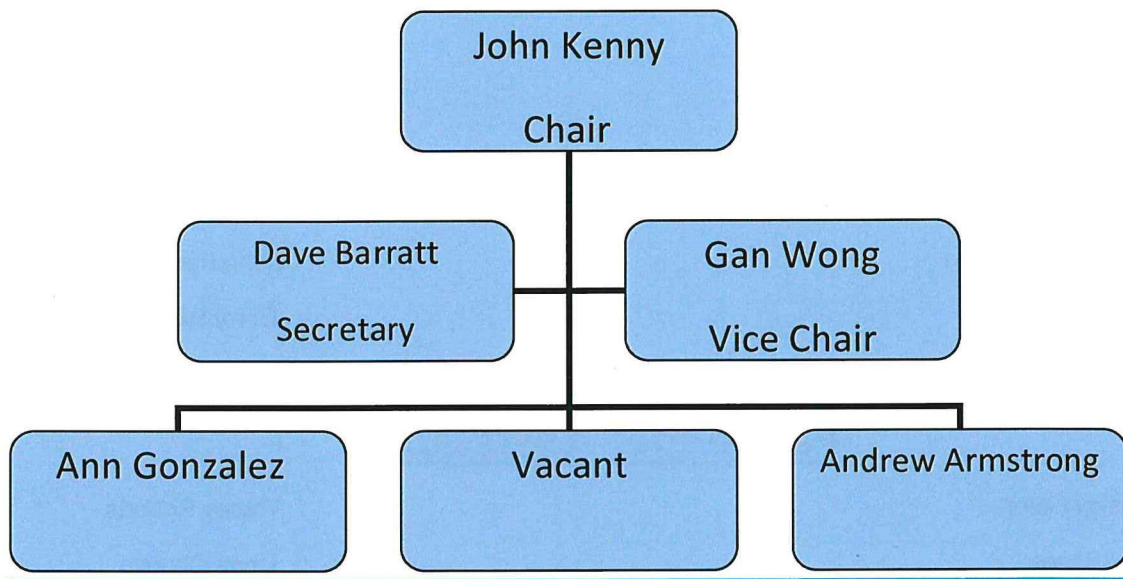
Andrew Armstrong

Anne Gonzalez

Dave Barratt

John Kenny

## Trustees 2020/2021



Charity Registration No. 1142212

Company Registration No. 03285361 (England and Wales)

**EASY-GO CT (STOCKPORT) LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# EASY-GO CT (STOCKPORT) LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	G M Wong D Barrett J F Kenny (Chairman)
<b>Charity number</b>	1142212
<b>Company number</b>	03285361
<b>Registered office</b>	Oak House Newby Road Industrial Estate Hazel Grove Stockport Cheshire United Kingdom SK7 5DA
<b>Independent examiner</b>	Azets Audit Services Alpha House 4 Greek Street Stockport Cheshire United Kingdom SK3 8AB

---

# EASY-GO CT (STOCKPORT) LIMITED

## CONTENTS

---

	Page
Chairman's report	1 - 3
Summary for the year	4 - 5
Trustees' report	6 - 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 - 20

---

# EASY-GO CT (STOCKPORT) LIMITED

## CHAIRMAN'S REPORT

*FOR THE YEAR ENDED 31 MARCH 2021*

---

The Covid-19 pandemic has meant changes and disruption to everyday life, having a profound effect on everyone. This included staying at home and not travelling, for the majority of people, for weeks on end, adapting to zoom calls rather than face to face meetings, the wearing of personal protective equipment and not being able to meet with family and friends are just a few of the experiences that people have had to endure and it has been no different to the operations of Easy Go Community Transport. However, the challenges, presented by the pandemic, the never-ending changes to legislation and Health & Safety have been met with professionalism and dedication by everyone involved in the organisation. All have had to adapt to the ever-changing situation, including the wonderful world of furlough or staff having to self-isolate due to being in close contact with someone who has the virus, but everyone has more than played their part which has allowed the organisation to continue operating. I wish to thank everyone for their diligence & fortitude through these extremely difficult and challenging times.

The committee has continued to function & have held regular meetings via the Zoom, even if we do occasionally still forget we're on mute or our internet connection fails!!

I'm always thrilled when I look back at the achievements of Easy Go Community Transport and during this period even more so due to the extraordinarily difficult and challenging circumstance. The energy, hard work and the enthusiasm of the team, together with the support of the Management Committee, has made for another year of providing a much needed service to many.

The organisation has managed to continue a number of vital services, while adapting them accordingly. This included allowing the NHS to move vital/key members of staff to other locations to help with combating the virus. This meant that the renal patients, living in Tameside, were transported to other renal units located around Manchester and beyond.

Transport has also been provided to children of key workers, along with our regular Special Educational Needs Children whose parents were key workers, or children who required specialist equipment located at the school.

It should be noted that passenger numbers of children with Special Educational Needs did drop, however due to social distancing measures, and children living in all four corners of the borough, we still had to provide four-six vehicles per day instead of the usually eleven vehicles needed to undertake this work. It should be noted that staff not needed to fulfil a contract weren't placed on the Governments furlough scheme. The reason for this was due to Stockport Metropolitan Borough Council continuing to pay the contracted price for the transport provided in full, although not all vehicles/staff were being used and therefore claiming furlough for these staff would mean claiming wages twice.

This wasn't the case for those drivers who provided the individual travel service. This service completely stopped apart from providing transport to some passengers with complex mobility issues that need transporting for their vaccinations. This meant that the staff that, unfortunately, weren't needed were placed on the Government furlough scheme.

# EASY-GO CT (STOCKPORT) LIMITED

## CHAIRMAN'S REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The effect on journeys is reflected in the table below showing passenger trips in 2019/20 compared with 2020/21:

Passenger trip analysis 2019/20 against 2020/21

	2019/20	2020/21	VARIANCE
Individual passenger journeys	6293	1423	4870
Individual passenger journeys cancelled	546	87	459
Individual W/C journeys	3113	853	2260
Group travel journeys	1380	12	1308
PRIMUS journeys	3201	655	2546
S.E.N. journeys	20671	12017	8654
RENAL journeys	9420	7248	2172
<b>TOTAL JOURNEYS</b>	<b>40965</b>	<b>21355</b>	<b>19610</b>

The lack of income from no Individual/group travel was luckily substituted by the furlough scheme which paid the driver wages at 80% (with Easy Go Community Transport covering the remaining 20%) and Stockport Metropolitan Borough Council providing a couple of discretionary grants of £5,000 which we are very grateful for and if the grants and furlough scheme hadn't been in place the financial situation and the number of people employed, by the organisation, would have been far worse.

While the easing of restrictions in July 2020 meant that some adult and care groups could reopen, resulting in transport being needed again by some service users. Primus reopened its doors which meant providing reduced transport for some users and additionally the introduction of transport for Supportability (CP Society) users was provided. After several slow starts and setbacks, due to the ever-shifting changes to restrictions, this has become a successful service.

In January 2021 the Operations Manager and General Manager, felt that due to the lack of work they should partake in the governments flexible furlough scheme. After discussing this with the Management Committee, they rotated their working times to seven days on and seven days off – this has worked very effectively to date.

The renal contract, which provides a vital bespoke transport service to a number of people who attend clinic several times per week, has been renegotiated for another 12 months.

I think it's worthwhile as a reminder that all this was all achieved under the constant backdrop of members of staff having to self-isolate due to being in close contact with someone having the virus or the staff member having the virus themselves along with constant changes to legislation, Health & Safety and changes to restrictions.

This yet again demonstrates the true dedication and hard work of all those involved with Easy Go Community Transport. Therefore, a heart-felt thanks from myself and members of The Management Committee must go to all our staff - paid drivers, passenger assistance, and office staff for continuing to provide a vital service to many vulnerable people which will have had a massive positive impact on the many people that use our service especially during these extremely challenging times.

# **EASY-GO CT (STOCKPORT) LIMITED**

## **CHAIRMAN'S REPORT**

***FOR THE YEAR ENDED 31 MARCH 2021***

---

A special thanks to our Management Team for their leadership, time, and dedication to adapting and changing to ensure that services were still provided.

As always there are many organisations and partners that we need to thank for their continuing support to enable us to provide our services.

These included: -

Azets/Booth Ainsworth LLP  
Central Manchester Foundation Trust NHS (CMFT)  
Department for Transport (DfT)  
Environ Properties  
Transport for Greater Manchester (TfGM)  
Peninsula  
Wellbeing and Independence Network (WIN)  
Stockport Car Scheme (SCS)  
Stockport MBC (SEND)  
Valley School Bramhall  
Overdale Centre Bredbury  
Lancastrian School West Didsbury  
QBE insurance  
Pinnacle Motors  
Community Transport Association

Finally, my thanks to my colleagues on the Management Committee for their support, time, and commitment to myself, The Management Team and all the staff during the last 12 months.

# EASY-GO CT (STOCKPORT) LIMITED

## SUMMARY FOR THE YEAR

### FOR THE YEAR ENDED 31 MARCH 2021

---

This has been yet another very challenging year where many negative factors have tested the resolve of all the staff, volunteers and Management Committee, however some positive aspects have emerged during these difficult times which has helped to mitigate the impact on our operations.

Challenges have included: -

- Continue to operate to the same high standards, whilst in the grips of a nationwide pandemic.
- Massive reduction in Group and Individual travel due to the pandemic
- Loss of income due to the reduction in passenger journeys.
- Conducting Management Meetings Virtually and the unpredictable technology!!
- Operating the renal contract, for the past year on year basis, prohibiting forward planning and contributing to an air of uncertainly and poor moral.
- The uncertainty of the current Section 19 legislation and changes that may occur.
- The increasing cost of maintenance sustained to an aging vehicle fleet and other operating cost.

On a positive note

- The contribution from SMBC in the form of a discretionary grant worth £10k was extremely welcome
- The ability to place staff (who weren't needed to work due to the downturn in passenger journeys), onto the government furlough scheme was very beneficial and ultimately ensured we remained financially stable.
- The outstanding spirit shown from all the staff, by remaining helpful, supportive and caring during the darkest times has been invaluable in keeping the service running.

#### **Fundraising and funding**

Grants, as a source of income, continue to be non-existent, and where available are normally provided for a specific project, rather than to cover ongoing operation costs. Therefore, we have continued with our successful strategy of bidding for, and being awarded, long term contracts to provide accessible transport. This has provided, the organisation, with a steady and reliable income as well as enabling us to utilise our resources and expertise effectively and efficiently.

However, awarding bodies continue to be reluctant to award such contracts, and we must be aware of becoming dependent on any one contract.

# **EASY-GO CT (STOCKPORT) LIMITED**

## **SUMMARY FOR THE YEAR**

***FOR THE YEAR ENDED 31 MARCH 2021***

---

### **Contracts**

As stated above, our strategy has been to seek, pursue and tender for appropriate contracts to provide a long term, sustainable income.

In this area we continue to provide transport for individuals to Disability Stockport's Primus Group and Supportability.

As part of the Wellbeing and Independent Network we continue to work with Stockport Car Scheme, to provide community transport services to individuals and groups who are unable to access conventional public transport. Operationally we still managed to provide services during a pandemic albeit at reduced levels.

As highlighted above we continue to operate a contract with the NHS, which provides transport to renal patients to dialysis treatment. As previously reported, and highlighted in this report, we continue to provide this service on short term extensions, for which we are grateful, however it should be noted that this makes long term planning problematic.

### **Accessible vehicles**

Our overall policy is "To maintain a modern, safe, reliable and cost-efficient fleet, which means we aim to replace vehicles over 10 years old or have completed more than 200,000 miles. Many of our vehicles are approaching this age/mileage, and consequently maintenance costs are ever increasing. However, it is proving difficult to find cost effective replacements, especially given the uncertainties over long term contracts highlighted above.

### **Other achievements during the year**

A great deal of time and thought continue to be put into meeting the many challenges which we face, such as maximising our chances of gaining new business, finding and obtaining suitable replacement vehicles, keeping costs under control – such as the reduction of vehicle insurance, and identifying new areas of work.

# **EASY-GO CT (STOCKPORT) LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2021**

---

The trustees present their report and accounts for the year ended 31 March 2021.

Easy-Go CT (Stockport) Limited is a registered charity (No. 1142212) and a company (No. 03285361) limited by membership guarantee. Its registered office is shown on the legal and administrative information page; the charity's activities were previously reported under charity number 1013459.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, set out on page 4, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

### **Objectives and activities**

The object of the Company is to provide a community transport service for the inhabitants of Stockport and the surrounding area who are in need of such a service because of age, sickness, disability (mental or physical), poverty and because of a lack of availability of adequate public passenger services.

The public benefit of the charity is achieved by providing personal and group travel service for disabled residents of Stockport using vehicles specifically adapted for this purpose.

In setting out the aims, objectives and planning our activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

### **Financial review**

During the period, the total incoming resources were £559,876 as compared to £557,745 in the previous period.

Total resources expended in the period were £546,912 as compared to £613,798 in the previous period.

The surplus for the year was £12,964 as compared to a deficit of £56,053 in the prior period.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

## EASY-GO CT (STOCKPORT) LIMITED

### TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

---

Unrestricted funds which have not been designated for a specific use are adequately stated.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Structure, governance and management

##### Governing Document

The charity is governed by its constitution adopted 17 August 1988 and amended 7 October 1991 and 6 July 1992. This was superseded by the Memorandum and Articles dated 15 July 2011 and amended by a Special Resolution registered 27 September 2011.

##### Governing Bodies

The Board of Trustees is responsible for the overall governance of the charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

G M Wong  
D Barrett  
J F Kenny (Chairman)

##### Recruitment and Training of Trustees

The trustees are appointed at the Annual General Meeting. All trustees retire each year and are eligible for reappointment. Nominations are made by members of the service. Professional advisers and other appointments are appointed at the Annual General Meeting or by the management committee.


There is no formal training for the trustees, all appointed trustees are professionals or have an interest in the charity. The trustees are able to use other trustees or third party advisors if needed.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The board of trustees meet a number of times throughout the year including the AGM meeting. The day to day running of the charity is the responsibility the management team.

The board of trustees meet a number of times throughout the year including the AGM meeting. The day to day running of the charity is the responsibility the the management team.

The trustees' report was approved by the Board of Trustees.

  
.....  
**J F Kenny (Chairman)**  
Trustee  
Dated: 8/12/21

# EASY-GO CT (STOCKPORT) LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF EASY-GO CT (STOCKPORT) LIMITED

---

I report to the trustees on my examination of the financial statements of Easy-Go CT (Stockport) Limited (the charity) for the year ended 31 March 2021.

#### Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity'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 ICAEW, 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:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Jonathan Ward - ACA

Azets Audit Services  
Alpha House  
4 Greek Street  
Stockport  
Cheshire  
SK3 8AB  
United Kingdom

Dated: 14/12/2021.

## EASY-GO CT (STOCKPORT) LIMITED

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

---

	Notes	2021 £	2020 £
<b><u>Income and endowments from:</u></b>			
Donations and legacies	3	67,064	36,000
Charitable activities	4	477,563	504,766
Investments	5	98	433
Other income	6	15,151	16,546
<b>Total income</b>		<u>559,876</u>	<u>557,745</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	7	<u>546,912</u>	<u>613,798</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		12,964	(56,053)
Fund balances at 1 April 2020		<u>62,356</u>	<u>118,410</u>
<b>Fund balances at 31 March 2021</b>		<u><u>75,320</u></u>	<u><u>62,357</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# EASY-GO CT (STOCKPORT) LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		27,774		50,972
Investments	13		1		1
			<u>27,775</u>		<u>50,973</u>
<b>Current assets</b>					
Debtors	14	69,651		62,764	
Cash at bank and in hand		181,973		126,800	
		<u>251,624</u>		<u>189,564</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(204,079)</u>		<u>(178,180)</u>	
Net current assets			<u>47,545</u>		<u>11,384</u>
<b>Total assets less current liabilities</b>			<u>75,320</u>		<u>62,357</u>
<b>Income funds</b>					
Unrestricted funds			<u>75,320</u>		<u>62,357</u>
			<u>75,320</u>		<u>62,357</u>

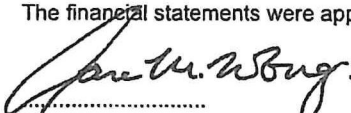
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

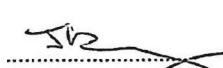
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 7.12.21.

  
G M Wong  
Trustee

  
J F Kenny (Chairman)  
Trustee

Company Registration No. 03285361

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

---

### 1 Accounting policies

#### Charity information

Easy-Go CT (Stockport) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Oak House, Newby Road Industrial Estate, Hazel Grove, Stockport, Cheshire, SK7 5DA, United Kingdom.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, set out on page 4, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustee's have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. However at this time the full impact of the Corona virus pandemic on the UK and Global economy is uncertain and the effect, both immediate and long term, this may have on the charity, its recipients and donors is unknown.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business.

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Resources expended are included in the statement of financial activities on an accruals basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories in the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly whilst others are apportioned on an appropriate basis.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

(a) Motor vehicles are stated at cost. Depreciation is provided at 20% per annum on a straight line basis, in order to write off each asset over its useful life.

(b) Fixtures, fittings and equipment are stated at cost. Depreciation is provided at 10% per annum on a straight line basis, in order to write off each asset over its useful life.

(c) Computer equipment is stated at cost. Depreciation is provided at 33% per annum on a straight line basis, in order to write off each asset over its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Expenditure

All expenditure is accounted for on an accruals basis.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

---

### 3 Donations and legacies

	2021	2020
	£	£
Grant income	<u>67,064</u>	<u>36,000</u>

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities	Vehicle hire and bus service contracts	Vehicle hire and bus service contracts
	2021	2020
	£	£
Sales within charitable activities	477,133	504,766
Other income	430	-
	<u>477,563</u>	<u>504,766</u>

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

---

### 5 Investments

	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>2021</b>	<b>2020</b>
	£	£
Interest receivable	98	433
	<u>98</u>	<u>433</u>



## EASY-GO CT (STOCKPORT) LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs	Support costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Rent	18,000	-	18,000	18,000	
Office expenses	10,881	-	10,881	11,178	
Sundry	757	-	757	6,416	
Insurance	2,738	-	2,738	2,542	
Subscriptions	813	-	813	461	
Staff training	-	-	-	161	
Bank charges	47	-	47	105	
Bad debts	3,381	-	3,381	(4,343)	
Clothing	466	-	466	85	
Refreshments and volunteer expenses	226	-	226	92	
Accountancy fees	-	1,975	1,975	1,950	Governance
	<u>37,309</u>	<u>1,975</u>	<u>39,284</u>	<u>36,647</u>	

#### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

#### 10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Drivers	18	19
Passenger assistants	12	13
Administration	3	4
Total	<u>33</u>	<u>36</u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	£	£
Wages and salaries	<u>374,841</u>	<u>394,143</u>

There were no employees whose annual remuneration was £60,000 or more.

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 11 Taxation

Easy -Go CT (Stockport) Limited is a registered charity, no provision is made for either current or deferred taxation.

### 12 Tangible fixed assets

	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£
<b>Cost</b>			
At 1 April 2020	4,596	342,400	346,996
At 31 March 2021	4,596	342,400	346,996
<b>Depreciation and impairment</b>			
At 1 April 2020	4,596	291,427	296,023
Depreciation charged in the year	-	23,199	23,199
At 31 March 2021	4,596	314,626	319,222
<b>Carrying amount</b>			
At 31 March 2021	-	27,774	27,774
At 31 March 2020	-	50,972	50,972

### 13 Fixed asset investments

	Unlisted investments
	£
<b>Cost or valuation</b>	
At 1 April 2020 & 31 March 2021	1
<b>Carrying amount</b>	
At 31 March 2021	1
At 31 March 2020	1

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

---

14 Debtors	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	50,253	45,152
Other debtors	10,013	8,293
Prepayments and accrued income	9,385	9,319
	<u>69,651</u>	<u>62,764</u>

15 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	202,329	79,594
Accruals and deferred income	1,750	98,586
	<u>204,079</u>	<u>178,180</u>

### 16 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021	2020
	£	£
Aggregate compensation	<u>59,486</u>	<u>56,237</u>

#### Transactions with related parties

During the year the charity entered into the following transactions with related parties:

During the year Easy-Go CT (Stockport) Limited paid Tour Media £1,000 (2020 - £1,000) for web site support. Tour Media is controlled by Mr D Jackson who is the son of the general manager Mr C Schoolden.

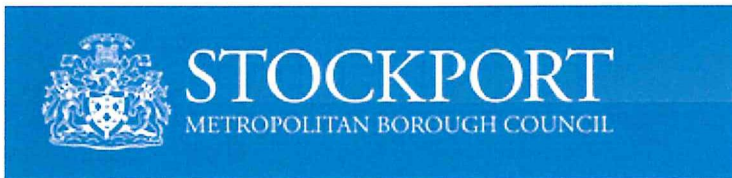




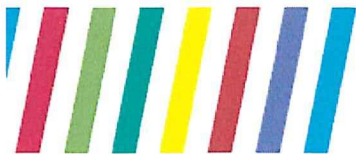
# Acknowledgements



Transport for  
Greater Manchester



**PINNACLE  
MOTOR ENGINEERING**



Central Manchester University Hospitals



NHS Foundation Trust

**EASY-GO CT (STOCKPORT) LIMITED**

England & Wales - Charity number 1142212

---

# Accounts

---



Community Transport



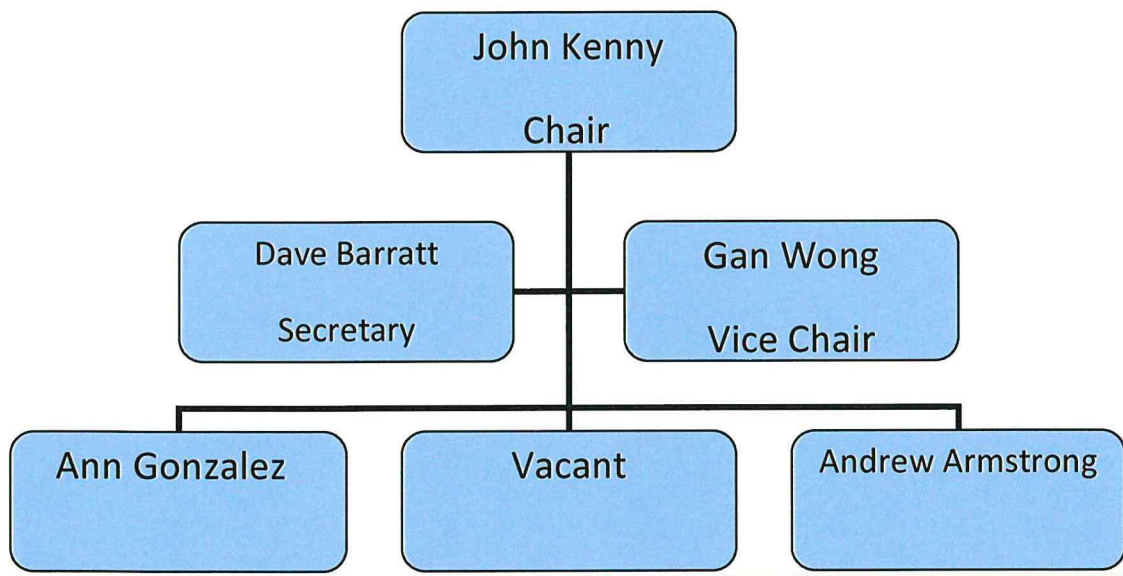
# Annual Report

2019 - 2020

**Easy go Community Transport** (Stockport) LTD  
**Oak House**  
**Newby Road Industrial Estate**  
**Hazel Grove**  
**Stockport**  
**SK7 5DA**

**Telephone Number: 0161 419 3580**  
**E-Mail: [info@easygoct.org.uk](mailto:info@easygoct.org.uk)**  
**Website: [www.easygoct.org.uk](http://www.easygoct.org.uk)**  
**Twitter: [@EasyGo\\_CT](https://twitter.com/EasyGo_CT)**

## Trustees 2018/2019



# Staff & Volunteers 2019/2020

## Office Staff

Carl Schoolden  
Sue Smith  
Janet Penn  
Grant Misell  
Lucy Birkhead

General Manager  
Operations Manager  
Booking Clerk/Admin Oct 2019)  
Administrator  
Covering for Janet

## Drivers

Paul Jones  
Colin Shelmerdine  
Darren Watt  
Christian White  
Barry Udale  
David Shearman  
Danny Bond  
Henry Woodward  
Stephen Burke  
Alan Foster

Ian Kennedy  
Mike Nolan  
Graham Shaw  
Joe Woodward  
Gordon Pell  
John Bolton  
Richard Greaves  
John Ford  
Garry Barratt  
Winston Scarlott

## Passenger Assistant

Lesley Lister  
Bev Jones  
Lauren Hollinshead  
Lucy Birkhead  
Leanne Scott  
Susan Burke

Tracey Roberts  
Linda Clayton  
Leone Edge  
Johana Worley  
Alistair Hill

## Volunteers

Gan Wong  
Andrew Armstrong  
Anne Gonzalez

Dave Barratt  
John Kenny

Charity Registration No. 1142212

Company Registration No. 03285361 (England and Wales)

**EASY-GO CT (STOCKPORT) LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

# EASY-GO CT (STOCKPORT) LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	G M Wong D Barrett J F Kenny (Chairman)
<b>Charity number</b>	1142212
<b>Company number</b>	03285361
<b>Registered office</b>	Oak House Newby Road Industrial Estate Hazel Grove Stockport Cheshire SK7 5DA
<b>Independent examiner</b>	Azets Alpha House 4 Greek Street Stockport Cheshire SK3 8AB

---

# EASY-GO CT (STOCKPORT) LIMITED

## CONTENTS

---

	<b>Page</b>
Chairman's report	1 - 2
Trustees' report	3 - 5
Independent examiner's report	6 - 7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 - 17

---

# **EASY-GO CT (STOCKPORT) LIMITED**

## **CHAIRMAN'S REPORT**

***FOR THE YEAR ENDED 31 MARCH 2020***

---

Although this report covers the period of March 2019 – 20 I cannot ignore the events of this unprecedented year. It would be an understatement to say that a lot has happened since our last AGM, and while the focus of this meeting will be on our activity during 2019 and early 2020, it is only appropriate that I make some reference to the impact of the global pandemic which has changed so much in our lives in the last 9 months, and has had far reaching consequences not just our organisation but across all sector of the community. However, the challenges of Covid-19 have been met with professionalism & caution by everyone involved in the organisation and although things have been affected beyond recognition and we have had to adapt to the ever changing situation everyone has got stuck in which has allowed the organisation to carry on (almost) as normal. I wish to thank everyone for their diligence & fortitude through these extremely difficult and challenging times.

The Management Committee has continued to function & hold regular meetings via the 'wonderful world' of Zoom and we are all slowly but surely getting use to a new way of working as a committee.

However back to the focus of this report which a review of the year 2019 - 20

### **Activities covering the period of the report**

At the beginning of April 2019, we started to look for a new vehicle maintenance supplier, this was due to the closure of Woodford Road Motors. Following exploratory visits to several local garages, we settled on Pinnacle Motors, based on Lancashire Hill.

So far, they have proved to be are very competent, slightly more expensive, but cheaper in the long run, not having to return vehicles after their initial repairs, resulting in less management time.

Just what we need with an aging fleet. TLC!!

Following the increase in the minimum wage, which obviously had an impact on operational costs, a re-negotiation of the cost of operating our Special Educational Needs & Disabilities (SEND) contracts, successfully took place.

A transport review on SEND transport and Community Transport in Stockport, commissioned by Stockport Metropolitan Borough Council, showed Easy Go Community Transport in a very good light, praising our policies, procedures, training, and also the social value offered to people of Stockport.

Both Easy Go Community Transport and Stockport Car Scheme were held in high esteem by the TAS partnership, who wrote the report, they cautioned any reduction in funding, in what they viewed as valuable resources for the borough.

There was also a memorable visit from Catherine Perez, the Policy Lead on Buses Taxis and Community Transport at the Department for Transport (DFT). This visit was arranged through the Community Transport Association (CTA), who wanted to show Catherine what a real Community Transport Organisation does and the invaluable service it provides.

Catherine went out on an accessible vehicle and picked up a couple of our members taking them to various locations within the borough.

Our driver operated the passenger lift and explained how the safety restraint equipment worked, Carl then gave a presentation to her and the Community Transport Association representative.

The feedback from the day was very positive, Catherine was very impressed with our organisation and said it gave her a real insight into what CT's do.

As previously highlighted in my report last year we also had the ongoing stress created by the Section 19 debacle and the subsequent judicial review which, although not conclusive has taken some of the pressure off.

Finally, as mention in my opening paragraphs, the Corona virus pandemic has affected our performance figures and income generation.

Although lockdown started in March 20, our performances figure has been dropping since last Christmas.

## **Fundraising and Funding**

As has been the case for a number of years awarding bodies are still reluctant to give long-term contracts, which are essential for an organisation such as easy go CT to plan and survive and therefore, as ever, we must be cautious of becoming dependent on any one contract.

However, the contracts that the organisation retains, provides a much needed steady and reliable income.

There are many organisations and partners that we need to thank for their continuing support.

These included: -

Azets

Central Manchester Foundation Trust NHS (CMFT)

Department for Transport

Environ Properties

Transport for Greater Manchester (TfGM)

Peninsula

Wellbeing and Independence Network (WIN)

Stockport Car Scheme (SCS)

Stockport MBC (SEND)

Pinnacle Motors

Community Transport Association

I and the management committee are extremely grateful to all our staff - paid drivers, passenger assistance, and office staff for their seamlessly ever ending hard work, commitment, and dedication to the organisation all of which has a massive positive impact on the many people that use our service.

A special thanks, as ever, to our Management Team for the leadership, time, and dedication to keep the service going in the most extraordinary times.

Finally, my thanks to my colleagues on the Management Committee for their support, time, and commitment to the organisations and myself throughout the year.

I know that we will be facing even more challenging times ahead, but I am sure that we will continue to provide a high quality, vital, service to many people and resilience, enthusiasm, and commitment of everyone involved, in easy go Community Transport, makes me extremely proud to be the Chair.

# **EASY-GO CT (STOCKPORT) LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2020**

---

The trustees present their report and accounts for the year ended 31 March 2020.

Easy-Go CT (Stockport) Limited is a registered charity (No. 1142212) and a company (No. 03285361) limited by membership guarantee. Its registered office is shown on the legal and administrative information page, the charity's activities were previously reported under charity number 1013459.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, set out on page 4, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

### **Objectives and activities**

The object of the Company is to provide a community transport service for the inhabitants of Stockport and the surrounding area who are in need of such a service because of age, sickness or disability (mental or physical), or poverty, or because of a lack of availability of adequate public passenger services.

The public benefit of the charity is achieved by providing personal and group travel service for disabled residents of Stockport using vehicles specifically adapted for this purpose.

In setting out the aims, objectives and planning our activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

### **Financial review**

During the period, the total incoming resources were £557,745 as compared to £505,693 in the previous period.

Total resources expended in the period were £613,798 as compared to £557,926 in the previous period.

The deficit for the year was £56,053 as compared to £52,233 in the prior period.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Unrestricted funds which have not been designated for a specific use are adequately stated.

# **EASY-GO CT (STOCKPORT) LIMITED**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2020**

---

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

#### **Governing Document**

The charity is governed by its constitution adopted 17 August 1988 and amended 7 October 1991 and 6 July 1992. This was superceded by the Memorandum and Articles dated 15 July 2011 and amended by a Special Resolution registered 27 September 2011.

#### **Governing Bodies**

The Board of Trustees is responsible for the overall governance of the charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

G M Wong

D Barrett

J F Kenny (Chairman)

#### **Recruitment and Training of Trustees**

The trustees are appointed at the Annual General Meeting. All trustees retire each year and are eligible for reappointment. Nominations are made by members of the service. Professional advisers and other appointments are appointed at the Annual General Meeting or by the management committee.

There is no formal training for the trustees, all appointed trustees are professionals or have an interest in the charity. The trustees are able to use other trustees or third party advisors if needed.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The board of trustees meet a number of times throughout the year including the AGM meeting. The day to day running of the charity is the responsibility the the management team.

# **EASY-GO CT (STOCKPORT) LIMITED**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2020**

---

The trustees' report was approved by the Board of Trustees.

.....  
**J F Kenny (Chairman)**  
Trustee  
Dated: .....

# EASY-GO CT (STOCKPORT) LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF EASY-GO CT (STOCKPORT) LIMITED

---

I report to the trustees on my examination of the financial statements of Easy-Go CT (Stockport) Limited (the charity) for the year ended 31 March 2020.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Since the charity'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 ICAEW, 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:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

#### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

# **EASY-GO CT (STOCKPORT) LIMITED**

## **INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE TRUSTEES OF EASY-GO CT (STOCKPORT) LIMITED**

---

Jonathan Ward

Azets  
Alpha House  
4 Greek Street  
Stockport  
Cheshire  
SK3 8AB

Dated: .....

# EASY-GO CT (STOCKPORT) LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2020*

---

	Notes	2020 £	2019 £
<b><u>Income and endowments from:</u></b>			
Donations and legacies	3	36,000	38,000
Charitable activities	4	504,766	453,945
Investments	5	433	363
Other income	6	16,546	13,385
		<hr/>	<hr/>
<b>Total income</b>		557,745	505,693
<b><u>Expenditure on:</u></b>			
Charitable activities	7	613,798	557,926
		<hr/>	<hr/>
<b>Net expenditure for the year/ Net movement in funds</b>		(56,053)	(52,233)
Fund balances at 1 April 2019		118,410	170,643
		<hr/>	<hr/>
<b>Fund balances at 31 March 2020</b>		62,357	118,410
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# EASY-GO CT (STOCKPORT) LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	12		50,972		83,655
Investments	13		1		1
			<u>50,973</u>		<u>83,656</u>
<b>Current assets</b>					
Debtors	14	62,764		45,747	
Cash at bank and in hand		126,800		90,294	
		<u>189,564</u>		<u>136,041</u>	
<b>Creditors: amounts falling due within one year</b>	15	(178,180)		(101,287)	
Net current assets			<u>11,384</u>		<u>34,754</u>
<b>Total assets less current liabilities</b>			<u>62,357</u>		<u>118,410</u>
<b>Income funds</b>					
Unrestricted funds			<u>62,357</u>		<u>118,410</u>
			<u>62,357</u>		<u>118,410</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2020.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on .....

.....  
G M Wong  
Trustee

.....  
J F Kenny (Chairman)  
Trustee

Company Registration No. 03285361

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

---

### 1 Accounting policies

#### Charity information

Easy-Go CT (Stockport) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Oak House, Newby Road Industrial Estate, Hazel Grove, Stockport, Cheshire, SK7 5DA.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, set out on page 4, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustee's have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. However at this time the full impact of the Corona virus pandemic on the UK and Global economy is uncertain and the effect, both immediate and long term, this may have on the charity, its recipients and donors is unknown.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business.

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

---

### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Resources expended are included in the statement of financial activities on an accruals basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories in the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly whilst others are apportioned on an appropriate basis.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

(a) Motor vehicles are stated at cost. Depreciation is provided at 20% per annum on a straight line basis, in order to write off each asset over its useful life.

(b) Fixtures, fittings and equipment are stated at cost. Depreciation is provided at 10% per annum on a straight line basis, in order to write off each asset over its useful life.

(c) Computer equipment is stated at cost. Depreciation is provided at 33% per annum on a straight line basis, in order to write off each asset over its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

---

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Expenditure**

All expenditure is accounted for on an accruals basis.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

---

### 3 Donations and legacies

	2020	2019
	£	£
Grant income	36,000	38,000

### 4 Charitable activities

	Vehicle hire and bus service contracts 2020 £	Vehicle hire and bus service contracts 2019 £
Sales within charitable activities	504,766	448,130
Other income	-	5,815
	<u>504,766</u>	<u>453,945</u>

### 5 Investments

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Interest receivable	433	363

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 6 Other income

	2020	2019
	£	£
Other income	16,546	13,385

### 7 Charitable activities

	2020	2019
	£	£
Staff costs	394,143	345,321
Depreciation and impairment	36,849	33,166
Motor expenses	138,756	124,752
Consultancy fees	7,403	6,380
	<u>577,151</u>	<u>509,619</u>

Share of support costs (see note 8)	34,697	46,583
Share of governance costs (see note 8)	1,950	1,724
	<u>613,798</u>	<u>557,926</u>

#### Analysis by fund

Unrestricted funds	<u>613,798</u>	
	<u>613,798</u>	

#### For the year ended 31 March 2019

Unrestricted funds		<u>557,926</u>
		<u>557,926</u>

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

8 Support costs	Support costs £	Governance costs £	2020 £	2019 £	Basis of allocation
Rent	18,000	-	18,000	18,000	
Office expenses	11,178	-	11,178	14,541	
Sundry	6,416	-	6,416	4,142	
Insurance	2,542	-	2,542	2,238	
Subscriptions	461	-	461	457	
Staff training	161	-	161	487	
Bank charges	105	-	105	98	
Bad debts	(4,343)	-	(4,343)	6,367	
Clothing	85	-	85	51	
Refreshments and volunteer expenses	92	-	92	202	
Accountancy fees	-	1,950	1,950	1,700	Governance
AGM costs	-	-	-	24	Governance
	<u>34,697</u>	<u>1,950</u>	<u>36,647</u>	<u>48,307</u>	

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Drivers	19	18
Passenger assistants	13	12
Administration	4	3
	<u>36</u>	<u>33</u>

#### Employment costs

	2020 £	2019 £
Wages and salaries	394,143	345,321

There were no employees whose annual remuneration was £60,000 or more.

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 11 Taxation

Easy -Go CT (Stockport) Limited is a registered charity, no provision is made for either current or deferred taxation.

### 12 Tangible fixed assets

	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£
<b>Cost</b>			
At 1 April 2019	4,596	338,233	342,829
Additions	-	4,167	4,167
At 31 March 2020	4,596	342,400	346,996
<b>Depreciation and impairment</b>			
At 1 April 2019	3,064	256,110	259,174
Depreciation charged in the year	1,532	35,318	36,850
At 31 March 2020	4,596	291,428	296,024
<b>Carrying amount</b>			
At 31 March 2020	-	50,972	50,972
At 31 March 2019	1,532	82,123	83,655

### 13 Fixed asset investments

	Unlisted investments
	£
<b>Cost or valuation</b>	
At 1 April 2019 & 31 March 2020	1
<b>Carrying amount</b>	
At 31 March 2020	1
At 31 March 2019	1

# EASY-GO CT (STOCKPORT) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 14 Debtors

	2020	2019
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	45,152	31,717
Other debtors	8,293	5,802
Prepayments and accrued income	9,319	8,228
	<u>62,764</u>	<u>45,747</u>

### 15 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	79,594	99,787
Accruals and deferred income	98,586	1,500
	<u>178,180</u>	<u>101,287</u>

### 16 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2020	2019
	£	£
Aggregate compensation	<u>56,237</u>	<u>56,144</u>

#### Transactions with related parties

During the year the charity entered into the following transactions with related parties:

During the year Easy-Go CT (Stockport) Limited paid Tour Media £1,000 (2019 - £1,000) for web site support. Tour Media is controlled by Mr D Jackson who is the son of the general manager Mr C Schoolden.

# Acknowledgements

