



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
Website: 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

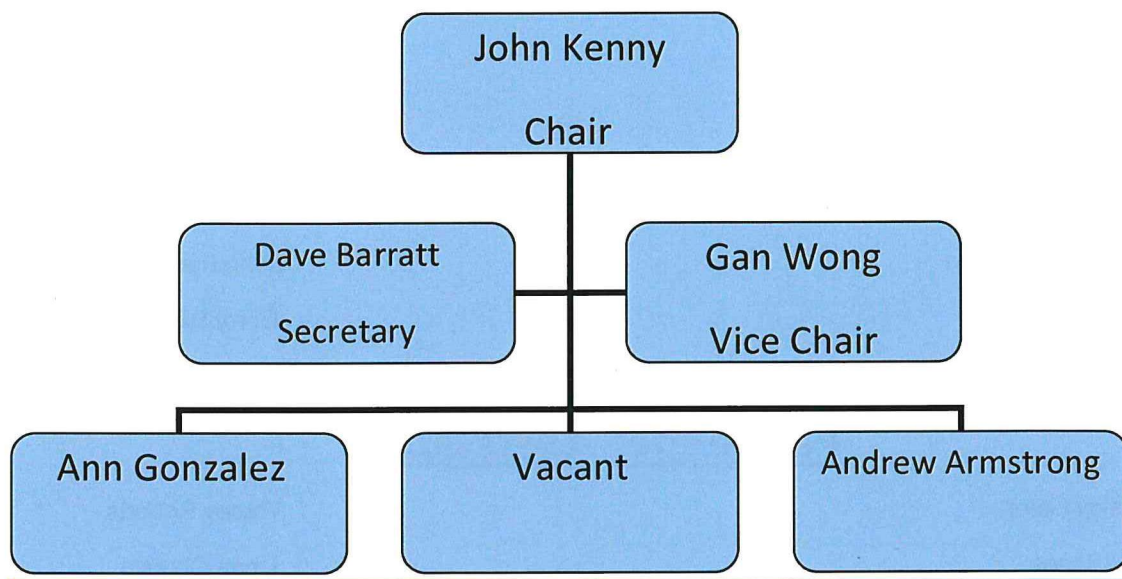
Andrew Armstrong

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

Trustees	G M Wong D Barrett J F Kenny (Chairman)
Charity number	1142212
Company number	03285361
Registered office	Oak House Newby Road Industrial Estate Hazel Grove Stockport Cheshire United Kingdom SK7 5DA
Independent examiner	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
TOTAL JOURNEYS	40965	21355	19610

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 uncertainty 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 £
<u>Income and endowments from:</u>			
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
Total income		559,876	557,745
<u>Expenditure on:</u>			
Charitable activities	7	546,912	613,798
Net income/(expenditure) for the year/ Net movement in funds		12,964	(56,053)
Fund balances at 1 April 2020		62,356	118,410
Fund balances at 31 March 2021		75,320	62,357

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

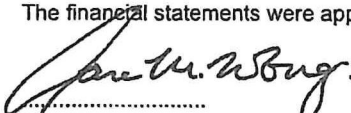
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

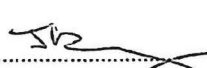
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

EASY-GO CT (STOCKPORT) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Other income

	2021	2020
	£	£
Other income	15,151	16,546

7 Charitable activities

	2021	2020
	£	£
Staff costs	374,841	394,143
Depreciation and impairment	23,199	36,849
Motor expenses	102,816	138,756
Consultancy fees	6,772	7,403
	507,628	577,151
Share of support costs (see note 8)	37,309	34,697
Share of governance costs (see note 8)	1,975	1,950
	546,912	613,798
Analysis by fund		
Unrestricted funds	546,912	
	546,912	
For the year ended 31 March 2020		
Unrestricted funds		613,798
		613,798

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>
Employment costs	2021	2020
	£	£
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
	£	£	£
Cost			
At 1 April 2020	4,596	342,400	346,996
At 31 March 2021	4,596	342,400	346,996
Depreciation and impairment			
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
Carrying amount			
At 31 March 2021	-	27,774	27,774
At 31 March 2020	-	50,972	50,972

13 Fixed asset investments

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

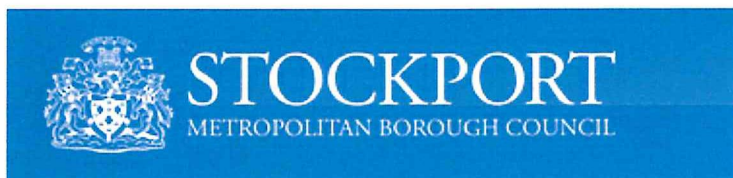
During the year the charity entered into the following transactions with related parties:

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



Community
Transport
Association



**PINNACLE
MOTOR ENGINEERING**



Central Manchester University Hospitals

NHS Foundation Trust

