MOORLANDS VOLUNTARY AND COMMUNITY TRANSPORT

England & Wales · Charity number 1187083

Details

Status	Registered
Legal form	Charitable company
Company number	11965532
Registered	2019-12-20
Register	View on the Charity Commission register

Contact

Address	Leek Health Centre Fountain Street Leek Staffordshire ST13 6JB
Phone	01538386888
Email	contact@mvct.co.uk
Website	www.mvct.co.uk

Activities

Objects: THE PROVISION OF A COMMUNITY TRANSPORT SERVICE, FOR SUCH INHABITANTS OF THE STAFFORDSHIRE MOORLANDS AND SURROUNDING AREAS, WHO ARE IN NEED OF SUCH A SERVICE BECAUSE OF AGE, SICKNESS OR DISABILITY (MENTAL OR PHYSICAL) OR POVERTY OR LACK OF AVAILABILITY OF ADEQUATE TRANSPORT SERVICES.

Activities: We provide voluntary and community transport to those in need across the Staffordshire Moorlands. We use volunteer drivers who use their own cars to take people to primarily health related appointments, and community transport minibuses to provide transport for local voluntary and community groups.

Downloaded from opencharities.uk/ew/1187083

Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Staffordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£93,033	£36,612	-	-
2024-03-31	£48,575	£46,192	-	-
2023-03-31	£51,528	£45,115	-	-
2022-03-31	£60,002	£43,323	-	-
2021-03-31	£38,258	£31,873	-	-

Trustees

Name	Role	Appointed
Michael Smith	Chair	2019-12-20
Christine Margaret Adams		2019-12-20
Diane Lesley McGhee		2025-11-05
John Andrew Verney		2020-01-29
John Michael Williamson		2025-11-05
Pamela Massey		2020-01-29

Downloaded from opencharities.uk/ew/1187083

MOORLANDS VOLUNTARY AND COMMUNITY TRANSPORT

England & Wales - Charity number 1187083

Accounts

Company registration number: 11965532
Charity registration number: 1187083

Moorlands Voluntary and Community Transport

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Daryl Denson ACMA
VAST
The Dudson Centre
Hanley
Stoke-on-Trent
ST1 5DD

Moorlands Voluntary and Community Transport

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 19

Moorlands Voluntary and Community Transport

Reference and Administrative Details

Trustees	Michael Smith, Chair Christine Adams, Vice Chair John Verney, Treasurer Pamela Massey
Secretary	Sally Bentley
Senior Management / Leadership Team	Sally Bentley, Chief Officer
Charity Registration Number	1187083
Company Registration Number	11965532
	The charity is incorporated in England.
Registered Office	Leek Health Centre Fountain Street Leek Staffordshire ST13 6JB
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hanley Stoke-on-Trent ST1 5DD
Bankers	Unity Trust Bank PO Box 7193 Planetary Road Willenhall WV1 9DG

Moorlands Voluntary and Community Transport

Trustees' Report (incorporating Directors Report)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Michael Smith, Chair
	Christine Adams, Vice Chair
	John Verney, Treasurer
	Keith Hambleton (resigned 17 July 2025)
	Pamela Massey
Secretary:	Sally Bentley
Senior Management / Leadership Team:	Sally Bentley, Chief Officer

Objectives and activities

Objects and aims

The provision of a community transport service, for such inhabitants of the Staffordshire Moorlands and surrounding areas, who are in need of such a service because of age, sickness or disability (mental or physical) or poverty or lack of availability of adequate transport services.

Objectives, strategies and activities

We provide a voluntary transport service which utilises volunteer drivers who use their own cars to take people who live in the Staffordshire Moorlands, have no private transport and are unable to use public transport, to a variety of appointments and venues.

The priority for us is to take people to health-related appointments and so these form a large proportion of our routine journeys. We prioritise health appointments as we feel that these are the most critical to a person's well-being, chances of living independently in their own home and overall general quality of life. These are all things that we aim to continually improve through our scheme.

Trustees' Report (incorporating Directors Report)

Public benefit

We provide a voluntary transport service which utilises volunteer drivers who use their own cars to take people who live in the Staffordshire Moorlands, have no private transport and are unable to use public transport, to a variety of appointments and venues.

The priority for us continues to be to take people to health-related appointments and so these form the vast majority of our routine journeys. We prioritise health appointments for clients meeting the criteria as we feel that these are the most critical to a person's well-being, chances of living independently in their own home and overall general quality of life. These are all things that we aim to continually improve through our scheme.

To ensure the safety of our passengers there have been changes allowing for discretion and common sense with regards to PPE, having kept it on the agenda, discussed it and supported at each board meeting.

We are pleased to report that in the period from April 2024 to March 2025 our volunteer drivers gave over 3,200 hours of their time to the voluntary transport scheme, providing in total over 2,800 single passenger journeys. Whilst our administration based volunteers (including trustees and voluntary office staff facilitating the booking lines) gave approximately 950 hours of support to our organisation.

Over the year our voluntary transport service has seen a continual and significant rise in numbers of people requesting journeys to health related appointments; this has put pressure on our current volunteers. We have recruited one more volunteer car driver but several more have been off long-term, some of whom may return to us in the near future; we continue to advertise for the roles.

Our community transport service operates three minibuses, all of which are wheelchair accessible. These vehicles, along with our volunteer drivers, are available for local voluntary, community, and not-for-profit organisations, to enable them to transport their members to regular activities and days out.

Our regular groups include taking people to luncheon clubs groups and young people to activities. By providing this service we are able to contribute to deliver against one of our main aims which is reducing social isolation through the provision of transport. We enable vulnerable people to get out of their homes, meet their peers and to enjoy a hot meal; whilst also supporting young people, to attend activities and days out that they would otherwise not be able to access.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Moorlands Voluntary and Community Transport

Trustees' Report (incorporating Directors Report)

Achievements and performance

Throughout 2024-25 our local transport charity (Moorlands Voluntary Community Transport - MVCT) has seen a significant increase in the numbers of requests for transport from individual passengers. We have been able to support over 550 individuals through our voluntary transport service, with once again a strong emphasis on journeys to health related appointments.

This year our community transport service (our three community minibuses) was able to support 10 voluntary, community and not-for-profit organisations some of which were already using the service, covering a total distance of over 4,100 miles. This service saw a number of groups accessing our minibuses for the first time.

We were able to successfully secure another three-year grant from the National Lottery Community Fund, which commenced in August 2023, therefore this significant grant is now in year two, it covers our salary costs and website.

Following the submission of a number of other grant applications we received funding from in total 6 different sources - two Town Councils, The Yapp Charitable Trust, The Community Foundation, Arnold Clark Community Fund, and the Co-op Local Community Fund. There have been a mix of large and smaller grants, most awarded on a 'one-off' basis. The Board of Trustees are very grateful for the financial support received over the year.

In June 2024 we received a legacy via a local solicitors, the majority of this was put into a one-year bond as the board felt that this was the best way to build on it, this will be reviewed each year.

2024-25 has seen MVCT stabilise and move forward both financially and sustainably through increased user numbers. Positive feedback from service users reflects the strength of feeling about the organisations' important status in the local area and underpins how vital the service provided is to local people.

We truly appreciate and acknowledge contributions of all our partners and funders and a special thank you goes to our Chief Officer, our volunteer staff – our superb drivers, office staff and the Board of Trustees for all their efforts and dedication to the service that they provide.

Financial review

Please see the SOFA, Balance Sheet and notes to the accounts for further information.

Policy on reserves

Our reserves policy as set out in our financial controls policy:
'MVCT will plan and manage its resources to meet the requirements both of day to day and of future activity. In the Trustees' view the reserves should provide the Charity with adequate financial stability and the means to meet its charitable objectives for the foreseeable future. They will aim to hold sufficient funds to meet running costs for 6 months. To this end, they have created a designated fund within the accounts.' £15,000 has been allocated as reserves. At the year end the charity held £46,082 of unrestricted funds (2023: £36,085).

Trustees' Report (incorporating Directors Report)

Structure, governance and management

Nature of governing document

The company is operated under the rules of its memorandum and articles incorporated 26 April 2019 as amended by special resolution registered at Companies House on 17 December 2019. It is a company limited by guarantee and therefore has no share capital. The liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

The method of appointment of trustees/directors is in accordance with the governing document of the charity.

Anyone can put themselves forward to be a trustee, subject to approval by the board. The Board of Trustees are always looking to recruit new trustees who can bring new skills and experiences into the charity.

Induction and training of trustees

Trustees are informed of their role and the relevant legislation and given a copy of the Memorandum and Articles of Association.

Major risks and management of those risks

Policies
All the policies that are in place, including financial controls, equalities, and declaration of interest, have set dates for review; thus ensuring relevance through periodic evaluation.

Small company provision

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

The annual report was approved by the trustees of the charity on 13/8/25 and signed on its behalf by:

C. M. Adams

Christine Adams
Trustee

Moorlands Voluntary and Community Transport

Independent Examiner's Report to the trustees of Moorlands Voluntary and Community Transport ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

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 Moorlands Voluntary and Community Transport 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.



.....

Daryl Denson ACMA

VAST
The Dudson Centre
Hanley
Stoke-on-Trent
ST1 5DD

Date: 14/08/2025

Moorlands Voluntary and Community Transport

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	54,567	24,337	78,904
Other trading activities	4	14,129	-	14,129
Total income		68,696	24,337	93,033
Expenditure on:				
Charitable activities	5	(9,059)	(27,553)	(36,612)
Total expenditure		(9,059)	(27,553)	(36,612)
Net income/(expenditure)		59,637	(3,216)	56,421
Net movement in funds		59,637	(3,216)	56,421
Reconciliation of funds				
Total funds brought forward		46,820	9,485	56,305
Total funds carried forward	14	106,457	6,269	112,726

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	8,114	24,156	32,270
Other trading activities	4	16,305	-	16,305
Total income		24,419	24,156	48,575
Expenditure on:				
Charitable activities	5	(13,684)	(32,508)	(46,192)
Total expenditure		(13,684)	(32,508)	(46,192)
Net income/(expenditure)		10,735	(8,352)	2,383
Net movement in funds		10,735	(8,352)	2,383
Reconciliation of funds				
Total funds brought forward		36,085	17,837	53,922
Total funds carried forward	14	46,820	9,485	56,305

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 14.

Moorlands Voluntary and Community Transport

(Registration number: 11965532)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	11	3,852	6,406
Cash at bank and in hand	12	110,165	51,326
		114,017	57,732
Creditors: Amounts falling due within one year	13	(1,291)	(1,427)
Net assets		112,726	56,305
Funds of the charity:			
Restricted income funds			
Restricted funds	14	6,269	9,485
Unrestricted income funds			
Unrestricted funds		106,457	46,820
Total funds	14	112,726	56,305

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 13/8/25 and signed on their behalf by:

C M Adams

Christine Adams
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Moorlands Voluntary and Community Transport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	33.33% straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Donations and legacies;			
Donations from individuals	749	-	749
Legacies	51,890	-	51,890
Donations from community groups	928	-	928
Grants, including capital grants;			
Government grants	-	22,395	22,395
Grants from other charities	-	1,942	1,942
Grants from companies	1,000	-	1,000
	54,567	24,337	78,904

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	640	-	640
Donations from individuals	892	-	892
Grants, including capital grants;			
Government grants	-	22,166	22,166
Grants from other charities	-	1,990	1,990
Grants from companies	6,582	-	6,582
	8,114	24,156	32,270

4 Income from other trading activities

	Unrestricted funds General £	Total 2025 £
Trading income;		
Sales of goods and services	13,998	13,998
Other trading income	131	131
	14,129	14,129

	Unrestricted funds General £	Total 2024 £
Trading income;		
Sales of goods and services	16,097	16,097
Other trading income	208	208
	16,305	16,305

5 Expenditure on charitable activities

	Activity undertaken directly £	2025 £	2024 £
Volunteer expenses	206	206	267
Insurance	3,000	3,000	2,769
Vehicle repairs & maintenance	2,323	2,323	2,229
Fuel costs	1,096	1,096	1,518
Promotion & advertising	90	90	-
General office costs, telephone & postage	2,613	2,613	1,464
Rent & utilities	4,634	4,634	5,537
Bank charges	259	259	338
Sundry expenses	-	-	54
Website	600	600	600
Pension	515	515	507
Staff costs	19,058	19,058	18,740
Governance costs	680	680	662
Payroll Costs	433	433	607
Depreciation	-	-	8,600
Other vehicle costs	1,078	1,078	2,300
Staff travel	27	27	-
	36,612	36,612	46,192

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £
Independent examiner fees		
Examination of the financial statements	680	680
	680	680

	Unrestricted funds General £	Total 2024 £
Independent examiner fees		
Examination of the financial statements	662	662
	662	662

7 Government grants

National Lottery Community Fund - £21,195 (2024: £20,966)
To provide funds to support voluntary and community transport.

Biddulph Town Council - £1,000 (2024: £1,00)
To provide funds to support the running of the Biddulph office.

Leek Town Council - £200 (2024: £200)
To provide funds to support the running of the Leek office.

Cheadle Town Council - £nil (2023: £200)
To provide funds to support the running of the Cheadle office.

The amount of grants recognised in the financial statements was £22,395 (2024 - £22,166).
There are no unfulfiled conditions.
No other forms of government assistance have been received.

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	19,058	18,740
Pension costs	515	507
	19,573	19,247

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
Employees	2	2

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £17,769 (2024 - £17,054).

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Debtors

	2025 £	2024 £
Trade debtors	674	731
Prepayments	678	675
Accrued income	2,500	5,000
	3,852	6,406

12 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	6	17
Cash at bank	70,159	51,309
Short-term deposits	40,000	-
	110,165	51,326

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	299
Other taxation and social security	110	108
Pension scheme creditor	101	99
Accruals	1,080	921
	1,291	1,427

14 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General				
General Fund	46,820	68,696	(9,059)	106,457
Restricted funds				
Biddulph Town Coucil	70	1,000	(1,070)	-
Leek Town Council	-	200	(200)	-
National Lottery	5,242	21,195	(20,168)	6,269
Community Foundation for Staffordshire - We Love the Moorlands	-	1,000	(1,000)	-
Yapp Charitable Trust	4,167	-	(4,167)	-
Your Housing	6	-	(6)	-
Co-op	-	942	(942)	-
Total restricted funds	9,485	24,337	(27,553)	6,269
Total funds	56,305	93,033	(36,612)	112,726

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
General Fund	36,085	24,419	(13,684)	46,820
Restricted				
Biddulph Town Coucil	70	1,000	(1,000)	70
National Lottery	8,600	20,966	(24,324)	5,242
Cheadle Town Council	-	200	(200)	-
Garfield Weston Foundation	2,500	-	(2,500)	-
Yapp Charitable Trust	6,667	-	(2,500)	4,167
Baron Devenport	-	1,000	(1,000)	-
Your Housing	-	990	(984)	6
Total restricted funds	17,837	24,156	(32,508)	9,485
Total funds	53,922	48,575	(46,192)	56,305

The specific purposes for which the funds are to be applied are as follows:

Leek Town Land Trust
To provide funds to support voluntary and community transport in the Leek area.

Biddulph Town Council
To provide funds to support the running of the Biddulph office.

Leek Town Council
To provide funds to support voluntary and community transport in the Leek area.

National Lottery Community Fund
To provide funds to support voluntary and community transport

Your Housing
Funds to purchase a PC

Cheadle Town Council
Towards the rent and telephone costs of the Cheadle office.

Community Foundation for Staffordshire – We Love the Moorlands
Towards the rental costs of the Leek Office

Garfield Weston Foundation
To provide funds to support voluntary and community transport

Yapp Charitable Trust
Towards the charity's core costs

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Current assets	107,748	6,269	114,017
Current liabilities	(1,291)	-	(1,291)
Total net assets	106,457	6,269	112,726

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Current assets	48,247	9,485	57,732
Current liabilities	(1,427)	-	(1,427)
Total net assets	46,820	9,485	56,305

16 Related party transactions

There were no related party transactions in the year.

MOORLANDS VOLUNTARY AND COMMUNITY TRANSPORT

England & Wales - Charity number 1187083

Accounts

Company registration number: 11965532
Charity registration number: 1187083

Moorlands Voluntary and Community Transport

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Daryl Denson ACMA
VAST
The Dudson Centre
Hanley
Stoke-on-Trent
ST1 5DD

Moorlands Voluntary and Community Transport

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 22

Moorlands Voluntary and Community Transport

Reference and Administrative Details

Trustees	Michael Smith, Chair Christine Adams, Vice Chair John Verney, Treasurer Keith Hambleton Pamela Massey
Secretary	Sally Bentley
Senior Management / Leadership Team	Sally Bentley, Chief Officer
Charity Registration Number	1187083
Company Registration Number	11965532 The charity is incorporated in England.
Registered Office	Leek Health Centre Fountain Street Leek Staffordshire ST13 6JB
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hanley Stoke-on-Trent ST1 5DD
Bankers	Unity Trust Bank PO Box 7193 Planetary Road Willenhall WV1 9DG

Moorlands Voluntary and Community Transport

Trustees' Report (incorporating Directors Report)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Michael Smith, Chair
	Christine Adams, Vice Chair
	John Verney, Treasurer
	Brian Blackwood (resigned 2 November 2023)
	Keith Hambleton
	Pamela Massey
Secretary:	Sally Bentley
Senior Management / Leadership Team:	Sally Bentley, Chief Officer

Objectives and activities

Objects and aims

The provision of a community transport service, for such inhabitants of the Staffordshire Moorlands and surrounding areas, who are in need of such a service because of age, sickness or disability (mental or physical) or poverty or lack of availability of adequate transport services.

Objectives, strategies and activities

We provide a voluntary transport service which utilises volunteer drivers who use their own cars to take people who live in the Staffordshire Moorlands, have no private transport and are unable to use public transport, to a variety of appointments and venues.

The priority for us is to take people to health-related appointments and so these form a large proportion of our routine journeys. We prioritise health appointments as we feel that these are the most critical to a person’s well-being, chances of living independently in their own home and overall general quality of life. These are all things that we aim to continually improve through our scheme.

Moorlands Voluntary and Community Transport

Trustees' Report (incorporating Directors Report)

Public benefit

We provide a voluntary transport service which utilises volunteer drivers who use their own cars to take people who live in the Staffordshire Moorlands, have no private transport and are unable to use public transport, to a variety of appointments and venues.

The priority for us is to take people to health-related appointments and so these form the vast majority of our routine journeys. We prioritise health appointments for clients meeting the criteria as we feel that these are the most critical to a person's well-being, chances of living independently in their own home and overall general quality of life. These are all things that we aim to continually improve through our scheme.

To ensure the safety of our passengers there have been gradual changes allowing for discretion and common sense with regards to PPE, having discussed it and supported at each board meeting.

We are pleased to report that in the period from April 2023 to March 2024 our volunteer drivers gave over 3,800 hours of their time to the voluntary transport scheme, providing in total over 3,400 single passenger journeys. Whilst our administration based volunteers (including trustees and voluntary office staff facilitating the booking lines) gave approximately 950 hours of support to our organisation.

Over the year our voluntary transport service has seen a continual and significant rise in numbers of people requesting journeys to health related appointments; this has put pressure on our current volunteers and despite losing two volunteers we have been able to recruit two more and continue to advertise for the roles.

Our community transport service operates three minibuses, all of which are wheelchair accessible. These vehicles, along with our volunteer drivers, are available for local voluntary, community, and not-for-profit organisations, to enable them to transport their members to regular activities and days out.

Our regular groups include taking people to luncheon clubs groups and young people to activities. By providing this service we are able to contribute to deliver against one of our main aims which is reducing social isolation through the provision of transport. We enable vulnerable people to get out of their homes, meet their peers and to enjoy a hot meal; whilst also supporting young people, to attend activities and days out that they would otherwise not be able to access.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Moorlands Voluntary and Community Transport

Trustees' Report (incorporating Directors Report)

Achievements and performance

Throughout 2023-24 our local transport charity (Moorlands Voluntary Community Transport - MVCT) has seen an increase in numbers of requests for transport significantly both from individual passengers and also from local community groups. We have been able to support over 480 individuals through our voluntary transport service, with once again a strong emphasis on journeys to health related appointments.

This year our community transport service (our three community minibuses) was able to support 14 voluntary, community and not-for-profit organisations some of which were already using the service, covering a total distance of over 5,400 miles. This service saw a number of groups accessing our minibuses for the first time. The feedback from local groups using our minibuses has been very positive.

2023-24 saw the end of our initial National Lottery grant. MVCT was fully aware of the challenges facing the Charity as it continued to seek sustainable funding, and to this end we were able to very successfully secure another three-year grant from the National Lottery Community Fund, which commenced in August 2023. This was a significant grant and covers our salary costs and website for the next three years.

Following the submission of a number of other grant applications we received funding from in total 8 different sources, including two Town Councils, The Yapp Charitable Trust, McCarthy Stone Foundation, and the Co-op Local Community Fund. In summary there have been a mix of large and smaller grants, most awarded on a ‘one-off’ basis and also one over three years. The Board of Trustees are very grateful for the financial support received over the year.

During the year we were recognised and shortlisted in the category of ‘Breakthrough Award’ to the voluntary sector for the ‘Totally Stoked’ Awards and received a certificate of achievement at the Awards Celebration event.

2023-24 has seen MVCT stabilise and move forward both financially and sustainably through increased user numbers. Positive feedback from service users reflects the strength of feeling about the organisations’ important status in the local area and underpins how vital the service provided is to local people.

We would like to acknowledge the contribution of one of our trustees who sadly passed away in November 2023; Brian Blackwood had been a board member since August 2021, having started as a volunteer driver for us a number of years prior to this. His thoughtfulness, dedication and support will be greatly missed.

We truly appreciate and acknowledge contributions of all our partners and funders and a special thank you goes to our Chief Executive Officer, our volunteer staff – our superb drivers, office staff and the Board of Trustees for all their efforts and dedication to the service that they provide.

Financial review

See the SOFA, Balance Sheet and notes to the accounts on pages 7-23

Moorlands Voluntary and Community Transport

Trustees' Report (incorporating Directors Report)

Policy on reserves

Our reserves policy as set out in our financial controls policy:
'MVCT will plan and manage its resources to meet the requirements both of day to day and of future activity. In the Trustees' view the reserves should provide the Charity with adequate financial stability and the means to meet its charitable objectives for the foreseeable future. They will aim to hold sufficient funds to meet running costs for 6 months. To this end, they have created a designated fund within the accounts.' £15,000 has been allocated as reserves. At the year end the charity held £46,082 of unrestricted funds (2023: £36,085).

Structure, governance and management

Nature of governing document

The company is operated under the rules of its memorandum and articles incorporated 26 April 2019 as amended by special resolution registered at Companies House on 17 December 2019. It is a company limited by guarantee and therefore has no share capital. The liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

The method of appointment of trustees/directors is in accordance with the governing document of the charity.

Anyone can put themselves forward to be a trustee, subject to approval by the board. The Board of Trustees are always looking to recruit new trustees who can bring new skills and experiences into the charity.

Induction and training of trustees

Trustees are informed of their role and the relevant legislation and given a copy of the Memorandum and Articles of Association.

Major risks and management of those risks

Policies
All the policies that are in place, including financial controls, equalities, and declaration of interest, have set dates for review; thus ensuring relevance through periodic evaluation.

Small company provision

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

The annual report was approved by the trustees of the charity on ...20/09/2024..... and signed on its behalf by:

C. M. Adams
.....
Christine Adams
Trustee

Moorlands Voluntary and Community Transport

Independent Examiner's Report to the trustees of Moorlands Voluntary and Community Transport ('the Company')

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

Responsibilities and basis of report

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

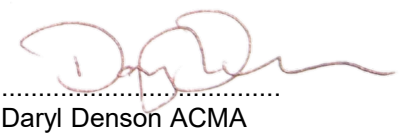
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

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 Moorlands Voluntary and Community Transport 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.



.....
Daryl Denson ACMA

VAST
The Dudson Centre
Hanley
Stoke-on-Trent
ST1 5DD

Date:.....24/09/2024.....

Moorlands Voluntary and Community Transport

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	8,114	24,156	32,270
Other trading activities	4	16,305	-	16,305
Total income		24,419	24,156	48,575
Expenditure on:				
Charitable activities	5	(13,684)	(32,508)	(46,192)
Total expenditure		(13,684)	(32,508)	(46,192)
Net income/(expenditure)		10,735	(8,352)	2,383
Net movement in funds		10,735	(8,352)	2,383
Reconciliation of funds				
Total funds brought forward		36,085	17,837	53,922
Total funds carried forward	15	46,820	9,485	56,305

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	2,609	34,440	37,049
Other trading activities	4	14,479	-	14,479
Total income		17,088	34,440	51,528
Expenditure on:				
Charitable activities	5	(11,312)	(33,803)	(45,115)
Total expenditure		(11,312)	(33,803)	(45,115)
Net income		5,776	637	6,413
Net movement in funds		5,776	637	6,413
Reconciliation of funds				
Total funds brought forward		30,309	17,200	47,509
Total funds carried forward	15	36,085	17,837	53,922

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 15.

Moorlands Voluntary and Community Transport

(Registration number: 11965532)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	-	8,600
Current assets			
Debtors	12	6,406	6,678
Cash at bank and in hand	13	51,326	39,735
		57,732	46,413
Creditors: Amounts falling due within one year	14	(1,427)	(1,091)
Net current assets		56,305	45,322
Net assets		56,305	53,922
Funds of the charity:			
Restricted income funds			
Restricted funds	15	9,485	17,837
Unrestricted income funds			
Unrestricted funds		46,820	36,085
Total funds	15	56,305	53,922

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 22 were approved by the trustees, and authorised for issue on ...20/09/2024..... and signed on their behalf by:

C. M. Adams

.....
Christine Adams
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Moorlands Voluntary and Community Transport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	33.33% straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	640	-	640
Donations from individuals	892	-	892
Grants, including capital grants;			
Government grants	-	22,166	22,166
Grants from other charities	-	1,990	1,990
Grants from companies	6,582	-	6,582
	8,114	24,156	32,270

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	500	-	500
Donations from individuals	251	-	251
Donations from community groups	1,858	-	1,858
Grants, including capital grants;			
Government grants	-	21,940	21,940
Grants from other charities	-	12,500	12,500
	2,609	34,440	37,049

4 Income from other trading activities

	Unrestricted funds General £	Total 2024 £
Trading income;		
Sales of goods and services	16,097	16,097
Other trading income	208	208
	16,305	16,305

	Unrestricted funds General £	Total 2023 £
Trading income;		
Sales of goods and services	13,583	13,583
Other trading income	79	79
Local fundraising and street collection income	817	817
	14,479	14,479

5 Expenditure on charitable activities

	Activity undertaken directly £	2024 £	2023 £
Volunteer expenses	267	267	409
Insurance	2,769	2,769	2,944
Vehicle repairs & maintenance	2,229	2,229	4,599
Fuel costs	1,518	1,518	1,562
Promotion & advertising	-	-	147
General office costs, telephone & postage	1,464	1,464	1,407
Legal & professional costs	-	-	243
Rent & utilities	5,537	5,537	5,554
Bank charges	338	338	72
Sundry expenses	54	54	26
Website	600	600	600
Pension	507	507	-
Staff costs	18,740	18,740	18,427
Governance costs	662	662	525
Payroll Costs	607	607	-
Depreciation	8,600	8,600	8,600
Other vehicle costs	2,300	2,300	-
	46,192	46,192	45,115

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £
Independent examiner fees		
Examination of the financial statements	662	662
	662	662

	Unrestricted funds General £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	525	525
	525	525

7 Government grants

National Lottery Community Fund -£20,966 (2023: £19.350)
To provide funds to support voluntary and community transport.

Biddulph Town Council - £1,000 (2023: £1,800)
To provide funds to support the running of the Biddulph office.

Leek Town Council - £nil (2023: £200)
To provide funds to support the running of the Leek office.

Cheadle Town Council - £200 (2023: £200)
To provide funds to support the running of the Cheadle office.

Staffordshire County Council Community Fund - £nil (2023:£390)
To provide funds for the purchase of hi-vis jackets and coats.

The amount of grants recognised in the financial statements was £22,166 (2023 - £21,940).

There are no unfulfiled conditions.
No other forms of government assistance have been received.

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	18,740	18,010
Pension costs	507	417
	19,247	18,427

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Employees	2	2

(2023 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £17,054 (2023 - £16,243).

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Motor vehicles £	Total £
Cost		
At 1 April 2023	25,800	25,800
At 31 March 2024	25,800	25,800
Depreciation		
At 1 April 2023	17,200	17,200
Charge for the year	8,600	8,600
At 31 March 2024	25,800	25,800
Net book value		
At 31 March 2024	-	-
At 31 March 2023	8,600	8,600

12 Debtors

	2024 £	2023 £
Trade debtors	731	533
Prepayments	675	413
Accrued income	5,000	5,732
	6,406	6,678

13 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	17	17
Cash at bank	51,309	39,718
	51,326	39,735

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	299	10
Other taxation and social security	108	97
Pension scheme creditor	99	94
Accruals	921	890
	1,427	1,091

15 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
General Fund	36,085	24,419	(13,684)	46,820
Restricted funds				
Biddulph Town Coucil	70	1,000	(1,000)	70
National Lottery	8,600	20,966	(24,324)	5,242
Cheadle Town Council	-	200	(200)	-
Garfield Weston Foundation	2,500	-	(2,500)	-
Yapp Charitable Trust	6,667	-	(2,500)	4,167
Baron Devenport	-	1,000	(1,000)	-
Your Housing	-	990	(984)	6
Total restricted funds	17,837	24,156	(32,508)	9,485
Total funds	53,922	48,575	(46,192)	56,305

Moorlands Voluntary and Community Transport

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General				
General Fund	30,309	17,088	(11,312)	36,085
Restricted				
Biddulph Town Coucil	-	1,800	(1,730)	70
Leek Town Council	-	200	(200)	-
National Lottery Community Fund	-	19,350	(19,350)	-
National Lottery	17,200	-	(8,600)	8,600
The Arnold Clark Community Fund	-	1,000	(1,000)	-
Cheadle Town Council	-	200	(200)	-
Community Foundation for Staffordshire - We Love the Moorlands	-	1,000	(1,000)	-
Garfield Weston Foundation	-	2,500	-	2,500
Staffordshire County Council Community Fund	-	390	(390)	-
VAST Bursary Fund	-	500	(500)	-
Yapp Charitable Trust	-	7,500	(833)	6,667
Total restricted funds	17,200	34,440	(33,803)	17,837
Total funds	47,509	51,528	(45,115)	53,922

The specific purposes for which the funds are to be applied are as follows:

Leek Town Land Trust
To provide funds to support voluntary and community transport in the Leek area.

Biddulph Town Council
To provide funds to support the running of the Biddulph office.

Leek Town Council
To provide funds to support voluntary and community transport in the Leek area.

National Lottery Community Fund
To provide funds to support voluntary and community transport

National Lottery
Funds to purchase a minibus

Your Housing
Funds to purchase a PC

Arnold Clark Community Fund
Towards the minibus running costs

Cheadle Town Council
Towards the rent and telephone costs of the Cheadle office.

Community Foundation for Staffordshire – We Love the Moorlands
Towards the rental costs of the Leek Office

Garfield Weston Foundation
To provide funds to support voluntary and community transport

Staffordshire County Council Community Fund
To provide funds for the purchase of hi-vis jackets and coats.

VAST Bursary Fund
Towards the cost of VAST accountancy services.

Yapp Charitable Trust
Towards the charity's core costs

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Current assets	48,247	9,485	57,732
Current liabilities	(1,427)	-	(1,427)
Total net assets	46,820	9,485	56,305

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	-	8,600	8,600
Current assets	37,176	9,237	46,413
Current liabilities	(1,091)	-	(1,091)
Total net assets	36,085	17,837	53,922

17 Related party transactions

There were no related party transactions in the year.

MOORLANDS VOLUNTARY AND COMMUNITY TRANSPORT

England & Wales - Charity number 1187083

Accounts

Company registration number: 11965532
Charity registration number: 1187083

Moorlands Voluntary and Community Transport

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Daryl Denson ACMA
VAST
The Dudson Centre
Hanley
Stoke-on-Trent
ST1 5DD

Moorlands Voluntary and Community Transport

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 21

Moorlands Voluntary and Community Transport

Reference and Administrative Details

Trustees	Michael Smith, Chair Christine Adams, Vice Chair John Verney, Treasurer Brian Blackwood Keith Hambleton Pamela Massey
Secretary	Sally Bentley
Senior Management / Leadership Team	Sally Bentley, Chief Officer
Charity Registration Number	1187083
Company Registration Number	11965532
	The charity is incorporated in England.
Registered Office	Leek Health Centre Fountain Street Leek Staffordshire ST13 6JB
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hanley Stoke-on-Trent ST1 5DD
Bankers	Unity Trust Bank PO Box 7193 Planetary Road Willenhall WV1 9DG

Moorlands Voluntary and Community Transport

Trustees' Report (incorporating Directors Report)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Michael Smith, Chair
	Christine Adams, Vice Chair
	John Verney, Treasurer
	Brian Blackwood
	Keith Hambleton
	Pamela Massey
Secretary:	Sally Bentley
Senior Management / Leadership Team:	Sally Bentley, Chief Officer

Objectives and activities

Objects and aims

The provision of a community transport service, for such inhabitants of the Staffordshire Moorlands and surrounding areas, who are in need of such a service because of age, sickness or disability (mental or physical) or poverty or lack of availability of adequate transport services.

Objectives, strategies and activities

We provide a voluntary transport service which utilises volunteer drivers who use their own cars to take people who live in the Staffordshire Moorlands, have no private transport and are unable to use public transport, to a variety of appointments and venues.

The priority for us is to take people to health-related appointments and so these form a large proportion of our routine journeys. We prioritise health appointments as we feel that these are the most critical to a person's well-being, chances of living independently in their own home and overall general quality of life. These are all things that we aim to continually improve through our scheme.

Moorlands Voluntary and Community Transport

Trustees' Report (incorporating Directors Report)

Public benefit

We provide a voluntary transport service which utilises volunteer drivers who use their own cars to take people who live in the Staffordshire Moorlands, have no private transport and are unable to use public transport, to a variety of appointments and venues.

The priority for us is to take people to health-related appointments and so these form a large proportion of our routine journeys. We prioritise health appointments for clients meeting the criteria as we feel that these are the most critical to a person's well-being, chances of living independently in their own home and overall general quality of life. These are all things that we aim to continually improve through our scheme.

To ensure the safety of our passengers and volunteers we have retained working to our guidance and PPE use. This was in place throughout the year with gradual changes allowing for discretion and common sense, having discussed it and supported at each board meeting.

We are pleased to report that in the period from April 2022 to March 2023 our volunteer drivers gave over 3,100 hours of their time to the voluntary transport scheme, providing in total over 2,900 single passenger journeys. Whilst our administration based volunteers (including trustees and voluntary office staff facilitating the booking lines) gave approximately 950 hours of support to our organisation.

Our community transport service operates three minibuses, all of which are wheelchair accessible. These vehicles, along with our volunteer drivers, are available for local voluntary, community, and not-for-profit organisations, to enable them to transport their members to regular activities and days out.

Our regular groups include taking people to luncheon clubs groups and young people to activities. By providing this service we are able to contribute to deliver against one of our main aims which is reducing social isolation through the provision of transport. We enable vulnerable people to get out of their homes, meet their peers and to enjoy a hot meal; whilst also supporting young people, to attend activities and days out that they would otherwise not be able to access.

The pandemic was during the year still having an adverse effect on the demand for our community transport service though 2022-23 however, we have recently started to see an increase in numbers of groups returning to use our service. To this end we have been able to carry out over 2,200 single passenger journeys during 2022-23 which is a significant increase on the previous year.

We declare that the Trustees have had regard to the guidance issued by the Charity Commission on public benefit. The Trustees worked with the Charity Commission to ensure that our objects fully met the criteria of being exclusively charitable for the public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Moorlands Voluntary and Community Transport

Trustees' Report (incorporating Directors Report)

Achievements and performance

Throughout 2022-23 our charity has seen an increase in numbers of requests from both individual passengers and local community groups, and we have worked hard to revert wherever possible to some sort of normality post-pandemic. We have been able to support over 420 individuals through our voluntary transport service, with a strong emphasis on health related appointments.

Our community transport service saw a significant increase in demand on the previous year 2021-22. This year we were able to support 14 voluntary, community and not-for-profit organisations, covering over 4,200 miles. This service also saw an increase in groups accessing our minibuses for the first time, including several local sports teams and cadet organisations using the vehicles to access activities.

In June 2022 our charity was invited to attend and participate in an event including 1000 volunteers from 40 charities at Stafford County Show Ground. This was organised by the Lord Lieutenant of Staffordshire as part of a 'thank you' to groups who had 'given outstanding service to the community of Staffordshire throughout the pandemic'. The Chief Officer and Vice Chair of Trustees attended as part of the Support Staffordshire Group. In November 2022 we attended a Moorlands voluntary event and received a Community Volunteering award for 'wellbeing' from our local MP and the Deputy Lord Lieutenant of Staffordshire.

With restrictions now all but lifted we were able to resume promoting the service in person and through other media including talks given to a number of local groups throughout the year. The lifting of restrictions also meant that we could resume our volunteer drivers' meetings in-person, as well as our 8-weekly trustee board meetings.

2022-23 saw us in our third and final year of our National Lottery grant. MVCT is fully aware of the challenges facing the Charity in 2023-24 as it continues to seek sustainable funding with the Lottery Grant ending early in 2023-24. This funding has been vital over the last 3 years to our sustainability, especially with the reduction in income due to the pandemic. With the lottery grant we have also been able to purchase promotional material including professionally printed leaflets and business cards. These documents have been invaluable in increasing awareness of our services, especially through GP surgeries, and has resulted in many new users.

Following the submission of a number of applications we also received funding from 11 different sources, including all three Town Councils, The Yapp Charitable Trust, The Garfield Weston Foundation, and Leek Town Lands. This has been a mix of large and smaller grants, most awarded on a 'one-off' basis and also one over three years. The Trustees are very grateful for the financial support received over the year.

2022-23 has seen MVCT stabilise and move forward to pre-pandemic levels. Feedback from service users reflects the strength of feeling about the organisations' status in the local area and underpins how vital the service provided is to local people.

Financial review

The results for the year are set out in the Statement of Financial Activities.

Trustees' Report (incorporating Directors Report)

Policy on reserves

Our reserves policy as set out in our financial controls policy:
'MVCT will plan and manage its resources to meet the requirements both of day to day and of future activity. In the Trustees' view the reserves should provide the Charity with adequate financial stability and the means to meet its charitable objectives for the foreseeable future. They will aim to hold sufficient funds to meet running costs for 6 months. To this end, they have created a designated fund within the accounts.' £15,000 has been allocated as reserves. At the year end the charity held £36,085 of unrestricted funds (2022: £30,309).

Structure, governance and management

Nature of governing document

The company is operated under the rules of its memorandum and articles incorporated 26 April 2019 as amended by special resolution registered at Companies House on 17 December 2019. It is a company limited by guarantee and therefore has no share capital. The liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

The method of appointment of trustees/directors is in accordance with the governing document of the charity.

Anyone can put themselves forward to be a trustee, subject to approval by the board. The Board of Trustees are always looking to recruit new trustees who can bring new skills and experiences into the charity.

Induction and training of trustees

Trustees are informed of their role and the relevant legislation and given a copy of the Memorandum and Articles of Association.

Major risks and management of those risks

Policies
All the policies that are in place, including financial controls, equalities, and declaration of interest, have set dates for review; thus ensuring relevance through periodic evaluation.

Small company provision

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

The annual report was approved by the trustees of the charity on 4 July 2023 and signed on its behalf by:

C A Adams

Christine Adams
Trustee

Moorlands Voluntary and Community Transport

Independent Examiner's Report to the trustees of Moorlands Voluntary and Community Transport ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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 Moorlands Voluntary and Community Transport 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.

.....
Daryl Denson ACMA

VAST
The Dudson Centre
Hanley
Stoke-on-Trent
ST1 5DD

Date: 13/07/2023

Moorlands Voluntary and Community Transport

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	2,609	34,440	37,049
Other trading activities	4	14,479	-	14,479
Total income		17,088	34,440	51,528
Expenditure on:				
Charitable activities	5	(11,312)	(33,803)	(45,115)
Total expenditure		(11,312)	(33,803)	(45,115)
Net income		5,776	637	6,413
Net movement in funds		5,776	637	6,413
Reconciliation of funds				
Total funds brought forward		30,309	17,200	47,509
Total funds carried forward	15	36,085	17,837	53,922

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	7,046	46,540	53,586
Other trading activities	4	6,416	-	6,416
Total income		13,462	46,540	60,002
Expenditure on:				
Charitable activities	5	(7,426)	(35,897)	(43,323)
Total expenditure		(7,426)	(35,897)	(43,323)
Net income		6,036	10,643	16,679
Net movement in funds		6,036	10,643	16,679
Reconciliation of funds				
Total funds brought forward		24,273	6,557	30,830
Total funds carried forward	15	30,309	17,200	47,509

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 15.

Moorlands Voluntary and Community Transport

(Registration number: 11965532)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	8,600	17,200
Current assets			
Debtors	12	6,678	440
Cash at bank and in hand	13	39,735	31,771
		46,413	32,211
Creditors: Amounts falling due within one year	14	(1,091)	(1,902)
Net current assets		45,322	30,309
Net assets		53,922	47,509
Funds of the charity:			
Restricted income funds			
Restricted funds	15	17,837	17,200
Unrestricted income funds			
Unrestricted funds		36,085	30,309
Total funds	15	53,922	47,509

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 21 were approved by the trustees, and authorised for issue on 4 July 2023 and signed on their behalf by:

C. R. Adams

Christine Adams
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Moorlands Voluntary and Community Transport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	33.33% straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	500	-	500
Donations from individuals	251	-	251
Donations from community groups	1,858	-	1,858
Grants, including capital grants;			
Government grants	-	21,940	21,940
Grants from other charities	-	12,500	12,500
	2,609	34,440	37,049

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	2,000	-	2,000
Donations from individuals	296	-	296
Grants, including capital grants;			
Government grants	-	46,040	46,040
Grants from other charities	-	500	500
Grants from companies	4,750	-	4,750
	7,046	46,540	53,586

4 Income from other trading activities

	Unrestricted funds General £	Total 2023 £
Trading income;		
Sales of goods and services	13,583	13,583
Other trading income	79	79
Local fundraising and street collection income	817	817
	14,479	14,479

	Unrestricted funds General £	Total 2022 £
Trading income;		
Sales of goods and services	6,297	6,297
Other trading income	119	119
	6,416	6,416

5 Expenditure on charitable activities

	Activity undertaken directly £	2023 £	2022 £
Volunteer expenses	409	409	301
Insurance	2,944	2,944	3,075
Vehicle repairs & maintenance	4,599	4,599	2,732
Fuel costs	1,562	1,562	474
Promotion & advertising	147	147	321
General office costs, telephone & postage	1,407	1,407	1,742
Legal & professional costs	243	243	389
Rent & utilities	5,554	5,554	5,858
Bank charges	72	72	188
Sundry expenses	26	26	74
Website	600	600	600
Staff costs	18,427	18,427	18,144
Governance costs	525	525	825
Depreciation	8,600	8,600	8,600
	45,115	45,115	43,323

£11,312 (2022: £7,426) of the total expenditure was for unrestricted costs and £33,803 (2022: £35,987) was for restricted costs.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	525	525
	525	525

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	120	705	825
	120	705	825

7 Government grants

National Lottery Community Fund - £19.350 (2022: £18,840)
To provide funds to support voluntary and community transport.
National Lottery - £nil (2022: £25,800)
To purchase a minibus
Biddulph Town Council - £1,800 (2022: £500)
To provide funds to support the running of the Biddulph office.
Leek Town Council - £200 (2022: £200)
To provide funds to support the running of the Leek office.
Cheadle Town Council - £200 (2022: £nil)
To provide funds to support the running of the Cheadle office.
Staffordshire County Council Community Fund - £390 (2022: £nil)
To provide funds for the purchase of hi-vis jackets and coats.
SMDC - £nil (2022: £200)
To provide funds to support voluntary and community transport in the Biddulph area.

The amount of grants recognised in the financial statements was £21,940 (2022 - £46,040).

There are no unfulfiled conditions.
No other forms of government assistance have been received.

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	18,010	17,661
Pension costs	417	483
	18,427	18,144

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Employees	2	2

1 (2022 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £487 (2022 - £483).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £16,243 (2022 - £16,083).

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Motor vehicles £	Total £
Cost		
At 1 April 2022	25,800	25,800
At 31 March 2023	25,800	25,800
Depreciation		
At 1 April 2022	8,600	8,600
Charge for the year	8,600	8,600
At 31 March 2023	17,200	17,200
Net book value		
At 31 March 2023	8,600	8,600
At 31 March 2022	17,200	17,200

12 Debtors

	2023 £	2022 £
Trade debtors	533	20
Prepayments	413	420
Accrued income	5,732	-
	6,678	440

13 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	17	7
Cash at bank	39,718	31,764
	39,735	31,771

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	10	143
Other taxation and social security	97	115
Pension scheme creditor	94	163
Accruals	890	1,481
	1,091	1,902

15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General				
General Fund	30,309	17,088	(11,312)	36,085
Restricted funds				
Biddulph Town Coucil	-	1,800	(1,730)	70
Leek Town Council	-	200	(200)	-
National Lottery Community Fund	-	19,350	(19,350)	-
National Lottery	17,200	-	(8,600)	8,600
The Arnold Clark Community Fund	-	1,000	(1,000)	-
Cheadle Town Council	-	200	(200)	-
Community Foundation for Staffordshire - We Love the Moorlands	-	1,000	(1,000)	-
Garfield Weston Foundation	-	2,500	-	2,500
Staffordshire County Council Community Fund	-	390	(390)	-
VAST Bursary Fund	-	500	(500)	-
Yapp Charitable Trust	-	7,500	(833)	6,667
Total restricted funds	17,200	34,440	(33,803)	17,837
Total funds	47,509	51,528	(45,115)	53,922

Moorlands Voluntary and Community Transport

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

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
General Fund	24,273	13,462	(7,426)	30,309
Restricted				
Leek Town Land Trust	-	500	(500)	-
Biddulph Town Coucil	-	500	(500)	-
Leek Town Council	-	200	(200)	-
National Lottery Community Fund	-	18,840	(18,840)	-
SMDC Councillors' CIF	-	200	(200)	-
National Lottery Covid-19	6,557	-	(6,557)	-
National Lottery	-	25,800	(8,600)	17,200
Your Housing	-	500	(500)	-
Total restricted funds	6,557	46,540	(35,897)	17,200
Total funds	30,830	60,002	(43,323)	47,509

The specific purposes for which the funds are to be applied are as follows:

Leek Town Land Trust
To provide funds to support voluntary and community transport in the Leek area.

Biddulph Town Council
To provide funds to support the running of the Biddulph office.

Leek Town Council
To provide funds to support voluntary and community transport in the Leek area.

National Lottery Community Fund
To provide funds to support voluntary and community transport

National Lottery
Funds to purchase a minibus

Your Housing
Funds to purchase a PC

Arnold Clark Community Fund
Towards the minibus running costs

Cheadle Town Council
Towards the rent and telephone costs of the Cheadle office.

Community Foundation for Staffordshire – We Love the Moorlands
Towards the rental costs of the Leek Office

Garfield Weston Foundation
To provide funds to support voluntary and community transport

Staffordshire County Council Community Fund
To provide funds for the purchase of hi-vis jackets and coats.

VAST Bursary Fund
Towards the cost of VAST accountancy services.

Yapp Charitable Trust
Towards the charity's core costs

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	-	8,600	8,600
Current assets	37,176	9,237	46,413
Current liabilities	(1,091)	-	(1,091)
Total net assets	36,085	17,837	53,922

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	-	17,200	17,200
Current assets	32,211	-	32,211
Current liabilities	(1,902)	-	(1,902)
Total net assets	30,309	17,200	47,509

17 Related party transactions

There were no related party transactions in the year.

MOORLANDS VOLUNTARY AND COMMUNITY TRANSPORT

England & Wales - Charity number 1187083

Accounts

Company registration number: 11965532
Charity registration number: 1187083

Moorlands Voluntary and Community Transport

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Daryl Denson ACMA
VAST
The Dudson Centre
Hanley
Stoke-on-Trent
ST1 5DD

Moorlands Voluntary and Community Transport

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 19

Moorlands Voluntary and Community Transport

Reference and Administrative Details

Trustees	Christine Adams Michael Smith Pamela Massey John Verney Keith Hambleton Brian Blackwood
Charity Registration Number	1187083
Company Registration Number	11965532
	The charity is incorporated in England.
Registered Office	Leek Health Centre Fountain Street Leek ST13 6JB
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hanley Stoke-on-Trent ST1 5DD
Bankers	Unity Trust Bank

Moorlands Voluntary and Community Transport

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Christine Adams
	Michael Smith
	Pamela Massey
	John Verney
	Keith Hambleton (appointed 11 August 2021)
	Brian Blackwood (appointed 11 August 2021)

Objectives and activities

Objects and aims

The provision of a community transport service, for such inhabitants of the Staffordshire Moorlands and surrounding areas, who are in need of such a service because of age, sickness or disability (mental or physical) or poverty or lack of availability of adequate transport services.

We provide a voluntary transport service which utilises volunteer drivers who use their own cars to take people who live in the Staffordshire Moorlands, have no private transport and are unable to use public transport, to a variety of appointments and venues.

The priority for us is to take people to health-related appointments and so these form a large proportion of our routine journeys. We prioritise health appointments as we feel that these are the most critical to a person's well-being, chances of living independently in their own home and overall general quality of life. These are all things that we aim to continually improve through our scheme.

Objectives, strategies and activities

Covid has still affected our services throughout the year, with greatly reduced numbers of requests for both our voluntary and community transport services particularly at the beginning of the year. Numbers then increased significantly for our voluntary transport service as the year progressed.

To ensure the safety of our passengers and volunteers we retained working to our guidance and PPE use. This was in place throughout the year, having discussed it and supported at each board meeting.

We are pleased to report that in the period from April 2021 to March 2022 our volunteer drivers gave over 2,500 hours to the voluntary transport scheme, whilst providing over 2,400 single passenger journeys. Whilst our administration based volunteers (trustees and booking lines) gave nearly 700 hours of support to our organisation.

Moorlands Voluntary and Community Transport

Trustees' Report

Public benefit

Our community transport service operates three minibuses, two of which are wheelchair accessible. These vehicles, along with our volunteer drivers, are available for local voluntary, community, and not-for-profit organisations, to enable them to transport their members to regular activities and days out.

Our regular groups include luncheon clubs and specific needs support groups, as well as groups for young people, and those that help refugees and asylum seekers. By providing this service we are able to contribute to one of our main aims which is reducing social isolation. We enable vulnerable people to get out of their homes, meet their peers and to enjoy a hot meal; whilst also supporting young people and those on the margins of society, to attend activities and days out that they would otherwise not be able to access.

Due to the pandemic the demand for our community transport service has been reduced, however, from June 2021 we have begun to see a steady increase in numbers of groups returning to use our service and have been able to carry out 932 single passenger journeys during 21-22.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Moorlands Voluntary and Community Transport

Trustees' Report

Achievements and performance

Throughout 2021-22 our charity has still been recovering from the effects of the pandemic, with reduced demand for our services meaning less income and fewer volunteers available to support us. However, through hard work and determination from staff, trustees and volunteers we have been able to continue to offer our services in a safe, timely and efficient manner. We were able to support 368 individuals with transport through our voluntary transport service, to primarily health related appointments.

We took ownership of a wheelchair accessible minibus in April 2021 as part of our grant from the National Lottery Community Fund. This enabled us to be able to offer three fully accessible minibuses for use by local voluntary, community and not-for-profit groups across the Staffordshire Moorlands. This year we were able to support five local groups, several more had to cancel their bookings due to either Covid or weather conditions. Supporting these five groups our minibuses covered a total of some 1,118 miles.

As the year progressed we were able to move on from virtual online meetings to in-person bi-monthly meetings for our Board of Trustees. We were also able to resume promoting the service face to face giving in-person talks to a number of groups including a local WI group in Leek. This led to a WI member completing a sponsored walk across Jordan for our charity, and attendance at a GP Patient Participation Group meeting. This resulted in new users accessing the services for both our voluntary and community transport services.

2021-22 saw us in the second year of our three year grant from the National Lottery Community Fund. This funding has been vital to our sustainability, as well as allowing us increased publicity through the printing of professional leaflets and business cards. Outcomes from the publicity have enabled us to increase our passenger numbers and we have worked in partnership with local GP surgeries.

Following submitting applications we also received ad hoc funding from 10 different sources, including The Foyle Foundation, Biddulph and Leek Town Councils, The Arnold Clark Community Fund and the Bamford Charitable Foundation (part of JCB Excavators).

Once again feedback about our service from our service users has been very positive and welcoming.

As we move forward in 2022/23 which is the final year of our Lottery Community Fund, the Board of Trustees are actively seeking alternative sustainable funding to ensure this vital community transport service can be maintained and delivered efficiently. We are mindful of the increased cost of fuel and the impact of rising inflation which may threaten the sustainability of our community transport services.

Following the pandemic we are working hard to increase our passenger numbers, promote the availability of the community minibuses for local use and recover our previous service levels. Rebuilding user confidence and sustaining the operation of the service financially are our key priorities for 2022/23.

Financial review

The results for the charity are shown on pages 5-15 of this report.

Policy on reserves

Our reserves policy as set out in our financial controls policy: 'MVCT will plan and manage its resources to meet the requirements both of day to day and of future activity. In the Trustee's view the reserves should provide the Charity with adequate financial stability and the means to meet its charitable objectives for the foreseeable future. They will aim to hold sufficient funds to meet running costs for 6 months. To this end, they have created a designated fund within the accounts.'
£15,000 has been allocated as reserves.

Moorlands Voluntary and Community Transport

Trustees' Report

Structure, governance and management

Nature of governing document

The company is operated under the rules of its memorandum and articles incorporated 26 April 2019 as amended by special resolution registered at Companies House on 17 December 2019. It is a company limited by guarantee and therefore has no share capital. The liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

The method of appointment of trustees/directors is in accordance with the governing document of the charity.

Anyone can put themselves forward to be a trustee, subject to approval by the board. The Board of Trustees are always looking to recruit new trustees who can bring new skills and experiences into the charity.

Induction and training of trustees

Trustees are informed of their role and the relevant legislation and given a copy of the Memorandum and Articles of Association.

Throughout 2020/21, the contribution of the volunteer drivers, funders, stakeholders and Trustees has been significant. Led by the Chief Officer, MVCT has successfully co-ordinated a Covid response. It has been hard at times and everyone linked to the Charity has stepped up to support the organisation and the local communities we serve to remain safe and secure through this unprecedented challenge.

We would like to express our thanks to all involved, particularly the contribution made by volunteers.

We would also like to take this opportunity to thank Martin Chadwick; Martin was a trustee/director from the organisation's beginnings and served as Treasurer until 30th March 2021. His experience in the third sector and skill set proved invaluable to us; we wish him well.

Small company provision

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

The annual report was approved by the trustees of the charity on 27/7/22 and signed on its behalf by:

C P Adams

Christine Adams
Trustee

Moorlands Voluntary and Community Transport

Independent Examiner's Report to the trustees of Moorlands Voluntary and Community Transport ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

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').

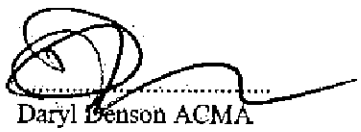
Having satisfied myself that the accounts of Moorlands Voluntary and Community Transport are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 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 Moorlands Voluntary and Community Transport 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.



Daryl Denson ACMA

VAST
The Dudson Centre
Hanley
Stoke-on-Trent
ST1 5DD

Date: 5/8/2022

Moorlands Voluntary and Community Transport

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	7,046	46,540	53,586
Other trading activities	4	6,416	-	6,416
Total income		13,462	46,540	60,002
Expenditure on:				
Charitable activities	5	(7,426)	(35,897)	(43,323)
Total expenditure		(7,426)	(35,897)	(43,323)
Net income		6,036	10,643	16,679
Net movement in funds		6,036	10,643	16,679
Reconciliation of funds				
Total funds brought forward		24,273	6,557	30,830
Total funds carried forward	15	30,309	17,200	47,509

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	2,017	33,680	35,697
Other trading activities	4	2,561	-	2,561
Total income		4,578	33,680	38,258
Expenditure on:				
Charitable activities	5	-	(31,873)	(31,873)
Total expenditure		-	(31,873)	(31,873)
Net income		4,578	1,807	6,385
Net movement in funds		4,578	1,807	6,385
Reconciliation of funds				
Total funds brought forward		19,695	4,750	24,445
Total funds carried forward	15	24,273	6,557	30,830

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 15.

Moorlands Voluntary and Community Transport

(Registration number: 11965532)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	17,200	-
Current assets			
Debtors	12	440	492
Cash at bank and in hand	13	31,771	31,470
		32,211	31,962
Creditors: Amounts falling due within one year	14	(1,902)	(1,132)
Net current assets		30,309	30,830
Net assets		47,509	30,830
Funds of the charity:			
Restricted income funds			
Restricted funds	15	17,200	6,557
Unrestricted income funds			
Unrestricted funds		30,309	24,273
Total funds	15	47,509	30,830

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 27/7/22 and signed on their behalf by:

C. P. Adams

Christine Adams
Trustee

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Moorlands Voluntary and Community Transport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	33.33% straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	2,000	-	2,000
Donations from individuals	296	-	296
Grants, including capital grants;			
Government grants	-	46,040	46,040
Grants from other charities	-	500	500
Grants from companies	4,750	-	4,750
	7,046	46,540	53,586

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	224	-	224
Donations from individuals	50	-	50
Grants, including capital grants;			
Government grants	-	32,680	32,680
Grants from other charities	-	1,000	1,000
Grants from companies	1,243	-	1,243
Other income from donations and legacies	500	-	500
	2,017	33,680	35,697

4 Income from other trading activities

	Unrestricted funds General £	Total 2022 £
Trading income;		
Sales of goods and services	6,297	6,297
Other trading income	119	119
	6,416	6,416

	Unrestricted funds General £	Total 2021 £
Trading income;		
Sales of goods and services	2,361	2,361
Other trading income	200	200
	2,561	2,561

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £
Volunteer expenses		-	301	301
Insurance		-	3,075	3,075
Vehicle repairs & maintenance		-	2,732	2,732
Fuel costs		-	474	474
Promotion & advertising		-	321	321
General office costs, telephone & postage		-	1,742	1,742
Legal & professional costs		-	389	389
Rent & utilities		-	5,858	5,858
Bank charges		-	188	188
Sundry expenses		-	74	74
Website		-	600	600
Depreciation, amortisation and other similar costs		-	8,600	8,600
Staff costs		7,306	10,838	18,144
Governance costs	6	120	705	825
		7,426	35,897	43,323

	Note	Restricted funds £	Total 2021 £
Volunteer expenses		90	90
Insurance		3,113	3,113
Vehicle repairs & maintenance		1,610	1,610
Fuel costs		129	129
Promotion & advertising		155	155
General office costs, telephone & postage		814	814
Legal & professional costs		389	389
Rent & utilities		4,736	4,736
Bank charges		72	72
Sundry expenses		934	934
Website		1,800	1,800
Staff costs		17,239	17,239
Governance costs	6	792	792
		31,873	31,873

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	120	705	825
	120	705	825

	Restricted funds £	Total 2021 £
Independent examiner fees		
Examination of the financial statements	792	792
	792	792

7 Government grants

National Lottery Community Fund £18,840 (2021:£17,410)
To provide funds to support voluntary and community transport.
National Lottery Covid 19 Fund 3 nil (2021:£13,000)
To make up for lost income
National Lottery £25,800 (2021:£nil)
To purchase a minibus
SMDC £200 (2021: £70)
To provide funds to support voluntary and community transport in the Biddulph area.
Biddulph Town Council - £500 (2021:£2,000)
To provide funds to support the running of the Biddulph office.
Leek Town Council -£200 (2021: £200)
To provide funds to support voluntary and community transport in the Leek area.
Leek Town Lands £500 (2021 nil)

The amount of grants recognised in the financial statements was £46,040 (2021 - £32,680).
There are no unfulfiled conditions.
No other forms of government assistance have been received.

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	17,661	16,780
Pension costs	483	459
	18,144	17,239

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Employees	2	2

No employee received emoluments of more than £60,000 during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Motor vehicles £	Total £
Cost		
Additions	25,800	25,800
At 31 March 2022	25,800	25,800
Depreciation		
Charge for the year	8,600	8,600
At 31 March 2022	8,600	8,600
Net book value		
At 31 March 2022	17,200	17,200

12 Debtors

	2022 £	2021 £
Trade debtors	20	148
Prepayments	420	344
	440	492

13 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	7	16
Cash at bank	31,764	31,454
	31,771	31,470

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	143	143
Other taxation and social security	115	131
Pension scheme creditor	163	136
Accruals	1,481	722
	1,902	1,132

15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
General Fund	24,273	13,462	(7,426)	30,309
Restricted funds				
Leek Town Land Trust	-	500	(500)	-
Biddulph Town Coucil	-	500	(500)	-
Leek Town Council	-	200	(200)	-
National Lottery Community Fund	-	18,840	(18,840)	-
SMDC Councillors' CIF	-	200	(200)	-
National Lottery Covid-19	6,557	-	(6,557)	-
National Lottery	-	25,800	(8,600)	17,200
Your Housing	-	500	(500)	-
Total restricted funds	6,557	46,540	(35,897)	17,200
Total funds	30,830	60,002	(43,323)	47,509

Moorlands Voluntary and Community Transport

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General				
General Fund	19,695	4,578	-	24,273
Restricted				
Awards for All	4,750	-	(4,750)	-
Biddulph Town Council	-	2,000	(2,000)	-
Leek Town Council	-	200	(200)	-
National Lottery Community Fund	-	17,410	(17,410)	-
SMDC Councillors' CIF	-	70	(70)	-
National Lottery Covid-19	-	13,000	(6,443)	6,557
Support Staffordshire	-	1,000	(1,000)	-
Total restricted funds	4,750	33,680	(31,873)	6,557
Total funds	24,445	38,258	(31,873)	30,830

The specific purposes for which the funds are to be applied are as follows:

Awards for All - £9,500
To provide funds to support voluntary and community transport.
Leek Town Land Trust - £500
To provide funds to support voluntary and community transport in the Leek area.
Biddulph Town Council - £2,000
To provide funds to support the running of the Biddulph office.
Leek Town Council - £200
To provide funds to support voluntary and community transport in the Leek area.
SMDC/Councillors' Community Initiative Fund-£70
To provide funds to support voluntary and community transport in the Biddulph area.
Support Staffordhsire/ Pharmacy Support-£1,000
To provide funds for volunteers to deliver prescriptions.
National Lottery Community Fund-£17,410
To provide funds to support voluntary and community transport
National Lottery - £25,800
Funds to purchase a minibus
Your Housing - £500
Funds to purchase a PC
National Lottery-Covid 19 Grant-£13,000
To provide funds to help the service continue during Covid-19.

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	-	17,200	17,200
Current assets	32,211	-	32,211
Current liabilities	(1,902)	-	(1,902)
Total net assets	30,309	17,200	47,509

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Current assets	25,405	6,557	31,962
Current liabilities	(1,132)	-	(1,132)
Total net assets	24,273	6,557	30,830

17 Related party transactions

There were no related party transactions in the year.

MOORLANDS VOLUNTARY AND COMMUNITY TRANSPORT

England & Wales - Charity number 1187083

Accounts

Company registration number: 11965532

Charity registration number: 1187083

Moorlands Voluntary and Community Transport

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Daryl Denson ACMA
VAST
The Dudson Centre
Hanley
Stoke-on-Trent
ST1 5DD

Moorlands Voluntary and Community Transport

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 19

Moorlands Voluntary and Community Transport

Reference and Administrative Details

Trustees	Christine Adams Michael Smith Pamela Massey John Verney
Principal Office	Leek Health Centre Fountain Street Leek Staffordshire ST13 6JB
	The charity is incorporated in England.
Company Registration Number	11965532
Charity Registration Number	1187083
Bankers	Unity Trust Bank
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hanley Stoke-on-Trent ST1 5DD

Moorlands Voluntary and Community Transport

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Trustees

Martin Chadwick (resigned 30 March 2021)

Christine Adams

Michael Smith

Pamela Massey

John Verney

Objectives and activities

Objects and aims

The provision of a community transport service, for such inhabitants of the Staffordshire Moorlands and surrounding areas, who are in need of such a service because of age, sickness or disability (mental or physical) or poverty or lack of availability of adequate transport services.

We provide a voluntary transport service which utilises volunteer drivers who use their own cars to take people who live in the Staffordshire Moorlands, have no private transport and are unable to use public transport, to a variety of appointments and venues.

The priority for us is to take people to health-related appointments and so these form a large proportion of our routine journeys. We prioritise health appointments as we feel that these are the most critical to a person's well-being, chances of living independently in their own home and overall general quality of life. These are all things that we aim to continually improve through our scheme.

Objectives, strategies and activities

Following the Trustee Board meeting in March 2020, the decision was made by the Trustees to suspend services and so from late March 2020 this decision was implemented. Throughout the next three months the Trustees carefully monitored the situation being mindful of reviewing and implementing government guidelines and directives. We realised as the year progressed that the Covid 19 pandemic was a constantly changing situation and local review of our practices was essential based on information emerging in the local area and operational experience.

Robust risk assessments were carried out by the Chief Officer and active regular communications with both the Trustees and volunteer drivers making them aware of action being taken both to safeguard and support the service. Subject to restrictions being altered our voluntary car scheme resumed in July 2020 with appropriate guidelines and PPE in place.

We are pleased to report that in the period from April 2020 to March 2021 our volunteer drivers gave over 960 hours to the voluntary transport scheme, whilst providing over 920 single passenger journeys. Whilst our admin-based volunteers (trustees and booking line) gave over 520 hours to our organisation.

Trustees' Report

Public benefit

Our community transport service operates three minibuses, two of which are wheelchair accessible. These vehicles, along with our volunteer drivers, are available for local voluntary, community, and not-for-profit organisations, to enable them to transport their members to regular activities and days out.

Our regular groups include luncheon clubs and specific needs support groups, as well as groups for young people, and those that help refugees and asylum seekers. By providing this service we are able to contribute to one of our main aims which is reducing social isolation. We enable vulnerable people to get out of their homes, meet their peers and to enjoy a hot meal; whilst also supporting young people and those on the margins of society, to attend activities and days out that they would otherwise not be able to access. Once again, due to the pandemic there has been no demand for our minibuses during the financial year April 2020 – March 2021, as all the groups closed in March 2020 and are yet to re-open.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The Covid 19 pandemic had an enormous effect on our charity during the year. As per the first national lockdown rules we suspended our voluntary and community transport services on 23rd March 2020.

The Chief Officer began 'working from home' and the Operations Assistant continued to look after the minibuses (once weekly with no social contact and in an isolated working environment). Our aim was to ensure the continued operation of our organisation within the guidelines and to be ready to resume activities once circumstances allowed.

Prior to the first lockdown commencing 23rd March 2020 the Trustees had met in early March to review the situation, plan and agree measures to withhold services should this be required. The decision was taken pending lockdown to suspend services with immediate effect and face to face Trustee meetings.

Regular meetings via Zoom were initiated and established between the Chief Officer and the Board of Trustees. Covid 19 was a standing agenda item on the bi-monthly meetings in terms of the local situation and working to national directives. Trustees were kept up-to-date with the latest Government guidelines via the Chief Officer during the first quarter (April – June 2020). After consulting with our volunteer drivers we resumed our activities on 13th July 2020.

Throughout the year the Trustees have continued to meet, plan, consider and review Government instructions and local guidelines to underpin practice. Timely press releases were submitted to local press and radio outlets throughout the year to keep people informed of our current service status.

We now have a fully operational website and part of the development work for 2021/22 is to maximise its potential.

We had successfully acquired extra Covid specific funding from The National Lottery Covid Emergency Fund. This not only helped mitigate our losses but enabled us to purchase equipment to help make our office Covid secure, as well as PPE for our volunteer drivers. The latter was issued along with new guidelines both for drivers and passengers. We were able to help with the delivery of prescriptions to the vulnerable through partnership working with Support Staffordshire and local pharmacies.

Trustees' Report

The usual funding streams for community transport have heavily reduced since lockdown began and for ourselves fare income and donations have been the hardest hit. Balanced against this we were fortunate to apply for and receive a number of grants throughout the year. These included from Biddulph Town Council, Leek Town Council, The Co-op Community Fund, The Councillors' Community Initiative Fund, with our most significant one coming from The National Lottery Community Fund. Along with contributing to our core costs, the latter has enabled us to increase our marketing and publicity through the development of a website, display equipment and business cards. These grants have been invaluable in ensuring the sustainability of the service not only through the Pandemic but in helping MVCT to adapt and recover from Covid 19.

Throughout the year, demand did fall for essential services and was non-existent for social and leisure opportunities yet despite these challenges MVCT has been stepping up and adapting undertaking new activities such as home delivery of food and medicines, partnering with local foodbanks, taking people to vaccine centres and maintaining telephone contact and support for socially isolated passengers.

Settling into our new offices based in Leek Health Centre provided an opportunity to maximise our partnership working with the local GP practices. We have been able to strengthen our relationships with the GPs through regular liaison with the Practice Managers centred around the impact of the Covid vaccination programme.

Planning for 2021/22 and beyond has been central to this year's successes; with a focus on income generation and sustainability and future development. Fundamental to this are our community transport minibuses; as part of our National Lottery grant we have been able to source and take ownership of (finalised in April 2021) a wheelchair accessible minibus to replace our oldest one. This means that all three of our minibuses are now wheelchair accessible, enabling us to increase the numbers and types of not-for-profit organisations that can use our service.

Our key achievement has been the sustainability of the service. We have still been able to offer a door to door service in clean vehicles, collecting the passengers with staff and volunteers who have been trained to support them, completed comprehensive risk assessments and acquired the right PPE. Safety and comfort have continued to be some of our top priorities alongside enabling the person to get to and from their appointment safely and in good time.

Financial review

The financial results for the year are set out in this report on pages 8-20.

Policy on reserves

Our reserves policy as set out in our financial controls policy: 'MVCT will plan and manage its resources to meet the requirements both of day to day and of future activity. In the Trustee's view the reserves should provide the Charity with adequate financial stability and the means to meet its charitable objectives for the foreseeable future. They will aim to hold sufficient funds to meet running costs for 6 months. To this end, they have created a designated fund within the accounts.' £15,000 has been allocated as reserves.

Structure, governance and management

Nature of governing document

The company is operated under the rules of its memorandum and articles incorporated 26 April 2019 as amended by special resolution registered at Companies House on 17 December 2019. It is a company limited by guarantee and therefore has no share capital. The liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

The method of appointment of trustees/directors is in accordance with the governing document of the charity.

Anyone can put themselves forward to be a trustee, subjuct to approval by the board. The Board of Trustees are always looking to recruit new trustees who can bring new skills and experiences into the charity.

Moorlands Voluntary and Community Transport

Trustees' Report

Induction and training of trustees

Trustees are informed of their role and the relevant legislation and given a copy of the Memorandum and Articles of Association.

Throughout 2020/21, the contribution of the volunteer drivers, funders, stakeholders and Trustees has been significant. Led by the Chief Officer, MVCT has successfully co-ordinated a Covid response. It has been hard at times and everyone linked to the Charity has stepped up to support the organisation and the local communities we serve to remain safe and secure through this unprecedented challenge.

We would like to express our thanks to all involved, particularly the contribution made by volunteers.

We would also like to take this opportunity to thank Martin Chadwick; Martin was a trustee/director from the organisation's beginnings and served as Treasurer until 30th March 2021. His experience in the third sector and skill set proved invaluable to us; we wish him well.

Small company provision

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

The annual report was approved by the trustees of the charity on 11/09/2021. and signed on its behalf by:

C.M. Adams

Christine Adams
Trustee

Moorlands Voluntary and Community Transport

Independent Examiner's Report to the trustees of Moorlands Voluntary and Community Transport

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 19.

Respective responsibilities of trustees and examiner

As the charity's trustees of Moorlands Voluntary and Community Transport (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 Moorlands Voluntary and Community Transport 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 Moorlands Voluntary and Community Transport 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.

.....

Daryl Denson ACMA

VAST
The Dudson Centre
Hanley
Stoke-on-Trent
ST1 5DD

Date: 20/8/21

Moorlands Voluntary and Community Transport

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	2,017	33,680	35,697
Other trading activities	4	2,561	-	2,561
Total income		4,578	33,680	38,258
Expenditure on:				
Charitable activities	6	-	(31,873)	(31,873)
Total expenditure		-	(31,873)	(31,873)
Net income		4,578	1,807	6,385
Net movement in funds		4,578	1,807	6,385
Reconciliation of funds				
Total funds brought forward		19,695	4,750	24,445
Total funds carried forward	15	24,273	6,557	30,830

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	3,517	12,200	15,717
Other trading activities	4	20,055	-	20,055
Other income	5	9,336	-	9,336
Total income		32,908	12,200	45,108
Expenditure on:				
Charitable activities	6	(13,213)	(7,450)	(20,663)
Total expenditure		(13,213)	(7,450)	(20,663)
Net income		19,695	4,750	24,445
Net movement in funds		19,695	4,750	24,445
Reconciliation of funds				
Total funds carried forward	15	19,695	4,750	24,445

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 15.

Moorlands Voluntary and Community Transport

(Registration number: 11965532)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	12	492	1,915
Cash at bank and in hand	13	31,470	23,548
		31,962	25,463
Creditors: Amounts falling due within one year	14	(1,132)	(1,018)
Net assets		30,830	24,445
Funds of the charity:			
Restricted income funds			
Restricted funds	15	6,557	4,750
Unrestricted income funds			
Unrestricted funds		24,273	19,695
Total funds	15	30,830	24,445

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 11/08/2021 and signed on their behalf by:

C. M. Adams

Christine Adams
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Moorlands Voluntary and Community Transport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees's meetings and reimbursed expenses.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	224	-	224
Donations from individuals	50	-	50
Grants, including capital grants;			
Government grants	-	32,680	32,680
Grants from other charities	-	1,000	1,000
Grants from companies	1,243	-	1,243
Other income from donations and legacies	500	-	500
	2,017	33,680	35,697

	Unrestricted funds General £	Restricted funds £	Total 2020 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	3,350	-	3,350
Donations from individuals	167	-	167
Grants, including capital grants;			
Government grants	-	12,200	12,200
	3,517	12,200	15,717

4 Income from other trading activities

	Unrestricted funds General £	Total 2021 £
Trading income;		
Sales of goods and services	2,361	2,361
Other trading income	200	200
	2,561	2,561

	Unrestricted funds General £	Total 2020 £
Trading income;		
Sales of goods and services	19,956	19,956
Other trading income	99	99
	20,055	20,055

5 Other income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Income from trading subsidiary	9,336		9,336

6 Expenditure on charitable activities

	Note	Restricted funds £	Total 2021 £
Volunteer expenses		90	90
Insurance		3,113	3,113
Vehicle repairs & maintenance		1,610	1,610
Fuel costs		129	129
Promotion & advertising		155	155
General office costs, telephone & postage		814	814
Legal & professional costs		389	389
Rent & utilities		4,736	4,736
Bank charges		72	72
Sundry expenses		934	934
Website		1,800	1,800
Staff costs		17,239	17,239
Governance costs	7	792	792
		31,873	31,873

	Note	Unrestricted funds General £	Restricted funds £	Total 2020 £
Volunteer expenses		23	480	503
Insurance		1,397	-	1,397
Vehicle repairs & maintenance		2,603	-	2,603
Fuel costs		596	700	1,296
Promotion & advertising		870	-	870
General office costs, telephone & postage		603	-	603
Legal & professional costs		634	-	634
Rent & utilities		12	3,270	3,282
Bank charges		72	-	72
Sundry expenses		78	-	78
Staff costs		5,785	3,000	8,785
Governance costs	7	540	-	540
		13,213	7,450	20,663

7 Analysis of governance and support costs

Governance costs

	Restricted funds £	Total 2021 £
Independent examiner fees		
Examination of the financial statements	792	792
	792	792

	Unrestricted funds General £	Total 2020 £
Independent examiner fees		
Examination of the financial statements	540	540
	540	540

8 Government grants

National Lottery Community Fund £17,410
To provide funds to support voluntary and community transport.
National Lottery Covid 19 Fund £13,000
To make up for lost income
SMDC CIF £70
To provide funds to support voluntary and community transport in the Biddulph area.
Biddulph Town Council - £2,000
To provide funds to support the running of the Biddulph office.
Leek Town Council - £200
To provide funds to support voluntary and community transport in the Leek area.

The amount of grants recognised in the financial statements was £32,680 (2020 - £12,200).
There are no unfulfiled conditions
No other forms of government assistance have been received

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	16,780	8,577
Pension costs	459	208
	17,239	8,785

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	31 March 2021 No	31 March 2020 No
Employees	2	2

No employee received emoluments of more than £60,000 during the year.

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Debtors

	2021 £	2020 £
Trade debtors	148	810
Prepayments	344	644
Accrued income	-	461
	492	1,915

13 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	16	13
Cash at bank	31,454	23,535
	31,470	23,548

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	143	429
Other taxation and social security	131	-
Pension scheme creditor	136	49
Accruals	722	540
	1,132	1,018

15 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General				
General Fund	19,695	4,578	-	24,273
Restricted funds				
Awards for All	4,750	-	(4,750)	-
Biddulph Town Coucil	-	2,000	(2,000)	-
Leek Town Council	-	200	(200)	-
National Lottery Community Fund	-	17,410	(17,410)	-
SMDC Councillors' CIF	-	70	(70)	-
National Lottery Covid-19	-	13,000	(6,443)	6,557
Support Staffordshire	-	1,000	(1,000)	-
Total restricted funds	4,750	33,680	(31,873)	6,557
Total funds	24,445	38,258	(31,873)	30,830

Notes to the Financial Statements for the Year Ended 31 March 2021

	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds			
General			
General Fund	32,908	(13,213)	19,695
Restricted			
Awards for All	9,500	(4,750)	4,750
Leek Town Land Trust	500	(500)	-
Biddulph Town Coucil	2,000	(2,000)	-
Leek Town Council	200	(200)	-
Total restricted funds	12,200	(7,450)	4,750
Total funds	45,108	(20,663)	24,445

The specific purposes for which the funds are to be applied are as follows:

Awards for All - £9,500
To provide funds to support voluntary and community transport.
Leek Town Land Trust - £500
To provide funds to support voluntary and community transport in the Leek area.
Biddulph Town Council - £2,000
To provide funds to support the running of the Biddulph office.
Leek Town Council - £200
To provide funds to support voluntary and community transport in the Leek area.
SMDC/Councillors' Community Initiative Fund-£70
To provide funds to support voluntary and community transport in the Biddulph area.
Support Staffordhsire/ Pharmacy Support-£1,000
To provide funds for volunteers to deliver prescriptions.
National Lottery Community Fund-£17,410
To provide funds to support voluntary and community transport
National Lottery-Covid 19 Grant-£13,000
To provide funds to help the service continue during Covid-19.

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Current assets	25,405	6,557	31,962
Current liabilities	(1,132)	-	(1,132)
Total net assets	24,273	6,557	30,830

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2020 £
Current assets	20,713	4,750	25,463
Current liabilities	(1,018)	-	(1,018)
Total net assets	19,695	4,750	24,445

17 Related party transactions

There were no related party transactions in the year.