

# WARRINGTON COMMUNITY TRANSPORT

England & Wales · Charity number 516384

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 1985-04-29

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

## Contact

---

**Address** Unit 19  
Athlone Road  
Warrington  
WA2 8JJ

**Phone** 01925419977

**Email** [dial1@btconnect.com](mailto:dial1@btconnect.com)

## Activities

---

**Objects:** TO PROVIDE TRANSPORT FOR THE USE OF CHARITABLE ORGANISATIONS AND/OR CHARITABLE GROUPS BASED IN THE BOROUGH OF WARRINGTON IN THE COUNTY OF CHESHIRE WHO ARE AFFILIATED TO THE ORGANISATION, OR INDIVIDUALS IN SPECIFIC NEED BY REASON OF POVERTY SICKNESS OR HANDICAP.

**Activities:** Provision of Door to Door Accessible Transport.

## Classification

---

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

---

- **Area of benefit:** BOROUGH OF WARRINGTON
- Warrington

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£173,855	£159,317	-	-
2024-03-31	£122,762	£144,128	-	-
2023-03-31	£131,823	£124,464	-	-
2022-03-31	£124,852	£103,394	-	-
2021-03-31	£121,435	£82,388	-	-

## Trustees

Name	Role	Appointed
<b>Matthew Boulton</b>	Chair	2019-06-01
DIDA MARIA MACIEL GOODE		2016-06-23
Dr Michael Mark Mclaughlin		2024-02-01
John Andrew O'Reilly		2026-01-06
PATRICIA HODSON		2016-01-13
Victoria Jane Leigh		2016-06-23

**WARRINGTON COMMUNITY TRANSPORT**

England & Wales - Charity number 516384

---

# Accounts

---

**WARRINGTON COMMUNITY TRANSPORT**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31st MARCH 2025**

**CHARITY NO: 516384**

## **CONTENTS**

	<b>Pages</b>
Trustees Annual Report	2 - 6
Independent Examiners Report	7
Statement of Financial Activities	8
Balance Sheet	9
Accounting Policies	10 - 11
Notes to the Accounts	12 - 15

# WARRINGTON COMMUNITY TRANSPORT

---

## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2025

The Trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2025

### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Registered charity name</b>	Warrington Community Transport
<b>Charity number</b>	516384
<b>Principal office</b>	19 Athlone Road Warrington Cheshire WA2 8JJ
<b>The Trustees who served the charity during the period were</b>	Matthew Boulton Dida Goode Patsy Hodson Vicky Leigh Dr Michael Mark McLaughlin (appointed Feb 24)
<b>Independent Examiner</b>	Barbara L Blaber BA(Econ), FCA 16 Christchurch Road Sale M33 5JL
<b>Bankers</b>	The Co-operative Bank plc 1 Balloon Street Manchester M60 4EP

# WARRINGTON COMMUNITY TRANSPORT

---

## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2025

*continued*

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity, number 516384, is governed by the Constitution and Rules adopted on 8th February 1993

The charity maintains an Executive Committee which selects Trustees using a formalised Trustee Selection method as prescribed below: -

#### Trustee selection method

The existing Executive Management Committee members select trustees, with their nomination being ratified at a full Committee Meeting and then subjected to the re-election process at each subsequent Annual General Meeting.

Their suitability is evaluated upon areas of expertise, with resultant benefits to the organisations continued efficient management and operations being fully assessed.

Areas of expertise generally encompass: Commercial, Financial, Education, Personnel, Local Authority, other voluntary Sector Organisations, Individual and Group Service Representatives.

Each prospective Trustee receives the following information pack containing:

- Guide to Warrington Community Transport 'Trustee' Management Committee containing brief details of the organisation's objectives

- Aims

- The role of committee members

- What is a charity trustee

- People who are disqualified from acting as a Trustee Conflict of interest Job description

- Person specification

- Skills audit

- Biography

- Code of Conduct for Trustees

- Trustees' Undertaking

Warrington Borough Council, as principal funder of the Charity, has the facility to appoint up to two Trustees, usually from their elected council members. In addition, they nominate their Passenger Transport Coordinator as an observer who may attend all Management Committee Meetings.

The day-to-day management of the charity is performed by Mrs S Taylor, the General Manager and administrative staff, together with a core volunteer team.

# WARRINGTON COMMUNITY TRANSPORT

---

## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2025

*continued*

### **OBJECTIVES AND ACTIVITIES**

The principal objective continues to be the provision of specialised door-to-door accessible transport for people with disabilities and those community members with mobility difficulties.

The Charity aims to create a more inclusive society through the provision of life-enhancing opportunities for people with disabilities within the boundaries of the Unitary Authority of Warrington Borough Council. These opportunities are created by providing "Door-to-Door" specialised transport to enable people with disabilities to lead a more fulfilled and active life. This transport is provided by wheelchair accessible minibuses operating as the "Dial-a-Ride" and "Group Travel" services which have been serving local community members since 1985. In addition to providing a wide range of social opportunities our specialised transport service ensures employment, education, health and wellbeing establishments are accessed by many of our clients. This has been carried out with due regard to guidance published by the Charities' Commission on public benefit.

### **ACHIEVEMENTS AND PERFORMANCE**

Throughout the year we saw passenger numbers increase on the previous year, average Monthly journeys increased to 1375 (2024/25) from 1343 (2023/24), a 2.3% increase YoY. Throughout this period the trustees, service manager, staff and volunteers worked hard to ensure the service remained available when needed by the members.

During the year to March 2025, we employed 7 members of staff plus one volunteer, we are extremely thankful to for their hard work and dedication to the service.

Financially, the service was able to continue to run within the budget and requirements expected under our charter maintaining the fleet, buildings, and commitments to our staff. As passenger numbers have increased, we look to expand cautiously but in line with the increased use of the service.

### **FUTURE PLANS**

As we continue to see the number of journeys increase, we will look to update and increase the number of buses in the fleet either from our own funds or from funding opportunities that the committee are actively seeking. We will review staffing and volunteer levels accordingly to best utilise the fleet to service our members and work with our council contacts to explore additional opportunities to support the local communities in line with the changing needs of the council as they look to outsource routes and seek better value options, the board and management will evaluate the opportunities available and will look to bid for jobs that fit organisations objectives.

# WARRINGTON COMMUNITY TRANSPORT

---

## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2025

*continued*

The committee are also continuing to look for additional committee members to increase our capacity and knowledge base to ensure we continue to service the members and community to the best of our ability.

The trustees would like to extend their thanks to all of the staff and volunteers who work tirelessly to ensure that the service continues to meet the needs of our members and helps to maintain the independence of elderly and disabled members of the community.

### **FINANCIAL REVIEW**

The Statement of Financial Activities for the year ended 31st March 2025, and the Balance Sheet as at that date, are included in these accounts, with appropriate additional information. Income for the year was £173,855 (2024: £122,762) which included a grant from Warrington Borough Council of £53,000 (2024: £48,000). Expenditure for the year was £159,317 (2024: £144,128).

The Trustees wish to place on record their sincere thanks for the continued support of Warrington Borough Council.

### **RISK MANAGEMENT**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to operations and finance of the Trust and are satisfied that suitable insurance cover and systems are in place to mitigate our exposure to major risks.

### **RESERVES POLICY**

The charity has reviewed its reserves policy and the “contingency reserve” of £35,000 remains in place. This represents adequate funds to close down the service in the event of cessation of funding streams plus cashflow to cover any short-term income fluctuations and will continue to be reviewed annually.

### **INVESTMENT POLICY**

The nature of our Community Transport service operation does not allow the accumulation of substantial investment funds. Whenever surplus operational funding arises, by way of advanced grant payment, the monies are placed on deposit with our bankers until such time as they are required.

# WARRINGTON COMMUNITY TRANSPORT

---

## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2025

*continued*

### TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Charity law requires us as Trustees to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure.

We are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2016, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approved by the trustees on January 6<sup>th</sup> 2026 and signed on their behalf by:

**Chair of Trustees**      **Date 06/01/2026**

*Matthew Boulton*

Matthew Boulton

# WARRINGTON COMMUNITY TRANSPORT

---

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WARRINGTON COMMUNITY TRANSPORT

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> March 2025

### Respective responsibilities of Trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



**Barbara L Blaber BA(Econ) FCA**

**Date: 19/01/2026**

## WARRINGTON COMMUNITY TRANSPORT

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2025

	Note	Unrestricted Total Funds	Unrestricted Total Funds
		2025	2024
		£	£
<b>Income from</b>	<b>1</b>		
Grants and donations		53,799	49,345
Fares		114,762	72,090
Investment income		2	4
Charitable activities		5,292	1,323
Other incoming resources		0	0
<b>Total incoming resources</b>		<b>173,855</b>	<b>122,762</b>
<b>Expenditure on</b>	<b>2</b>		
Charitable activities		136,255	120,733
Support costs and administration		18,647	21,953
Governance costs		4,415	1,442
<b>Total expenditure</b>		<b>159,317</b>	<b>144,128</b>
<b>Net income</b>		<b>14,538</b>	<b>-21,366</b>
<b>Net movement in funds</b>		<b>14,538</b>	<b>-21,366</b>
<b>Total funds brought forward</b>		<b>102,546</b>	<b>123,912</b>
<b>Total funds carried forward</b>		<b>117,084</b>	<b>102,546</b>
<i>General Fund</i>		<i>82,084</i>	<i>67,546</i>
<i>Contingency Fund</i>		<i>35,000</i>	<i>35,000</i>

## WARRINGTON COMMUNITY TRANSPORT

### BALANCE SHEET AS AT 31st MARCH 2025

	Note	2025		2024	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	3		14,903		24,459
<b>Current assets</b>					
Debtors	4	14,156		12,419	
Cash at bank and in hand		88,375		66,017	
<b>Total current assets</b>		102,531		78,436	
<b>Creditors: amounts falling due within one year</b>	5	-350		-350	
<b>Net Current Assets</b>			102,181		78,086
<b>Total Net Assets</b>			<b>117,084</b>		<b>102,546</b>
<b>Funds (Unrestricted)</b>					
General Fund			82,084		67,546
Contingency Fund			35,000		35,000
<b>Total Funds</b>			<b>117,084</b>		<b>102,546</b>

The notes on pages 10 - 15 form part of these accounts.

Approved by the Trustees and signed on their behalf on 06/01/2026 by:

Trustee *Matthew Boulton* Matthew Boulton

Trustee *Patsy Hodson* Patsy Hodson

# WARRINGTON COMMUNITY TRANSPORT

---

## ACCOUNTING POLICIES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025

### **BASIS OF ACCOUNTING**

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 United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and the UK Generally Accepted Practice.

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

The accounts have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The significant 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.

### **Income**

Income is included on receipt. Grants receivable are credited to income in so far as they relate to the accounting period

### **Expenditure**

Resources expended are recognised in the period in which they are incurred.

### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or valuation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows: -

Freehold property	Over 4 years
Office equipment	Over 7 years
Motor vehicles	Over 10 years

## **WARRINGTON COMMUNITY TRANSPORT**

---

### **ACCOUNTING POLICIES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025**

#### **GOING CONCERN**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### **INVESTMENTS AND INVESTMENT INCOME**

The charity does not have any investments. Interest is earned only on bank account surpluses.

#### **INCOME FROM SERVICES**

Users of the charity's service pay a standard fee. If they hold a concessionary permit issued under the auspices of the Cheshire District Concessionary Fares Scheme/ Warrington Borough Council, or are under 16 years of age, a lower concessionary fare is charged. Users holding appropriate passes travel free of charge within the parameters of the scheme.

#### **FUNDRAISING EXPENDITURE**

No fundraising activities have taken place during the year.

#### **CAPITAL COMMITMENTS**

The charity has no outstanding commitments at 31<sup>st</sup> March 2025

## WARRINGTON COMMUNITY TRANSPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025

#### 1. Analysis of income

	Unrestricted Funds	Total Funds	Total Funds
	2025	2025	2024
	£	£	£
<b>Grants and donations</b>			
Revenue Grant income WBC	53,000	53,000	48,000
Other grants	0	0	0
Donations	799	799	1,345
	<b>53,799</b>	<b>53,799</b>	<b>49,345</b>
<b>Fares</b>			
Subsidised services – Dial a Ride	16,096	16,096	16,016
Non-subsidised – Group Hire	260	260	300
Concessionary Travel	98,406	98,406	55,773
	<b>114,762</b>	<b>114,762</b>	<b>72,090</b>
<b>Investment income</b>			
Bank interest received	2	2	4
	<b>2</b>	<b>2</b>	<b>4</b>
<b>Charitable activities</b>			
Bus service operator's grant	5,292	5,292	1,323
	<b>5,292</b>	<b>5,292</b>	<b>1,323</b>
<b>Other incoming resources</b>			
Other income	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>

## WARRINGTON COMMUNITY TRANSPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025 continued

#### 2. Analysis of Expenditure

	Unrestricted Funds	Total Funds	Total Funds
	2025	2025	2024
	£	£	£
<b>Charitable Activities</b>			
Employee costs	108,285	108,285	84,621
Volunteer costs	0	0	998
Vehicle costs	23,304	23,304	30,450
Vehicle depreciation, net of profit on sale of vehicles	4,665	4,665	4,665
	<b>136,255</b>	<b>136,255</b>	<b>120,733</b>
<b>Support costs</b>			
Repairs and maintenance	0	0	347
Cleaning and protective clothing	148	148	49
Telephone	799	799	844
Printing, postage and stationery	467	467	707
Utilities	3,555	3,555	5,058
Office rent and other expenses	8,787	8,787	10,058
Depreciation of land & Buildings	4,891	4,891	4,891
Less: Profit on sale of assets	0	0	0
	<b>18,647</b>	<b>18,647</b>	<b>21,953</b>
<b>Governance costs</b>			
Audit and accountancy	345	345	337
Insurance	3,423	3,423	465
Other professional fees	647	647	640
	<b>4,415</b>	<b>4,415</b>	<b>1,442</b>

## WARRINGTON COMMUNITY TRANSPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025 continued

#### 3. Fixed Assets

	Freehold Property	Equipment	Motor vehicles	TOTAL
	£	£	£	£
Cost at April 1 2024	68,106	20,320	72,150	160,576
Additions				-
Disposals			-	-
Cost at March 31 2025	68,106	20,320	72,150	160,576
Dpcn at April 1 2024	63,215	20,320	52,582	136,117
Dpcn on disposals				-
Charge for the year	4,891		4,665	9,556
DPCN at March 31 2025	68,106	20,320	57,247	145,673
NBV at March 31 2025	-	-	14,903	14,903
NBV at March 31 2024	4,891	-	19,568	24,459

#### 4. Debtors

	2025	2024
	£	£
Trade Debtors	8,124	5,170
Other debtors & prepayments	6,032	7,249
	<b>14,156</b>	<b>12,419</b>

#### 5. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	0	0
Tax and social security	0	0
Accruals	350	350
	<b>350</b>	<b>350</b>

## WARRINGTON COMMUNITY TRANSPORT

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025 continued

#### **6. Employees**

Total staff costs including National Insurance were £108,285 (2024: £84,621).

No employee was paid in excess of £50,000

The average number of employees during the year was 7 (2024: 6)

The average number of employees expressed as full-time equivalents was 4 (2024: 4)

#### **7. Expenses paid to Trustees**

No expenses were reimbursed to Trustees in the year (2024: NIL). No remuneration was paid to any of the Trustees.

#### **8. Subsidiary undertakings**

The charity has no subsidiary undertakings

#### **9. Related party transactions**

There were no related party transactions during the year under review

**WARRINGTON COMMUNITY TRANSPORT**

England & Wales - Charity number 516384

---

# Accounts

---

**WARRINGTON COMMUNITY TRANSPORT**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31st MARCH 2024**

**CHARITY NO: 516384**

## **CONTENTS**

	<b>Pages</b>
Trustees Annual Report	2 - 6
Independent Examiners Report	7
Statement of Financial Activities	8
Balance Sheet	9
Accounting Policies	10 - 11
Notes to the Accounts	12 - 15

# WARRINGTON COMMUNITY TRANSPORT

---

## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2024

The Trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2024

### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Registered charity name</b>	Warrington Community Transport
<b>Charity number</b>	516384
<b>Principal office</b>	19 Athlone Road Warrington Cheshire WA2 8JJ
<b>The Trustees who served the charity during the period were</b>	Matthew Boulton Dida Goode Patsy Hodson Vicky Leigh Dr Michael Mark McLaughlin (appointed Feb 24)
<b>Independent Examiner</b>	Barbara L Blaber BA(Econ), FCA 16 Christchurch Road Sale M33 5JL
<b>Bankers</b>	The Co-operative Bank plc 1 Balloon Street Manchester M60 4EP

# WARRINGTON COMMUNITY TRANSPORT

---

## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2024

*continued*

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity, number 516384, is governed by the Constitution and Rules adopted on 8th February 1993

The charity maintains an Executive Committee which selects Trustees using a formalised Trustee Selection method as prescribed below: -

#### Trustee selection method

The existing Executive Management Committee members select trustees, with their nomination being ratified at a full Committee Meeting and then subjected to the re-election process at each subsequent Annual General Meeting.

Their suitability is evaluated upon areas of expertise, with resultant benefits to the organisations continued efficient management and operations being fully assessed.

Areas of expertise generally encompass: Commercial, Financial, Education, Personnel, Local Authority, other voluntary Sector Organisations, Individual and Group Service Representatives.

Each prospective Trustee receives the following information pack containing:

- Guide to Warrington Community Transport 'Trustee' Management Committee containing brief details of the organisation's objectives

- Aims

- The role of committee members

- What is a charity trustee

- People who are disqualified from acting as a Trustee Conflict of interest Job description

- Person specification

- Skills audit

- Biography

- Code of Conduct for Trustees

- Trustees' Undertaking

Warrington Borough Council, as principal funder of the Charity, has the facility to appoint up to two Trustees, usually from their elected council members. In addition, they nominate their Passenger Transport Coordinator as an observer who may attend all Management Committee Meetings.

The day-to-day management of the charity is performed by Mrs S Taylor, the General Manager and administrative staff, together with a core volunteer team.

# WARRINGTON COMMUNITY TRANSPORT

---

## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2024

*continued*

### **OBJECTIVES AND ACTIVITIES**

The principal objective continues to be the provision of specialised door-to-door accessible transport for people with disabilities and those community members with mobility difficulties.

The Charity aims to create a more inclusive society through the provision of life-enhancing opportunities for people with disabilities within the boundaries of the Unitary Authority of Warrington Borough Council. These opportunities are created by providing "Door-to-Door" specialised transport to enable people with disabilities to lead a more fulfilled and active life. This transport is provided by wheelchair accessible minibuses operating as the "Dial-a-Ride" and "Group Travel" services which have been serving local community members since 1985. In addition to providing a wide range of social opportunities our specialised transport service ensures employment, education, health and wellbeing establishments are accessed by many of our clients. This has been carried out with due regard to guidance published by the Charities' Commission on public benefit.

### **ACHIEVEMENTS AND PERFORMANCE**

Throughout the year we saw passenger numbers increase on the previous year, average Monthly journeys increased to 1343 (2023/24) from 1071 (2022/23), a 25% increase YoY. Throughout this period the trustees, service manager, staff and volunteers worked hard to ensure the service remained available when needed by the members.

During the year to March 2024, we employed 8 members of staff we are extremely thankful to for their hard work and dedication to the service.

During the year we also took delivery of a new minibus in partnership with the Steve Morgan Foundation, this has enabled us to give a better more reliable service to our users, we would like to thank the Steve Morgan Foundation for supporting the service, staff and users of Warrington Community Transport.

Financially, the service was able to continue to run within the budget and requirements expected under our charter maintaining the fleet, buildings, and commitments to our staff. As passenger numbers have increased, we have expanded cautiously but in line with the increased use of the service.

### **FUTURE PLANS**

As we continue to see the number of journeys increase, we will look to update and increase the number of buses in the fleet either from our own funds or from funding opportunities that the committee are actively seeking. We will review staffing and volunteer levels accordingly to best utilise the fleet to service our members and work with our council contacts to explore additional opportunities to support the local communities.

## **WARRINGTON COMMUNITY TRANSPORT**

---

### **TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2024**

*continued*

The committee are also continuing to look for additional committee members to increase our capacity and knowledge base to ensure we continue to service the members and community to the best of our ability.

The trustees would like to extend their thanks to all of the staff and volunteers who work tirelessly to ensure that the service continues to meet the needs of our members and helps to maintain the independence of elderly and disabled members of the community.

#### **FINANCIAL REVIEW**

The Statement of Financial Activities for the year ended 31st March 2024, and the Balance Sheet as at that date, are included in these accounts, with appropriate additional information. Income for the year was £122,762 (2023: £131,822) which included a grant from Warrington Borough Council of £48,000 (2023: £48,000). Expenditure for the year was £144,128 (2023: £124,464).

The Trustees wish to place on record their sincere thanks for the continued support of Warrington Borough Council.

#### **RISK MANAGEMENT**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to operations and finance of the Trust and are satisfied that suitable insurance cover and systems are in place to mitigate our exposure to major risks.

#### **RESERVES POLICY**

The charity has reviewed its reserves policy and the “contingency reserve” of £35,000 remains in place. This represents approximately 3 months operating costs. The purpose of the reserve is to cover future unforeseen short term income fluctuations and will continue to be reviewed annually.

#### **INVESTMENT POLICY**

The nature of our Community Transport service operation does not allow the accumulation of substantial investment funds. Whenever surplus operational funding arises, by way of advanced grant payment, the monies are placed on deposit with our bankers until such time as they are required.

# WARRINGTON COMMUNITY TRANSPORT

---

## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2024

*continued*

### TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Charity law requires us as Trustees to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure.

We are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2016, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approved by the trustees on

and signed on their behalf by:



Matthew Boulton

30/01/2025

**Chair of Trustees**

**Date**

# WARRINGTON COMMUNITY TRANSPORT

---

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WARRINGTON COMMUNITY TRANSPORT

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> March 2024

### Respective responsibilities of Trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



**Barbara L Blaber BA(Econ) FCA**

**Date: January 22, 2025**

## WARRINGTON COMMUNITY TRANSPORT

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2024

	Note	Unrestricted Total Funds	Unrestricted Total Funds
		2024	2023
		£	£
<b>Income from</b>	<b>1</b>		
Grants and donations		49,345	48,183
Fares		72,090	77,746
Investment income		4	1
Charitable activities		1,323	5,893
Other incoming resources		0	0
<b>Total incoming resources</b>		<b>122,762</b>	<b>131,822</b>
<b>Expenditure on</b>	<b>2</b>		
Charitable activities		113,233	100,935
Support costs and administration		29,453	18,947
Governance costs		1,442	4,581
<b>Total expenditure</b>		<b>144,128</b>	<b>124,464</b>
<b>Net income</b>		<b>-21,366</b>	<b>7,359</b>
<b>Net movement in funds</b>		<b>-21,366</b>	<b>7,359</b>
<b>Total funds brought forward</b>		<b>123,912</b>	<b>116,553</b>
<b>Total funds carried forward</b>		<b>102,546</b>	<b>123,912</b>
<i>General Fund</i>		<i>67,546</i>	<i>88,912</i>
<i>Contingency Fund</i>		<i>35,000</i>	<i>35,000</i>

## WARRINGTON COMMUNITY TRANSPORT

### BALANCE SHEET AS AT 31st MARCH 2024

	Note	2024		2023	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	3		24,459		34,015
<b>Current assets</b>					
Debtors	4	12,419		6,225	
Cash at bank and in hand		66,017		84,021	
<b>Total current assets</b>		78,436		90,246	
<b>Creditors: amounts falling due within one year</b>	5	-350		-350	
Net Current Assets			78,086		89,896
<b>Total Net Assets</b>			<b>102,546</b>		<b>123,912</b>
<b>Funds (Unrestricted)</b>					
General Fund			67,546		88,912
Contingency Fund			35,000		35,000
<b>Total Funds</b>			<b>102,546</b>		<b>123,912</b>

The notes on pages 10 - 15 form part of these accounts.

Approved by the Trustees and signed on their behalf on the

by:

Trustee



Matthew Boulton

Trustee



Patsy Hodson

## WARRINGTON COMMUNITY TRANSPORT

---

### ACCOUNTING POLICIES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024

#### **BASIS OF ACCOUNTING**

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 United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and the UK Generally Accepted Practice.

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

The accounts have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The significant 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.

#### **Income**

Income is included on receipt. Grants receivable are credited to income in so far as they relate to the accounting period

#### **Expenditure**

Resources expended are recognised in the period in which they are incurred.

#### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or valuation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows: -

Freehold property	Over 4 years
Office equipment	Over 7 years
Motor vehicles	Over 10 years

## **WARRINGTON COMMUNITY TRANSPORT**

---

### **ACCOUNTING POLICIES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024**

#### **GOING CONCERN**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### **INVESTMENTS AND INVESTMENT INCOME**

The charity does not have any investments. Interest is earned only on bank account surpluses.

#### **INCOME FROM SERVICES**

Users of the charity's service pay a standard fee. If they hold a concessionary permit issued under the auspices of the Cheshire District Concessionary Fares Scheme/ Warrington Borough Council, or are under 16 years of age, a lower concessionary fare is charged. Users holding appropriate passes travel free of charge within the parameters of the scheme.

#### **FUNDRAISING EXPENDITURE**

No fundraising activities have taken place during the year.

#### **CAPITAL COMMITMENTS**

The charity has no outstanding commitments at 31<sup>st</sup> March 2024

# WARRINGTON COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

### 1. Analysis of income

	Unrestricted Funds	Total Funds	Total Funds
	2024	2024	2023
	£	£	£
<b>Grants and donations</b>			
Revenue Grant income WBC	48,000	48,000	48,000
Other grants	0	0	0
Donations	1,345	1,345	183
	<b>49,345</b>	<b>49,345</b>	<b>48,183</b>
<b>Fares</b>			
Subsidised services – Dial a Ride	16,016	16,016	13,570
Non-subsidised – Group Hire	300	300	0
Concessionary Travel	55,773	55,773	64,175
	<b>72,090</b>	<b>72,090</b>	<b>77,746</b>
<b>Investment income</b>			
Bank interest received	4	4	1
	<b>4</b>	<b>4</b>	<b>1</b>
<b>Charitable activities</b>			
Bus service operator’s grant	1,323	1,323	5,893
	<b>1,323</b>	<b>1,323</b>	<b>5,893</b>
<b>Other incoming resources</b>			
Other income	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>

## WARRINGTON COMMUNITY TRANSPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024 continued

#### 2. Analysis of Expenditure

	Unrestricted Funds	Total Funds	Total Funds
	2024	2024	2023
	£	£	£
<b>Charitable Activities</b>			
Employee costs	84,621	84,621	76,408
Volunteer costs	998	998	0
Vehicle costs	22,950	22,950	19,862
Vehicle depreciation, net of profit on sale of vehicles	4,665	4,665	4,665
	<b>113,233</b>	<b>113,233</b>	<b>100,935</b>
<b>Support costs</b>			
Repairs and maintenance	347	347	63
Cleaning and protective clothing	49	49	88
Telephone	844	844	650
Printing, postage and stationery	707	707	491
Utilities	12,558	12,558	3,493
Office rent and other expenses	10,058	10,058	9,271
Depreciation of land & Buildings	4,891	4,891	4,891
Less: Profit on sale of assets	0	0	0
	<b>29,453</b>	<b>29,453</b>	<b>18,947</b>
<b>Governance costs</b>			
Audit and accountancy	337	337	343
Insurance	465	465	2,798
Other professional fees	640	640	1,439
	<b>1,442</b>	<b>1,442</b>	<b>4,581</b>

## WARRINGTON COMMUNITY TRANSPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024 continued

#### 3. Fixed Assets

	Freehold Property	Equipment	Motor vehicles	TOTAL
	£	£	£	£
Cost at April 1 2023	68,106	20,320	72,150	160,576
Additions			-	-
Disposals			-	-
Cost at March 31 2024	68,106	20,320	72,150	160,576
Dpcn at April 1 2023	58,324	20,320	47,917	126,561
Dpcn on disposals				-
Charge for the year	4,891		4,665	9,556
DPCN at March 31 2024	63,215	20,320	52,582	136,117
NBV at March 31 2024	4,891	-	19,568	24,459
NBV at March 31 2023	9,782	-	24,233	34,015

#### 4. Debtors

	2024	2023
	£	£
Trade Debtors	5,170	5,500
Other debtors & prepayments	7,249	725
	<b>12,419</b>	<b>6,225</b>

#### 5. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	0	0
Tax and social security	0	0
Accruals	350	350
	<b>350</b>	<b>350</b>

## WARRINGTON COMMUNITY TRANSPORT

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024 continued

#### **6. Employees**

Total staff costs including National Insurance were £84,621 (2023: £76,408).

No employee was paid in excess of £50,000

The average number of employees during the year was 6 (2023: 6)

The average number of employees expressed as full-time equivalents was 4 (2022: 4)

#### **7. Expenses paid to Trustees**

No expenses were reimbursed to Trustees in the year (2023: NIL). No remuneration was paid to any of the Trustees.

#### **8. Subsidiary undertakings**

The charity has no subsidiary undertakings

#### **9. Related party transactions**

There were no related party transactions during the year under review

**WARRINGTON COMMUNITY TRANSPORT**

England & Wales - Charity number 516384

---

# Accounts

---

**WARRINGTON COMMUNITY TRANSPORT**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31st MARCH 2023**

**CHARITY NO: 516384**

**CONTENTS**

	<b>Pages</b>
Trustees Annual Report	2 - 6
Independent Examiners Report	7
Statement of Financial Activities	8
Balance Sheet	9
Accounting Policies	10 - 11
Notes to the Accounts	12 - 15

# WARRINGTON COMMUNITY TRANSPORT

---

## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2023

The Trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2023

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered charity name** Warrington Community Transport

**Charity number** 516384

**Principal office** 19 Athlone Road  
Warrington  
Cheshire  
WA2 8JJ

**The Trustees who served the charity during the period were** Matthew Boulton  
Dida Goode  
Patsy Hodson  
Vicky Leigh

**Independent Examiner** Barbara L Blaber BA(Econ), FCA  
16 Christchurch Road  
Sale  
M33 5JL

**Bankers** The Co-operative Bank plc  
1 Balloon Street  
Manchester  
M60 4EP

# WARRINGTON COMMUNITY TRANSPORT

---

## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2023

*continued*

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity, number 516384, is governed by the Constitution and Rules adopted on 8th February 1993

The charity maintains an Executive Committee which selects Trustees using a formalised Trustee Selection method as prescribed below: -

#### Trustee selection method

The existing Executive Management Committee members select trustees, with their nomination being ratified at a full Committee Meeting and then subjected to the re-election process at each subsequent Annual General Meeting.

Their suitability is evaluated upon areas of expertise, with resultant benefits to the organisations continued efficient management and operations being fully assessed.

Areas of expertise generally encompass: Commercial, Financial, Education, Personnel, Local Authority, other voluntary Sector Organisations, Individual and Group Service Representatives.

Each prospective Trustee receives the following information pack containing:

- Guide to Warrington Community Transport 'Trustee' Management Committee containing brief details of the organisation's objectives

- Aims

- The role of committee members

- What is a charity trustee

- People who are disqualified from acting as a Trustee Conflict of interest Job description

- Person specification

- Skills audit

- Biography

- Code of Conduct for Trustees

- Trustees' Undertaking

Warrington Borough Council, as principal funder of the Charity, has the facility to appoint up to two Trustees, usually from their elected council members. In addition, they nominate their Passenger Transport Coordinator as an observer who may attend all Management Committee Meetings.

The day-to-day management of the charity is performed by Mrs S Taylor, the General Manager and administrative staff, together with a core volunteer team.

# WARRINGTON COMMUNITY TRANSPORT

---

## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2023

*continued*

### **OBJECTIVES AND ACTIVITIES**

The principal objective continues to be the provision of specialised door-to-door accessible transport for people with disabilities and those community members with mobility difficulties.

The Charity aims to create a more inclusive society through the provision of life-enhancing opportunities for people with disabilities within the boundaries of the Unitary Authority of Warrington Borough Council. These opportunities are created by providing "Door-to-Door" specialised transport to enable people with disabilities to lead a more fulfilled and active life. This transport is provided by wheelchair accessible minibuses operating as the "Dial-a-Ride" and "Group Travel" services which have been serving local community members since 1985. In addition to providing a wide range of social opportunities our specialised transport service ensures employment, education, health and wellbeing establishments are accessed by many of our clients. This has been carried out with due regard to guidance published by the Charities' Commission on public benefit.

### **ACHIEVEMENTS AND PERFORMANCE**

Throughout the year we saw passenger numbers increase on the previous year, average Monthly journeys increased to 1071 (2023) from 632 (2022), a 70% increase YoY. Throughout this period the trustees, service manager, staff and volunteers worked hard to ensure the service remained available when needed by the members.

During the year, the committee took the decision to replace one of the older buses in the fleet to maintain and improve service levels as ride numbers continued to increase.

During the year to March 2023, we employed 6 members of staff and had the support of 2 volunteers who we are extremely thankful to for their hard work and dedication to the service.

Financially, the service was able to continue to run within the budget and requirements expected under our charter maintaining the fleet, buildings, and commitments to our staff. As passenger numbers have increased, we have expanded cautiously but in line with the increased use of the service.

### **FUTURE PLANS**

As we continue to see the number of journeys increase, we will look to update and increase the number of busses in the fleet either from our own funds or from funding opportunities that the committee are actively seeking. We will review staffing and volunteer levels accordingly to best utilise the fleet to service our members.

The committee are also continuing to look for additional committee members to increase our capacity and knowledge base to ensure we continue to service the members and community to the best of our ability.

# WARRINGTON COMMUNITY TRANSPORT

---

## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2023

*continued*

The trustees would like to extend their thanks to all of the staff and volunteers who work tirelessly to ensure that the service continues to meet the needs of our members and helps to maintain the independence of elderly and disabled members of the community.

### **FINANCIAL REVIEW**

The Statement of Financial Activities for the year ended 31st March 2023, and the Balance Sheet as at that date, are included in these accounts, with appropriate additional information. Income for the year was £131,822 (2022: £124,852) which included a grant from Warrington Borough Council of £48,000 (2022: £48,000). Expenditure for the year was £124,464 (2022: £103,394).

The Trustees wish to place on record their sincere thanks for the continued support of Warrington Borough Council.

### **RISK MANAGEMENT**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to operations and finance of the Trust, and are satisfied that suitable insurance cover and systems are in place to mitigate our exposure to major risks.

### **RESERVES POLICY**

The charity has reviewed its reserves policy and has set aside a “contingency reserve” of £35,000, which represents approximately 3 months operating costs. The purpose of the reserve is to cover future unforeseen short term income fluctuations and will be reviewed annually, but is now subject to review.

### **INVESTMENT POLICY**

The nature of our Community Transport service operation does not allow the accumulation of substantial investment funds. Whenever surplus operational funding arises, by way of advanced grant payment, the monies are placed on deposit with our bankers until such time as they are required.

# WARRINGTON COMMUNITY TRANSPORT

---

## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2023

*continued*

### TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Charity law requires us as Trustees to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure.

We are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2016, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approved by the trustees on

and signed on their behalf by:



*Matthew Sean Boulton*

**Chair of Trustees      Date January 29<sup>th</sup> 2024**

# WARRINGTON COMMUNITY TRANSPORT

---

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WARRINGTON COMMUNITY TRANSPORT

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> March 2023

### Respective responsibilities of Trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



**Barbara L Blaber BA(Econ) FCA**

**Date: 26<sup>th</sup> January 2024**

# WARRINGTON COMMUNITY TRANSPORT

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2023

		Unrestricted Total Funds 2023 £	Unrestricted Total Funds 2022 £
	<b>Note</b>		
<b>Income from</b>	<b>1</b>		
Grants and donations		48,183	48,693
Fares		77,746	72,245
Investment income		1	0
Charitable activities		5,893	3,608
Other incoming resources		0	305
<b>Total incoming resources</b>		<b>131,822</b>	<b>124,852</b>
<b>Expenditure on</b>	<b>2</b>		
Charitable activities		100,935	79,893
Support costs and administration		18,947	18,683
Governance costs		4,581	4,818
<b>Total expenditure</b>		<b>124,464</b>	<b>103,394</b>
<b>Net income</b>		<b>7,359</b>	<b>21,458</b>
<b>Net movement in funds</b>		<b>7,359</b>	<b>21,458</b>
<b>Total funds brought forward</b>		<b>116,553</b>	<b>95,095</b>
<b>Total funds carried forward</b>		<b>123,911</b>	<b>116,553</b>
<i>General Fund</i>		<i>88,911</i>	
<i>Contingency Fund</i>		<i>35,000</i>	

## WARRINGTON COMMUNITY TRANSPORT

### BALANCE SHEET AS AT 31st MARCH 2023

	Note	2023		2022	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	3		34,015		43,571
<b>Current assets</b>					
Debtors	4	6,225		6,385	
Cash at bank and in hand		84,021		67,830	
<b>Total current assets</b>		90,246		74,215	
<b>Creditors: amounts falling due within one year</b>	5	-350		-1,234	
Net Current Assets			89,896		72,981
<b>Total Net Assets</b>			<b>123,911</b>		<b>116,553</b>
<b>Funds (Unrestricted)</b>					
General Fund			88,911		81,553
Contingency Fund			35,000		35,000
<b>Total Funds</b>			<b>123,911</b>		<b>116,553</b>

The notes on pages 10 - 15 form part of these accounts.

Approved by the Trustees and signed on their behalf on the 29<sup>th</sup> January 2024 by:

Trustee



Trustee

*Matthew Sean Boulton*

# WARRINGTON COMMUNITY TRANSPORT

---

## ACCOUNTING POLICIES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023

### **BASIS OF ACCOUNTING**

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 United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and the UK Generally Accepted Practice.

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

The accounts have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The significant 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.

### **Income**

Income is included on receipt. Grants receivable are credited to income in so far as they relate to the accounting period

### **Expenditure**

Resources expended are recognised in the period in which they are incurred.

### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or valuation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows: -

Freehold property	Over 4 years
Office equipment	Over 7 years
Motor vehicles	Over 10 years

## **WARRINGTON COMMUNITY TRANSPORT**

---

### **ACCOUNTING POLICIES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023**

#### **GOING CONCERN**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### **INVESTMENTS AND INVESTMENT INCOME**

The charity does not have any investments. Interest is earned only on bank account surpluses.

#### **INCOME FROM SERVICES**

Users of the charity's service pay a standard fee. If they hold a concessionary permit issued under the auspices of the Cheshire District Concessionary Fares Scheme/ Warrington Borough Council, or are under 16 years of age, a lower concessionary fare is charged. Users holding appropriate passes travel free of charge within the parameters of the scheme.

#### **FUNDRAISING EXPENDITURE**

No fundraising activities have taken place during the year.

#### **CAPITAL COMMITMENTS**

The charity has no outstanding commitments at 31<sup>st</sup> March 2023

# WARRINGTON COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023

### 1. Analysis of income

	Unrestricted Funds	Total Funds	Total Funds
	2023	2023	2022
	£	£	£
<b>Grants and donations</b>			
Revenue Grant income WBC	48,000	48,000	48,000
Other grants	0	0	0
Donations	183	183	693
	<b>48,183</b>	<b>48,183</b>	<b>48,693</b>
<b>Fares</b>			
Subsidised services – Dial a Ride	13,570	13,570	7,867
Non-subsidised – Group Hire	0	0	202
Concessionary Travel	64,175	64,175	64,176
	<b>77,746</b>	<b>77,746</b>	<b>72,245</b>
<b>Investment income</b>			
Bank interest received	1	1	0
	<b>1</b>	<b>1</b>	<b>0</b>
<b>Charitable activities</b>			
Bus service operator's grant	5,893	5,893	3,608
	<b>5,893</b>	<b>5,893</b>	<b>3,608</b>
<b>Other incoming resources</b>			
Other income	0	0	305
	<b>0</b>	<b>0</b>	<b>305</b>

## WARRINGTON COMMUNITY TRANSPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023 continued

#### 2. Analysis of Expenditure

	Unrestricted Funds	Total Funds	Total Funds
	2023	2023	2022
	£	£	£
<b>Charitable Activities</b>			
Employee costs	76,408	76,408	59,696
Volunteer costs	0	0	0
Vehicle costs	19,862	19,862	16,252
Vehicle depreciation, net of profit on sale of vehicles	4,665	4,665	3,945
	<b>100,935</b>	<b>100,935</b>	<b>79,893</b>
<b>Support costs</b>			
Repairs and maintenance	63	63	0
Cleaning and protective clothing	88	88	79
Telephone	650	650	538
Printing, postage and stationery	491	491	382
Utilities	3,493	3,493	3,410
Office rent and other expenses	9,271	9,271	9,565
Depreciation of office equipment	4,891	4,891	4,908
Less: Profit on sale of assets	0	0	-200
	<b>18,947</b>	<b>18,947</b>	<b>18,683</b>
<b>Governance costs</b>			
Audit and accountancy	343	343	329
Insurance	2,798	2,798	2,473
Other professional fees	1,439	1,439	2,363
	<b>4,581</b>	<b>4,581</b>	<b>5,165</b>

## WARRINGTON COMMUNITY TRANSPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023 continued

#### 3. Fixed Assets

	Freehold Property	Equipment	Motor vehicles	TOTAL
	£	£	£	£
Cost at April 1 2022	68,106	20,320	72,150	160,576
Additions			-	-
Disposals			-	-
Cost at March 31 2023	68,106	20,320	72,150	160,576
Dpcn at April 1 2022	48,542	20,320	43,252	142,097
Dpcn on disposals				-
Charge for the year	4,891		4,665	9,556
DPCN at March 31 2023	53,433	20,320	47,917	151,653
NBV at March 31 2023	14,673	-	24,233	8,923
NBV at March 31 2022	19,564	-	28,898	18,479

#### 4. Debtors

	2023	2022
	£	£
Trade Debtors	5,500	5,500
Other debtors	725	885
	<b>6,225</b>	<b>6,385</b>

#### 5. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	0	0
Tax and social security	0	884
Accruals	350	350
	<b>350</b>	<b>1,234</b>

## **WARRINGTON COMMUNITY TRANSPORT**

---

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023** continued

#### **6. Employees**

Total staff costs including National Insurance were £77,292 (2022: £59,696).

No employee was paid in excess of £50,000

The average number of employees during the year was 6 (2022: 6)

The average number of employees expressed as full-time equivalents was 4 (2022: 4)

#### **7. Expenses paid to Trustees**

No expenses were reimbursed to Trustees in the year (2022: NIL). No remuneration was paid to any of the Trustees.

#### **8. Subsidiary undertakings**

The charity has no subsidiary undertakings

#### **9. Related party transactions**

There were no related party transactions during the year under review

**WARRINGTON COMMUNITY TRANSPORT**

England & Wales - Charity number 516384

---

# Accounts

---

**WARRINGTON COMMUNITY TRANSPORT**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31st MARCH 2022**

**CHARITY NO: 516384**

## CONTENTS

	<b>Pages</b>
Trustees Annual Report	2 - 6
Independent Examiners Report	7
Statement of Financial Activities	8
Balance Sheet	9
Accounting Policies	10 - 11
Notes to the Accounts	12 - 15

## WARRINGTON COMMUNITY TRANSPORT

---

### TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2020

The Trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2021

#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered charity name** Warrington Community Transport

**Charity number** 516384

**Principal office** 19 Athlone Road  
Warrington  
Cheshire  
WA2 8JJ

**The Trustees who served the charity during the period were<sup>4</sup>** Matthew Boulton  
Dida Goode  
Patsy Hodson  
Clem Lawton  
Vicky Leigh  
Steve Taylor

**Independent Examiner** Barbara L Blaber BA(Econ), FCA  
16 Christchurch Road  
Sale  
M33 5JL

**Bankers** The Co-operative Bank plc  
1 Balloon Street  
Manchester  
M60 4EP

## WARRINGTON COMMUNITY TRANSPORT

---

### TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2022

*continued*

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity, number 516384, is governed by the Constitution and Rules adopted on 8th February 1993

The charity maintains an Executive Committee which selects Trustees using a formalised Trustee Selection method as prescribed below: -

#### Trustee selection method

The existing Executive Management Committee members select trustees, with their nomination being ratified at a full Committee Meeting and then subjected to the re-election process at each subsequent Annual General Meeting.

Their suitability is evaluated upon areas of expertise, with resultant benefits to the organisations continued efficient management and operations being fully assessed.

Areas of expertise generally encompass: Commercial, Financial, Education, Personnel, Local Authority, other voluntary Sector Organisations, Individual and Group Service Representatives.

Each prospective Trustee receives the following information pack containing:

- Guide to Warrington Community Transport 'Trustee' Management Committee containing brief details of the organisation Objectives

- Aims

- The role of committee members

- What is a charity trustee

- People who are disqualified from acting as a Trustee Conflict of interest Job description

- Person specification

- Skills audit

- Biography

- Code of Conduct for Trustees

- Trustees' Undertaking

Warrington Borough Council, as principal funder of the Charity, has the facility to appoint up to two Trustees, usually from their elected council members. In addition, they nominate their Passenger Transport Coordinator as an observer who may attend all Management Committee Meetings.

The day to day management of the charity is performed by Mrs S Taylor, the General Manager and administrative staff, together with a core volunteer team.

# WARRINGTON COMMUNITY TRANSPORT

---

## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2022

*continued*

### **OBJECTIVES AND ACTIVITIES**

The principal objective continues to be the provision of specialised door-to-door accessible transport for people with disabilities and those community members with mobility difficulties.

The Charity aims to create a more inclusive society through the provision of life-enhancing opportunities for people with disabilities within the boundaries of the Unitary Authority of Warrington Borough Council. These opportunities are created by providing "Door-to-Door" specialised transport to enable people with disabilities to lead a more fulfilled and active life. This transport is provided by wheelchair accessible minibuses operating as the "Dial-a-Ride" and "Group Travel" services which have been serving local community members since 1985. In addition to providing a wide range of social opportunities our specialised transport service ensures employment, education, health and wellbeing establishments are accessed by many of our clients. This has been carried out with due regard to guidance published by the Charities' Commission on public benefit.

### **ACHIEVEMENTS AND PERFORMANCE**

At the start of the financial year, we continued to see the effects of the ongoing waves of covid. The service continued to serve members while complying with government restrictions. Throughout the year we saw passenger numbers increase on the previous year as restrictions were lifted and confidence grew. Throughout this period the trustees, service manager, staff and volunteers worked hard to ensure the service remained available when needed by the members.

Financially, the service was able to continue to run within the budget and requirements expected under our charter maintaining the fleet, buildings and commitments to our staff. As passenger numbers have increased we have expanded cautiously but in line with the increased use of the service.

Through the year we saw passenger numbers increase substantially on the previous year as our service users gained confidence and began to resume some of the activities that they were unable to take part in from shopping trips, community events and social engagements that we have the pleasure to facilitate. Passenger journeys for the year were 7,587 up 80% on the previous year.

### **FUTURE PLANS**

We were able to begin the planned works to the portacabin office space bringing this to an acceptable standard for our staff and volunteers to effectively carry out their roles in a safe and comfortable environment. We will continue to complete the remaining works to the office space and to create a storage area as and when unallocated funds are available.

# WARRINGTON COMMUNITY TRANSPORT

---

## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2022

As confidence continues to improve and passenger numbers return to pre 2020 levels we will continue to review the suitability and viability of the fleet of vehicles we operate with a view to replace these as and when this makes financial sense for the service.

The trustees would like to extend their thanks to all of the staff and volunteers who work tirelessly to ensure that the service continues to meet the needs of our members and helps to maintain the independence of elderly and disabled members of the community.

### FINANCIAL REVIEW

The Statement of Financial Activities for the year ended 31st March 2022, and the Balance Sheet as at that date are included in these accounts, with appropriate additional information. Income for the year was £124,852 (2021: £121,435) which included a grant from Warrington Borough Council of £48,000 (2021: £48,000). Expenditure for the year was £103,394 (2021: £82,388).

The Trustees wish to place on record their sincere thanks for the continued support of Warrington Borough Council.

### RISK MANAGEMENT

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to operations and finance of the Trust and are satisfied that suitable insurance cover and systems are in place to mitigate our exposure to major risks.

### RESERVES POLICY

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which equates to approximately 10% of annual unrestricted expenditure. It is a contingency measure to cover future unforeseen short term income fluctuations but is now subject to review.

### INVESTMENT POLICY

The nature of our Community Transport service operation does not allow the accumulation of substantial investment funds. Whenever surplus operational funding arises, by way of advanced grant payment, the monies are placed on deposit with our bankers until such time as they are required.

## WARRINGTON COMMUNITY TRANSPORT

---

### TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2022

*continued*

#### TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Charity law requires us as Trustees to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure.

We are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2016, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities

Approved by the trustees on 09/01/23 and signed on their behalf by:

Matthew S Boulton.



Chair of Trustees

Date

09/01/23

## WARRINGTON COMMUNITY TRANSPORT

---

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WARRINGTON COMMUNITY TRANSPORT

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 8 to 15.

#### **Respective responsibilities of Trustees and examiner**

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

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

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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



**Barbara L Blaber BA(Econ) FCA**

**Date January 9<sup>th</sup> 2023**

## WARRINGTON COMMUNITY TRANSPORT

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2022

		Unrestricted Total Funds 2022 £	Unrestricted Total Funds 2021 £
<b>Income from</b>	<b>1</b>		
Grants and donations		48,693	48,420
Fares		72,245	71,600
Investment income		0	2
Charitable activities		3,608	1,323
Other incoming resources		305	0
<b>Total incoming resources</b>		<b>124,852</b>	<b>121,345</b>
<b>Expenditure on</b>	<b>2</b>		
Charitable activities		79,893	63,312
Support costs and administration		18,683	13,911
Governance costs		4,818	5,165
<b>Total expenditure</b>		<b>103,394</b>	<b>82,388</b>
<b>Net income</b>		<b>21,457</b>	<b>38,957</b>
<b>Net movement in funds</b>		<b>21,457</b>	<b>38,957</b>
<b>Total funds brought forward</b>		<b>95,095</b>	<b>56,138</b>
<b>Total funds carried forward</b>		<b>116,553</b>	<b>95,095</b>
<i>General Fund</i>		<i>81,553</i>	
<i>Contingency Fund</i>		<i>35,000</i>	

## WARRINGTON COMMUNITY TRANSPORT

### BALANCE SHEET AS AT 31st MARCH 2022

	Note	2022		2021	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	3		43,571		14,380
<b>Current assets</b>					
Debtors	4	6,385		6,254	
Cash at bank and in hand		67,830		75,972	
<b>Total current assets</b>		74,215		82,226	
<b>Creditors: amounts falling due within one year</b>	5	-1,234		-1,511	
Net Current Assets			72,981		80,715
<b>Total Net Assets</b>			<b>116,553</b>		<b>95,095</b>
<b>Funds (Unrestricted)</b>					
General Fund			81,553		95,095
Contingency Fund			35,000		
<b>Total Funds</b>			<b>116,553</b>		<b>95,095</b>

The notes on pages 10 - 15 form part of these accounts

Approved by the Trustees and signed on their behalf on the 09/01/23 by:

Trustee *Matthew S Boulton*

Trustee *Patsy Holman*

## WARRINGTON COMMUNITY TRANSPORT

---

### ACCOUNTING POLICIES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2022

#### **BASIS OF ACCOUNTING**

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 United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and the UK Generally Accepted Practice.

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

The accounts have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The significant 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.

#### **Income**

Income is included on receipt. Grants receivable are credited to income in so far as they relate to the accounting period

#### **Expenditure**

Resources expended are recognised in the period in which they are incurred

#### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or valuation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows:-

Freehold property	Over 4 years
Office equipment	Over 7 years
Motor vehicles	Over 10 years

## **WARRINGTON COMMUNITY TRANSPORT**

---

### **ACCOUNTING POLICIES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2022**

#### **GOING CONCERN**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### **INVESTMENTS AND INVESTMENT INCOME**

The charity does not have any investments. Interest is earned only on bank account surpluses.

#### **INCOME FROM SERVICES**

Users of the charity's service pay a standard fee. If they hold a concessionary permit issued under the auspices of the Cheshire District Concessionary Fares Scheme/ Warrington Borough Council, or are under 16 years of age, a lower concessionary fare is charged. Users holding appropriate passes travel free of charge within the parameters of the scheme.

#### **FUND RAISING EXPENDITURE**

No fundraising activities have taken place during the year.

#### **CAPITAL COMMITMENTS**

The charity has no outstanding commitments at 31<sup>st</sup> March 2022

# WARRINGTON COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2022

### 1. Analysis of income

	Unrestricted Funds	Total Funds	Total Funds
	2022	2022	2021
	£	£	£
<b>Grants and donations</b>			
Revenue Grant income WBC	48,000	48,000	48,000
Other grants	0	0	0
Donations	693	693	420
	<b>48,693</b>	<b>48,693</b>	<b>48,420</b>
<b>Fares</b>			
Subsidised services – Dial a Ride	7,867	7,867	7,404
Non-subsidised – Group Hire	202	202	20
Concessionary Travel	64,176	64,176	64,176
	<b>72,245</b>	<b>72,245</b>	<b>71,600</b>
<b>Investment income</b>			
Bank interest received	0	0	2
	<b>0</b>	<b>0</b>	<b>2</b>
<b>Charitable activities</b>			
Bus service operator’s grant	3,608	3,608	1,323
	<b>3,608</b>	<b>3,608</b>	<b>1,323</b>
<b>Other incoming resources</b>			
Other income	305	305	0
	<b>305</b>	<b>305</b>	<b>0</b>

## WARRINGTON COMMUNITY TRANSPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2022 continued

#### 2. Analysis of Expenditure

	Unrestricted Funds	Total Funds	Total Funds
	2022	2022	2021
	£	£	£
<b>Charitable Activities</b>			
Employee costs	59,696	59,696	47,349
Volunteer costs	0	0	275
Vehicle costs	16,252	16,252	14,392
Vehicle depreciation, net of profit on sale of vehicles	3,945	3,945	1,295
	<b>79,893</b>	<b>79,893</b>	<b>63,312</b>
<b>Support costs</b>			
Repairs and maintenance	0	0	0
Cleaning and protective clothing	79	79	57
Telephone	538	538	736
Printing, postage and stationery	382	382	260
Utilities	3,410	3,410	3,261
Office rent and other expenses	9,565	9,565	9,517
Depreciation of office equipment	4,908	4,908	80
Less: Profit on sale of assets	-200	-200	0
	<b>18,683</b>	<b>18,683</b>	<b>13,911</b>
<b>Governance costs</b>			
Audit and accountancy	329	329	329
Insurance	2,498	2,498	2,473
Other professional fees	1,991	1,991	2,363
	<b>4,818</b>	<b>4,818</b>	<b>5,165</b>

## WARRINGTON COMMUNITY TRANSPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2022 continued

#### 3. Fixed Assets

	Freehold Property	Equipment	Motor vehicles	TOTAL
	£	£	£	£
Cost at April 1 2021	48,542	20,520	87,415	156,477
Additions	19,564		19,200	38,764
Disposals		- 200	- 34,465	- 34,665
Cost at March 31 2022	68,106	20,320	72,150	160,576
Dpcn at April 1 2021	48,542	20,503	73,052	142,097
Dpcn on disposals		- 200	- 34,465	- 34,665
Charge for the year	4,891	17	4,665	9,573
DPCN at March 31 2022	53,433	20,320	43,252	117,005
NBV at March 31 2022	14,673	-	28,898	43,571
NBV at March 31 2021	-	17	14,363	14,380

#### 4. Debtors

	2022	2021
	£	£
Trade Debtors	5,500	5,500
Other debtors	885	754
	<b>6,385</b>	<b>6,254</b>

#### 5. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	0	0
Tax and social security	884	1,161
Accruals	350	350
	<b>1,234</b>	<b>1,511</b>

## **WARRINGTON COMMUNITY TRANSPORT**

---

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2022** continued

#### **6. Employees**

Total staff costs including National Insurance were £59,696 (2021: £47,439).

HMRC employment grants of £22,910 were included in the total for 2021.

No employee was paid in excess of £50,000

The average number of employees during the year was 6 (2021: 6)

The average number of employees expressed as full-time equivalents was 4 (2021: 4)

#### **7. Expenses paid to Trustees**

No expenses were reimbursed to Trustees in the year (2020: NIL). No remuneration was paid to any of the Trustees.

#### **8. Subsidiary undertakings**

The charity has no subsidiary undertakings

#### **9. Related party transactions**

There were no related party transactions during the year under review

**WARRINGTON COMMUNITY TRANSPORT**

England & Wales - Charity number 516384

---

# Accounts

---

**WARRINGTON COMMUNITY TRANSPORT**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31st MARCH 2021**

**CHARITY NO: 516384**

## CONTENTS

	<b>Pages</b>
Trustees Annual Report	2 - 6
Independent Examiners Report	7
Statement of Financial Activities	8
Balance Sheet	9
Accounting Policies	10 - 11
Notes to the Accounts	12 - 15

## WARRINGTON COMMUNITY TRANSPORT

---

### TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2020

The Trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2021

#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered charity name** Warrington Community Transport

**Charity number** 516384

**Principal office** 19 Athlone Road  
Warrington  
Cheshire  
WA2 8JJ

**The Trustees who served the charity during the period were** Steve Taylor  
Patsy Hodson  
Dida Goode  
Vicky Leigh  
Steve Hennis  
Matthew Boulton  
Clem Lawton

**Independent Examiner** Barbara L Blaber BA(Econ), FCA  
16 Christchurch Road  
Sale  
M33 5JL

**Bankers** The Co-operative Bank plc  
1 Balloon Street  
Manchester  
M60 4EP

## WARRINGTON COMMUNITY TRANSPORT

---

### TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2021

*continued*

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity, number 516384, is governed by the Constitution and Rules adopted on 8th February 1993

The charity maintains an Executive Committee which selects Trustees using a formalised Trustee Selection method as prescribed below:-

#### Trustee selection method

The existing Executive Management Committee members select trustees, with their nomination being ratified at a full Committee Meeting and then subjected to the re-election process at each subsequent Annual General Meeting.

Their suitability is evaluated upon areas of expertise, with resultant benefits to the organisations continued efficient management and operations being fully assessed.

Areas of expertise generally encompass: Commercial, Financial, Education, Personnel, Local Authority, other voluntary Sector Organisations, Individual and Group Service Representatives.

Each prospective Trustee receives the following information pack containing:

- Guide to Warrington Community Transport 'Trustee' Management Committee containing brief details of the organisation Objectives

- Aims

- The role of committee members

- What is a charity trustee

- People who are disqualified from acting as a Trustee Conflict of interest Job description

- Person specification

- Skills audit

- Biography

- Code of Conduct for Trustees

- Trustees' Undertaking

Warrington Borough Council, as principal funder of the Charity, has the facility to appoint up to two Trustees, usually from their elected council members. In addition, they nominate their Passenger Transport Coordinator as an observer who may attend all Management Committee Meetings.

The day to day management of the charity is performed by Mrs S Taylor, the General Manager and administrative staff, together with a core volunteer team.

## WARRINGTON COMMUNITY TRANSPORT

---

### TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2021

*continued*

#### **OBJECTIVES AND ACTIVITIES**

The principal objective continues to be the provision of specialised door-to-door accessible transport for people with disabilities and those community members with mobility difficulties.

The Charity aims to create a more inclusive society through the provision of life-enhancing opportunities for people with disabilities within the boundaries of the Unitary Authority of Warrington Borough Council. These opportunities are created by providing "Door-to-Door" specialised transport to enable people with disabilities to lead a more fulfilled and active life. This transport is provided by wheelchair accessible minibuses operating as the "Dial-a-Ride" and "Group Travel" services which have been serving local community members since 1985. In addition to providing a wide range of social opportunities our specialised transport service ensures employment, education, health and wellbeing establishments are accessed by many of our clients. This has been carried out with due regard to guidance published by the Charities' Commission on public benefit.

#### **ACHIEVEMENTS AND PERFORMANCE**

At the start of the financial year, the whole country was in lockdown due to the Covid 19 Pandemic. This meant we were not allowed to mix with other households, everyone but essential workers had to work from home and older or vulnerable members of the community had to isolate in order to protect themselves from the virus. Therefore Warrington Community Transport had to close for business from 23rd March, through to 1st July 2020. This was a very difficult time for the population as a whole but particularly for WCT members as we work hard to ensure they can maintain their independence and to combat social isolation, however they had no option but to stay at home and isolate.

Financially, the service was able to continue to pay staff during this period of closure, due to the furlough scheme implemented by the government in support of businesses who employ staff. Understandably once Covid restrictions began to lift in the summer, people remained cautious about mixing with others and social distancing rules meant that our buses were limited to carrying just a small proportion of the passengers we could prior to Covid.

Throughout the remainder of the year, as we saw new waves of the virus spread, we were again faced with further lockdowns as shops and businesses were closed and people unable to mix with one another. The result of this meant that overall passenger numbers for the year were reduced to just 4,222 passenger journeys. However we remain grateful to the support of Warrington Borough Council to ensure that as a small charity, we have been able to continue to provide our service. When restrictions have allowed, our members have been so pleased to be able to return to seeing friends and going on shopping trips meaning the service is as valuable as ever.

## **WARRINGTON COMMUNITY TRANSPORT**

---

### **TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2021**

*continued*

During this year we have also said goodbye to three of our longstanding drivers, John Hardy, Peter Butcher and Ray Pennington, we would like to extend our thanks to all three for their years of service and commitment to Warrington Community Transport and wish them well for the future.

#### **FUTURE PLANS**

As we look forward to the next financial year, one of our priorities will be to replace or refurbish our current portakabin office space as it is currently in such poor condition there is no way it will see us through another winter. We therefore plan to invest a small amount of our reserves into this essential work. We hope that the country as a whole will begin to return to something more like normality over the next twelve months and we will seek to recruit more drivers and see passenger numbers rise again.

The trustees would like to extend their thanks to all of the staff and volunteers who work tirelessly to ensure that the service continues to meet the needs of our members and helps to maintain the independence of elderly and disabled members of the community.

#### **FINANCIAL REVIEW**

The Statement of Financial Activities for the year ended 31st March 2021, and the Balance Sheet as at that date are included in these accounts, with appropriate additional information. Income for the year was £121,435 (2020: £147,131) which included a grant from Warrington Borough Council of £48,000 (2020: £48,000). Expenditure for the year was £82,388 (2020: £138,985).

The Trustees wish to place on record their sincere thanks for the continued support of Warrington Borough Council.

#### **RISK MANAGEMENT**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to operations and finance of the Trust and are satisfied that suitable insurance cover and systems are in place to mitigate our exposure to major risks.

#### **RESERVES POLICY**

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which equates to approximately 10% of annual unrestricted expenditure. It is a contingency measure to cover future unforeseen short term income fluctuations but is now subject to review.

#### **INVESTMENT POLICY**

The nature of our Community Transport service operation does not allow the accumulation of substantial investment funds. Whenever surplus operational funding arises, by way of advanced grant payment, the monies are placed on deposit with our bankers until such time as they are required.

# WARRINGTON COMMUNITY TRANSPORT

---

## TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31<sup>ST</sup> MARCH 2020

*continued*

### TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Charity law requires us as Trustees to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure.

We are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities

Approved by the trustees on

17/01/22

and signed on their behalf by:

*Patricia Adam*  
Treasurer

Chair of Trustees

Date

17/1/22

*[Signature]*

## WARRINGTON COMMUNITY TRANSPORT

---

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WARRINGTON COMMUNITY TRANSPORT

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 8 to 15.

#### Respective responsibilities of Trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

#### Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

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

- which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met: or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Barbara L Blaber BA(Econ) FCA

Date January 7, 2022



## WARRINGTON COMMUNITY TRANSPORT

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2021

	Note	Unrestricted Total Funds	Unrestricted Total Funds
		2021 £	2020 £
<b>Income from</b>	<b>1</b>		
Grants and donations		48,420	57,361
Fares		71,600	85,048
Investment income		2	0
Charitable activities		1,323	4,645
Other incoming resources		0	76
<b>Total incoming resources</b>		<b>121,345</b>	<b>147,131</b>
<b>Expenditure on</b>	<b>2</b>		
Charitable activities		63,312	120,183
Support costs and administration		13,911	13,917
Governance costs		5,165	4,884
<b>Total expenditure</b>		<b>82,388</b>	<b>138,985</b>
<b>Net income</b>		<b>38,957</b>	<b>8,146</b>
<b>Net movement in funds</b>		<b>38,957</b>	<b>8,146</b>
<b>Total funds brought forward</b>		<b>56,138</b>	<b>47,992</b>
<b>Total funds carried forward</b>		<b>95,095</b>	<b>56,138</b>

# WARRINGTON COMMUNITY TRANSPORT

## BALANCE SHEET AS AT 31st MARCH 2021

	Note	2021		2020	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	3		14,380		19,755
<b>Current assets</b>					
Debtors	4	6,254		6,555	
Cash at bank and in hand		75,972		31,323	
<b>Total current assets</b>		<b>82,226</b>		<b>37,878</b>	
<b>Creditors: amounts falling due within one year</b>	5	<b>-1,511</b>		<b>-1,495</b>	
Net Current Assets			80,715		36,383
<b>Total Net Assets</b>			<b>95,095</b>		<b>56,138</b>
<b>Funds</b>					
Unrestricted funds			95,095		56,138
<b>Total Funds</b>			<b>95,095</b>		<b>56,138</b>

The notes on pages 10 - 15 form part of these accounts

Approved by the Trustees and signed on their behalf on the 17/01/22 by:

Trustee

*Paddy Ham*

Trustee

*Deej*

## **WARRINGTON COMMUNITY TRANSPORT**

---

### **ACCOUNTING POLICIES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2021**

#### **BASIS OF ACCOUNTING**

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 United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and the UK Generally Accepted Practice.

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

The accounts have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The significant 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.

#### **Income**

Income is included on receipt. Grants receivable are credited to income in so far as they relate to the accounting period

#### **Expenditure**

Resources expended are recognised in the period in which they are incurred

#### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or valuation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows:-

Freehold property	Over 4 years
Office equipment	Over 7 years
Motor vehicles	Over 10 years

## **WARRINGTON COMMUNITY TRANSPORT**

---

### **ACCOUNTING POLICIES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2021**

#### **GOING CONCERN**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### **INVESTMENTS AND INVESTMENT INCOME**

The charity does not have any investments. Interest is earned only on bank account surpluses.

#### **INCOME FROM SERVICES**

Users of the charity's service pay a standard fee. If they hold a concessionary permit issued under the auspices of the Cheshire District Concessionary Fares Scheme/ Warrington Borough Council, or are under 16 years of age, a lower concessionary fare is charged. Users holding appropriate passes travel free of charge within the parameters of the scheme.

#### **FUND RAISING EXPENDITURE**

No fundraising activities have taken place during the year.

#### **CAPITAL COMMITMENTS**

The charity has no outstanding commitments at 31<sup>st</sup> March 2021

## WARRINGTON COMMUNITY TRANSPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2021

#### 1. Analysis of income

	Unrestricted Funds	Total Funds	Total Funds
	2021	2021	2020
	£	£	£
<b>Grants and donations</b>			
Revenue Grant income WBC	48,000	48,000	48,000
Other grants	0	0	7,500
Donations	420	420	1,861
	<b>48,420</b>	<b>48,420</b>	<b>57,361</b>
<b>Fares</b>			
Subsidised services – Dial a Ride	7,404	7,404	19,780
Non-subsidised – Group Hire	20	20	593
Concessionary Travel	64,176	64,176	64,676
	<b>71,600</b>	<b>71,600</b>	<b>85,048</b>
<b>Investment income</b>			
Bank interest received	2	2	0
	<b>2</b>	<b>2</b>	<b>0</b>
<b>Charitable activities</b>			
Bus service operator's grant	1,323	1,323	4,645
	<b>1,323</b>	<b>1,323</b>	<b>4,645</b>
<b>Other incoming resources</b>			
Other income	0	0	76
	<b>0</b>	<b>0</b>	<b>76</b>

## WARRINGTON COMMUNITY TRANSPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2021 continued

#### 2. Analysis of Expenditure

	Unrestricted Funds	Total Funds	Total Funds
	2021	2021	2020
	£	£	£
<b>Charitable Activities</b>			
Employee costs	47,349	47,349	82,514
Volunteer costs	275	275	2,297
Vehicle costs	14,392	14,392	32,542
Vehicle depreciation, net of profit on sale of vehicles	1,295	1,295	2,831
	<b>63,312</b>	<b>63,312</b>	<b>120,183</b>
<b>Support costs</b>			
Repairs and maintenance	0	0	0
Cleaning and protective clothing	57	57	170
Telephone	736	736	886
Printing, postage and stationery	260	260	331
Utilities	3,261	3,261	4,053
Office rent and other expenses	9,517	9,517	8,396
Depreciation of office equipment	80	80	81
Less: Profit on sale of assets	0	0	0
	<b>13,911</b>	<b>13,911</b>	<b>13,917</b>
<b>Governance costs</b>			
Audit and accountancy	329	329	350
Insurance	2,473	2,473	2,374
Other professional fees	2,363	2,363	2,160
	<b>5,165</b>	<b>5,165</b>	<b>4,884</b>

## WARRINGTON COMMUNITY TRANSPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2021 continued

#### 3. Fixed Assets

	Freehold Property	Equipment	Motor vehicles	TOTAL
	£	£	£	£
Cost at April 1 2020	48,542	20,520	143,030	212,092
Additions				-
Disposals			- 55,615	- 55,615
Cost at March 31 2021	48,542	20,520	87,415	156,477
Dpcn at April 1 2020	48,542	20,423	123,372	192,337
Dpcn on disposals			- 55,615	- 55,615
Charge for the year		80	5,295	5,375
DPCN at March 31 2021	48,542	20,503	73,052	142,097
NBV at March 31 2021	-	17	14,363	14,380
NBV at March 31 2020	-	97	19,658	19,755

#### 4. Debtors

	2021	2020
	£	£
Trade Debtors	5,500	5,500
Other debtors	754	1,055
	<b>6,254</b>	<b>6,555</b>

#### 5. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	0	0
Tax and social security	1,161	1,145
Accruals	350	350
	<b>1,511</b>	<b>1,495</b>

## **WARRINGTON COMMUNITY TRANSPORT**

---

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2021 continued**

#### **6. Employees**

Total staff costs including National Insurance were £47,349 (2020: £82,514).

HMRC employment grants of £22,910 are included in the total above

No employee was paid in excess of £50,000

The average number of employees during the year was 6 (2020: 7)

The average number of employees expressed as full-time equivalents was 4.3 (2020: 4)

#### **7. Expenses paid to Trustees**

No expenses were reimbursed to Trustees in the year (2020: NIL). No remuneration was paid to any of the Trustees.

#### **8. Subsidiary undertakings**

The charity has no subsidiary undertakings

#### **9. Related party transactions**

There were no related party transactions during the year under review