

**REGISTERED COMPANY NUMBER: 07839526 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1146173**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2019  
FOR  
WELLOW COMMUNITY BUS GROUP**

Berkeley Hall Marshall Limited  
6 Charlotte Street  
Bath  
BA1 2NE

# **WELLOW COMMUNITY BUS GROUP**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2019**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

The charity objectives and aims are performed with regard to the Charity Commission guidance on public benefit.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07839526 (England and Wales)

**Registered Charity number**

1146173

**Registered office**

Myrtle Cottage  
High Street  
Wellow  
Bath  
BA2 8QS

**Trustees**

G White  
M Clarkson  
Mrs P Karthausen  
Mrs C Chauveau  
Mrs S Wheeler

**Independent Examiner**

Berkeley Hall Marshall Limited  
6 Charlotte Street  
Bath  
BA1 2NE

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
M Clarkson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WELLOW COMMUNITY BUS GROUP (REGISTERED NUMBER: 07839526)**

**Independent examiner's report to the trustees of Wellow Community Bus Group ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2019.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Matthew Small FCA  
ICAEW  
Berkeley Hall Marshall Limited  
6 Charlotte Street  
Bath  
BA1 2NE

Date: .....

**WELLOW COMMUNITY BUS GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2019**

		<b>2019 Unrestricted fund £</b>	<b>2018 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<b>4,927</b>	5,199
<b>Charitable activities</b>			
Transport		<b>10,186</b>	8,652
Other trading activities	2	<b>2,400</b>	4,500
Investment income	3	<b>18</b>	-
<b>Total</b>		<b>17,531</b>	18,351
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Transport		<b>24,476</b>	22,889
<b>NET INCOME/(EXPENDITURE)</b>		<b>(6,945)</b>	(4,538)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>28,401</b>	32,939
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>21,456</b>	28,401

The notes form part of these financial statements

**WELLOW COMMUNITY BUS GROUP (REGISTERED NUMBER: 07839526)**

**BALANCE SHEET  
31 AUGUST 2019**

		<b>2019 Unrestricted fund £</b>	<b>2018 Total funds £</b>
<b>FIXED ASSETS</b>	Notes		
Tangible assets	8	<b>11,602</b>	15,469
<b>CURRENT ASSETS</b>			
Cash at bank		<b>9,854</b>	12,932
<b>NET CURRENT ASSETS</b>		<b>9,854</b>	12,932
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>21,456</b>	28,401
<b>NET ASSETS</b>		<b>21,456</b>	28,401
<b>FUNDS</b>	9		
Unrestricted funds		<b>21,456</b>	28,401
<b>TOTAL FUNDS</b>		<b>21,456</b>	28,401

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

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

.....  
M Clarkson - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2019**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Motor vehicles - 25% on reducing balance

**Taxation**

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

**Fund accounting**

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

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

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

**Hire purchase and leasing commitments**

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

**2. OTHER TRADING ACTIVITIES**

	2019	2018
	£	£
Sponsorships	<u>2,400</u>	<u>4,500</u>

# WELLOW COMMUNITY BUS GROUP

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2019

### 3. INVESTMENT INCOME

	2019	2018
	£	£
Deposit account interest	18	-
	<u>          </u>	<u>          </u>

### 4. NET INCOME/(EXPENDITURE)

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

	2019	2018
	£	£
Depreciation - owned assets	3,867	5,156
Hire of plant and machinery	1,300	550
	<u>          </u>	<u>          </u>

### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2019 nor for the year ended 31 August 2018.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2019 nor for the year ended 31 August 2018.

### 6. STAFF COSTS

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

	2019	2018
	-	1
Drivers	<u>          </u>	<u>          </u>

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

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	5,199
<b>Charitable activities</b>	
Transport	8,652
Other trading activities	4,500
<b>Total</b>	<u>18,351</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Transport	22,889
<b>NET INCOME/(EXPENDITURE)</b>	<u>(4,538)</u>



**WELLOW COMMUNITY BUS GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2019**

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

	Unrestricted fund £
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	32,939
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>28,401</u>

**8. TANGIBLE FIXED ASSETS**

	Motor vehicles £
<b>COST</b>	
At 1 September 2018 and 31 August 2019	<u>27,500</u>
<b>DEPRECIATION</b>	
At 1 September 2018	12,031
Charge for year	<u>3,867</u>
At 31 August 2019	<u>15,898</u>
<b>NET BOOK VALUE</b>	
At 31 August 2019	<u>11,602</u>
At 31 August 2018	<u>15,469</u>

**9. MOVEMENT IN FUNDS**

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
<b>Unrestricted funds</b>			
General fund	28,401	(6,945)	21,456
<b>TOTAL FUNDS</b>	<u>28,401</u>	<u>(6,945)</u>	<u>21,456</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	17,531	(24,476)	(6,945)
<b>TOTAL FUNDS</b>	<u>17,531</u>	<u>(24,476)</u>	<u>(6,945)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2019

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.17 £	Net movement in funds £	At 31.8.18 £
<b>Unrestricted funds</b>			
General fund	32,939	(4,538)	28,401
<b>TOTAL FUNDS</b>	<u>32,939</u>	<u>(4,538)</u>	<u>28,401</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,351	(22,889)	(4,538)
<b>TOTAL FUNDS</b>	<u>18,351</u>	<u>(22,889)</u>	<u>(4,538)</u>

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

	At 1.9.17 £	Net movement in funds £	At 31.8.19 £
<b>Unrestricted funds</b>			
General fund	32,939	(11,483)	21,456
<b>TOTAL FUNDS</b>	<u>32,939</u>	<u>(11,483)</u>	<u>21,456</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	35,882	(47,365)	(11,483)
<b>TOTAL FUNDS</b>	<u>35,882</u>	<u>(47,365)</u>	<u>(11,483)</u>

**WELLOW COMMUNITY BUS GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2019**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2019.

**WELLOW COMMUNITY BUS GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2019**

	2019 £	2018 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	<b>4,927</b>	5,199
<b>Other trading activities</b>		
Sponsorships	<b>2,400</b>	4,500
<b>Investment income</b>		
Deposit account interest	<b>18</b>	-
<b>Charitable activities</b>		
Fares	<b>2,202</b>	2,252
School season tickets	<b>7,049</b>	5,787
Group bookings	<b>935</b>	613
	<b>10,186</b>	8,652
<b>Total incoming resources</b>	<b>17,531</b>	18,351
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Driver wages	<b>10,263</b>	8,613
Hire costs	<b>1,300</b>	550
Insurance	<b>1,261</b>	1,010
Fuel	<b>4,976</b>	4,583
Maintenance	<b>2,130</b>	1,893
Road fund licence	<b>255</b>	245
Driver training	<b>160</b>	120
Bus depreciation	<b>3,867</b>	5,156
	<b>24,212</b>	22,170
<b>Support costs</b>		
<b>Other</b>		
Telephone	<b>40</b>	60
Postage and stationery	<b>52</b>	257
Sundries	<b>172</b>	402
	<b>264</b>	719
<b>Total resources expended</b>	<b>24,476</b>	22,889
<b>Net expenditure</b>	<b>(6,945)</b>	(4,538)

This page does not form part of the statutory financial statements