COMMUNITY TRANSPORT ASSOCIATION UK

England & Wales · Charity number 1002222

Details

Other names	LONDON COMMUNITY TRANSPORT ASSOCIATION, C T A, CTA, CTA UK
Status	Registered
Legal form	CIO
Registered	1991-03-15
Register	View on the Charity Commission register

Contact

Address	91 Princess Street Manchester M1 4HT
Phone	0161 351 1475
Email	info@ctauk.org
Website	www.ctauk.org

Activities

Objects: The objects of the CIO are to relieve age, financial hardship, ill-health or disability by the provision of education and support to charitable bodies or persons who supply transport to groups or individuals in need of such relief. Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and section 2 of the Charities Act (Northern Ireland) 2008.

Activities: The CTA is a UK-wide charity providing leadership, learning and enterprise support to member organisations in civil society which deliver innovative and flexible transport solutions to achieve social change in their communities. We promote excellence through training, e-based resources, publications, advice, consultancy events and project support on voluntary, community & accessible transport.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability, Economic/community Development/employment
- **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, The General Public/mankind

Downloaded from opencharities.uk/ew/1002222

Geography

- Northern Ireland
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,987,797	£1,678,009	£1,125,031	28
2024-03-31	£1,360,800	£1,567,088	£815,243	25
2023-03-31	£1,525,990	£1,592,143	£1,021,531	21
2022-03-31	£4,050,183	£3,588,170	£1,087,684	18
2021-03-31	£1,073,534	£952,136	£625,671	17

Trustees

Name	Role	Appointed
Alan Jones	Chair	2020-12-16
Caroline Elizabeth Dawson		2025-03-12
John Barry Armstrong		2026-03-25
Kenny Duncan		2025-04-03
Lesley-ann Millar		2025-04-03
Louise Claire Currie		2025-01-22
Lt Col Retd. Martin James Heffer TD RE		2022-11-18
Oxana Alexandrovna Grishina		2021-11-18
Sally Ann Lloyd Davies		2026-03-25
Stephen Paul Stolliday		2025-01-14
Steven David Hayes		2025-04-03
Susan Dever		2021-11-18

Downloaded from opencharities.uk/ew/1002222

COMMUNITY TRANSPORT ASSOCIATION UK

England & Wales - Charity number 1002222

Accounts

community transport association

COMMUNITY TRANSPORT ASSOCIATION UK

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2025

Charity Number (England & Wales): 1002222

Charity registered in Scotland: SC038518

COMMUNITY TRANSPORT ASSOCIATION UK
TRUSTEES REPORT

For the year ended 31 March 2025

---

1. OUR PURPOSES AND ACTIVITIES

The Community Transport Association (CTA) is a UK member-led charity providing leadership, training, advice, and operational support to transport related charities, community groups and social enterprises in England, Scotland, Wales, and Northern Ireland. We support and advocate on behalf of our members so they can deliver innovative and flexible transport solutions to achieve social change and remove transport barriers facing their communities.

CTA promotes community transport sector excellence through training, resources, publications, advice, events, consultancy, and project support on voluntary, community, and accessible transport. We amplify the voice of community transport providers in building stronger, more inclusive, and sustainable communities through transportation, across the UK.

Our mission is to lead a thriving and sustainable community transport movement in the UK, and our vision is a world where everyone in their communities can access transport that meets their needs. Our values are:

- **Leadership:** We provide leadership by acting as a unified voice for our members, representing their interests and concerns to government bodies, and offering resources and training. CTA fosters collaboration, promotes standards of excellence, and empower our members to champion transport solutions in their local communities.

- **Integrity:** We are honest and transparent in our decision-making processes, and are accountable to our members, funders, and key stakeholders. CTA is committed to upholding the standard we set for the Community Transport (CT) sector and continue to identify ways of improving our culture, operations, and services to better support the sector.

- **Equity:** We actively promote an inclusive culture of equality, diversity and respect through advocacy, education, collaboration and other initiatives aimed at ensuring that transport services are accessible and fair for all members of the community.

- **Excellence:** At CTA, we are committed to maintaining high standards in our service delivery and we advocate for members to champion these standards, including performance metrics, regular maintenance of vehicles, safety protocols for drivers, passengers and road users, and compliance with regulatory frameworks. In doing so, we recognise and celebrate the transformative power of working together to co-develop transport solutions.

- **Environmental sustainability:** We will understand the environmental impacts of our work and that of our members and seek to minimise these for the long term good of the communities we serve.

Our work is underpinned by 4 pillars:

1. **Membership Services:** As a member-led organisation, we operate with a strong focus on engaging and involving our member organisations and individuals in our decision-making processes and activities. In addition, we identify and seize opportunities to champion our members' vital and essential work to strengthen the community transport sector.

2. **Advice & Support:** We provide comprehensive advice and guidance to people and organisations delivering community transport across the UK. Our advice and support team provides up-to-date information on regulations and policies, resources and toolkits, funding support, and best practices so that our members can thrive and serve their communities effectively.

3. **Policy, Research & Campaigns:** We contribute to the formation of public policy that affects our members and the CT sector and show how better outcomes can be achieved for people and communities with accessible and inclusive transport. We play a multifaceted role in influencing policy and research that impacts our members. By actively engaging with government bodies in England, Wales, Scotland and Northern Ireland, conducting research, and advocating for the interests of our members, CTA helps to shape policies and regulations that support community-focused transport services.

4. **Training:** We manage a national programme of quality-assured education and training for the CT sector. CTA offers training, workshops and webinars to help members enhance their skills and knowledge on transport services, regulatory frameworks, safety and customer service.

2. ACHIEVEMENTS AND PERFORMANCE

Membership

In 2024–2025, CTA had 1,279 active members, including CT operators from across the UK. While most are based in England (see Table 1), we continue to have good representation across all four nations.

England	Scotland	Wales	Northern Ireland
72%	13%	7%	8%

Table 1: Breakdown of CTA membership by country

Most members are smaller organisations, with 27% having a turnover under £25,000. Over half operate below £250,000. Larger members those with a turnover above £500,000 often provide community transport as one part of a broader service.

On 1 April 2024, CTA launched an updated membership offer, including a new permit-only category for organisations running closed group transport.

141 new organisations joined this year a 58% increase from 2023–24. Of these, 31% chose the permit-only category, with 37% of those not-for-profit members reporting a turnover over £1 million. Among full members, most had a turnover under £25,000.

This growth shows the new structure is helping us reach both small and large organisations, making membership more accessible and relevant. It supports our aim to grow a diverse membership and ensure all not-for-profit operators run safe, legal services.

We also launched a new commercial affiliate offer. So far, 22 affiliates have joined, including a free option for members and not-for-profits. They offer access to services like vehicle hire, consultancy, IT support, fuel cards, and training. Our first formal partnership, with WRS and BDS Insurance, offers competitive insurance to members.

Permits

CTA continues as a designated body issuing Section 10B and Section 19 permits. In 2024/25, we issued:

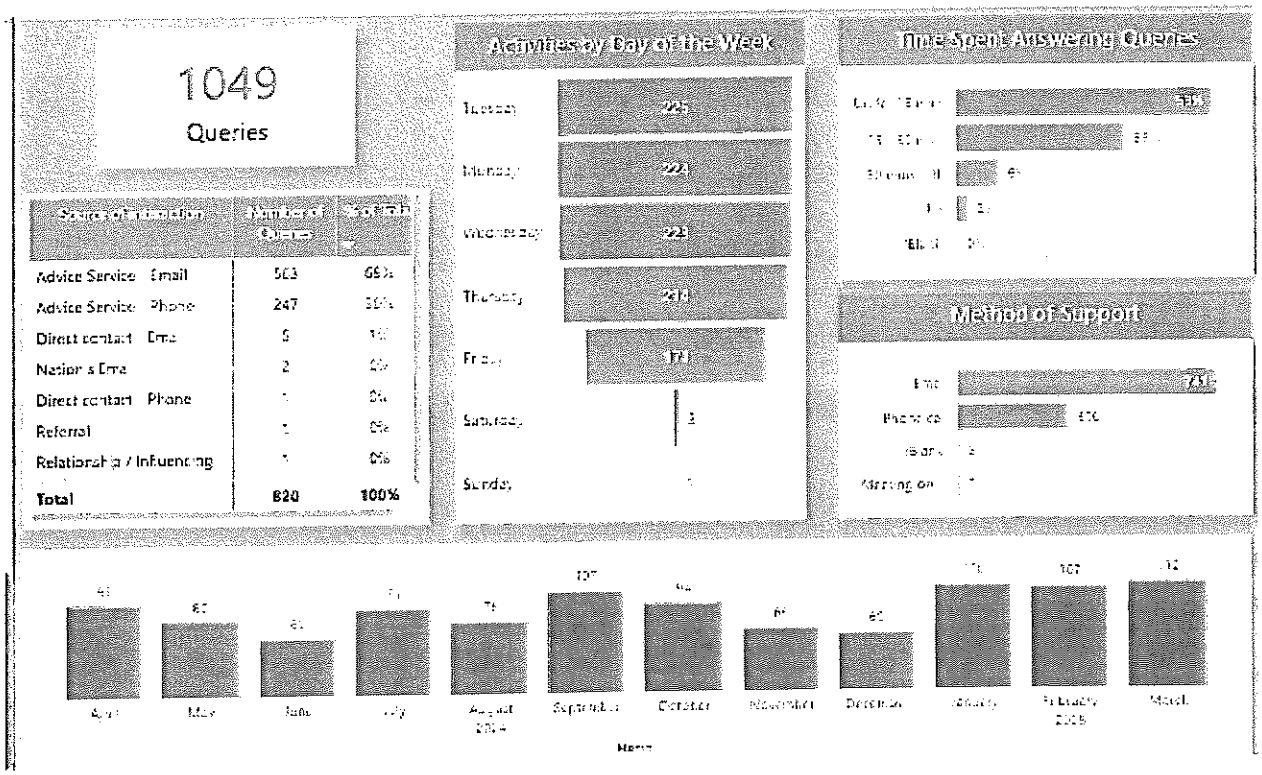
- 1,714 Section 19 permits to 358 members (a 34% increase)
- 53 Section 10B permits to 20 members (up from 2 last year)

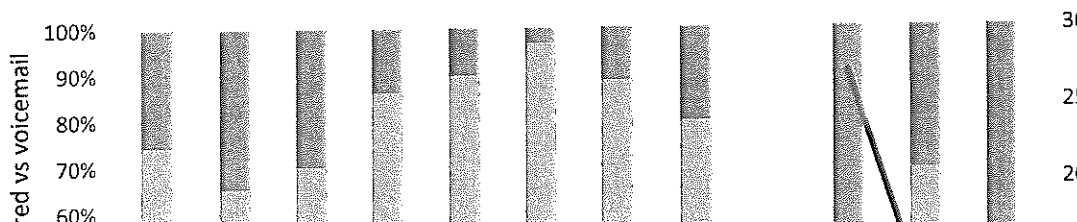
We have had positive feedback on the updated online application and guidance, which have made it easier for members and improved processing times. We have also started running information sessions for permit holders, beginning with one focused on Section 19 permits.

We continue to work closely with the Office of the Traffic Commissioner and DfT to review standard Section 19 and 22 guidance and address wider permit issues affecting our sector.

Advice & Support

The activity of CTA's advice line during 24/5 is summarised below:





(Due to transition from one phone provider to another, CTA do not hold data for December 2024)

CTA's Advice & Support pillar continues to strengthen and is now embedded as a way of working across all four nations of the UK. The team collaborates, brings forward ideas, shares projects and knowledge, and seeks support across the team according to our member and stakeholder needs via weekly meetings, bimonthly 'sprints' focusing on resource development, and quarterly pillar meetings to review, evaluate, and plan. Our focus is informed by national and pillar priorities, to avoid duplication and maximise efficiency.

Our top 3 queries for 2024/25 focused on:

- Operation
- MiDAS training
- Section 19 permits

These topics represented more than 51% of the queries managed by the advice team. This intelligence – generated by our investment in our new CRM – will allow us to more effectively plan our support for operators in 2025/26 and beyond.

We hosted 10 community building sessions (CBS) in 2024/25, with topics including:

- Succession planning (launching a new resource developed by team Wales)
- Perceptions of CT (highlighting team England's partnership with the University of Manchester)
- Fuel cards (linked to our emerging partnership with the Fuel Store)
- CT week

We continue to iteratively improve our CBS offer, using member feedback and external priorities to shape the session topics. Attendee numbers are now consistently high and include a range of regular attendees as well as some new faces every month, showing our wider and earlier marketing of sessions is taking effect.

Work on improving and refining our approach to downloadable resources has been negatively impacted by fluctuating capacity in our Marcomms function, so while content continues to be updated we have not yet managed to transition all assets to the new CTA branding – this will become a 2025/26 priority.

We currently have 70+ toolkits, guides, templates, and advice papers available for download across the Advice & Support pages to support safe and legal operation, governance, funding, and a wide range of other topics. New resources are being created in the bimonthly sprints based on demand identified nationally and via the advice line; current projects include:

- Vehicle purchase and leasing guides (in partnership with our commercial affiliates)
- Community bus routes and S22 (England deep dive)
- Dementia and CT (linked to dementia training)
- 'Before you Begin' essentials checklist

Policy, Research & Campaigns

This year, we reframed this pillar as Policy, Research and Campaigns, with the third element added to better reflect CTA's renewed commitment to scale-up our public affairs activities. In 2024/25, we made significant progress in becoming a stronger and more influential campaigning voice on what matters most to our members.

The UK General Election took place on 4 July 2024, significantly earlier than widely anticipated. However, our Manifesto had already been published in February, giving us and our members a head-start in engaging with parties and candidates ahead of polling day. The Manifesto's five priorities will be our five policy priorities for this parliamentary term.

CTA led the way in reaching out to dozens of key candidates in key seats across England, Scotland, Wales and Northern Ireland. Our new campaigning guide was utilised alongside other updated resources and templates by our members to do their own local engagement. In the aftermath of voting, as a new UK Government took office, we worked to establish positive working relationships with key Ministers in relevant portfolios.

Our two major campaign priorities remained tackling minibus driver shortages and delivering a fair deal for volunteers. We continued to call for B licence holders to be granted D1 licence entitlements with our MiDAS gold standard as a recognised and mandatory requirement. We started to execute our plan to build data and evidence to strengthen the case for reform.

We continued to call for a fair, open and transparent review of the outdated 2012 Approved Mileage Allowance Payment (AMAP) to ensure volunteer drivers are not out of pocket. We made representations to the Chancellor of the Exchequer ahead of her Autumn Statement and explored future opportunities to work with new partners and supporters.

Over the past year, we have made significant progress across several key research projects. The launch of both Mapping England and Mapping Northern Ireland marked a major milestone in building sector knowledge and strengthening our data capabilities. These projects have laid the groundwork for further research, the dissemination of insights, and the development of actionable next steps.

We also launched the UK Social Value Research Project in partnership with ECT. More than 100 operators across the UK have joined the initiative, receiving expert guidance and support from both CTA and ECT. This collaboration is enabling participants to refine submissions for the upgraded toolkit and is contributing to the creation of a comprehensive UK-wide social value figure for the Community Transport sector. We expect to publish final results due in April 2026.

In addition, we were awarded funding by the Motability Foundation to lead a new research initiative, *Creating Connections – Reimagining Inclusive Transport for Disabled Children and Young People*. This project aims to better understand the transport needs of disabled children and young people and to work collaboratively with Community Transport operators to identify how the sector can deliver more inclusive and accessible services. Our project team is in place and developing the project plan.

Training

MiDAS Standard training continued to see strong engagement in 2024/25 with 20,896 learner passes purchased and 16,719 learners successfully completing their training to become MiDAS certified. Learner feedback remains a core measure of success. MiDAS standard online theory training received highly positive responses:

- 88% felt the online theory significantly increased their knowledge
- 91% would recommend MiDAS to a friend or colleague
- 93% found the online learning easy to access

When asked about their confidence in driving a minibus safely before their individual practical and on-road assessment, 82% felt confident increasing to 99% post course completion. This feedback is based on responses from approximately 8,079 learners, representing 48% of total learners. Feedback remains vital to our improvement plans, and in 2024/25 we implemented multiple improvements to our CRM, enhancing the overall learner experience, especially in the areas of accessibility and usability.

We continue to work in close collaboration with Hampshire County Council (HCC) under the MiDAS Partnership Agreement, supporting the ongoing transformation of the MiDAS Accessible and Passenger Assistant Training Scheme (PATS). To ensure the transformed training is inclusive, engaging, and grounded in real experiences, we have adopted a co-production approach. As part of this, we have appointed three Disabled People's Organisations (DPOs) and three subject matter experts as our editorial board to work in partnership with CTA and HCC in shaping the future of Accessible and PATS training.

To further enhance the quality of the content, we have also appointed a dedicated online content developer and a videographer. Their work focuses on capturing genuine passenger experiences, with particular emphasis on reflecting the voices of people with disabilities, ensuring these perspectives are embedded throughout the training as well as ensuring the content that is developed is technically accessible to users.

In June 2024, we launched our network of CTA-Approved Training Centres. Eight centres are now operational across the UK, delivering:

- MiDAS Driver Induction Courses
- MiDAS Refresher Courses for Driver Assessors

In the financial year 2024/25 these centres have trained 121 new Driver Assessors and delivered 292 refresher courses. The CTA's training support team handled an estimated 3,600 telephone enquiries and sent over 10,000 emails to support learner and driver assessor needs.

In October 2024, we marked the 30th anniversary of MiDAS with a celebration event in Aintree, Liverpool, attended by over 100 guests. The event featured speakers reflecting on MiDAS' impact in promoting safe, legal, and comfortable journeys. We celebrated the contributions of individuals and organisations that have shaped MiDAS' success and proudly awarded our MiDAS Driver of the Year and MiDAS Organisation of the Year.

CTA in England

In 2024–2025, CTA published the *State of the Sector: England* report. Launched at a virtual event in September, the report has been shared with over 100 stakeholders, including the Department for Transport (DfT) and regional transport bodies. Key findings were published on the CTA website with headline data to support wider use and visibility. Five priority themes were identified for follow-up research in 2025–2026:

1. Accelerating EV adoption in community transport
2. Evaluating the value of group hire services
3. Future-proofing volunteer car schemes
4. Exploring community bus routes and S22 permit use
5. Linking community transport with local devolution

Following internal review, we moved away from general regional meetings to a new model focused on these five themes, allowing us to work in depth with targeted areas while still supporting members across all regions.

Improving engagement with members has been a key focus. Our updated processes have increased the number of organisations we are connecting with. Since April, outside of our advice line, we have delivered 512 activities involving 301 organisations. Of these, 153 were active members. We supported 311 individuals, spending an average of 71 minutes with each. The most common outcomes were improving understanding of community transport, supporting better operational standards, and strengthening relationships.

We have seen an increase in members who want to develop local collaboratives and have been supporting this in Lincolnshire and Sheffield using good practice from our members in Shropshire.

We have responded to seven major policy consultations and research projects affecting England, including:

- Transport for the South East and Transport East statutory body consultations
- *Buses Connecting Communities* inquiry (with CTA giving oral evidence in March)
- The Western Gateway Strategic Investment Plan
- DfT's Integrated National Transport Strategy
- Peninsula Strategic Implementation Strategy
- Cambridgeshire and Peterborough Bus Franchising Consultation

We were pleased to see our input recognised in the Cambridgeshire and Peterborough plans and will be providing a specific focus on local consultations for franchising and devolution.

We also began developing a young volunteers programme to encourage more young people to engage with community transport. In its first year, we worked with two students from Nottingham Trent University and a group from Keele University on topics including volunteer car schemes, community bus routes, and public perceptions. We aim to expand this work with more universities in 2025/26.

CTA continues to receive DfT grant funding to support operators in England. Our workplan is focused on influencing policy and raising awareness of the role and value of community transport. This year, our engagement with DfT has grown, with CTA contributing to the development of the Integrated National Transport Strategy, offering feedback on the upcoming Bus Bill and statutory guidance, and taking part in the review of Enhanced Partnerships.

CTA in Northern Ireland

In 2024/25, a large part of CTA's work in Northern Ireland focused on research, stakeholder engagement, and building the capacity of the community transport sector across the region.

Two key reports were published this year, both shaping the future of community transport in Northern Ireland. Mapping Northern Ireland: State of the Sector Report 2025 offers a detailed overview of the sector, drawing on insights from primary and secondary operators. It identifies development priorities and highlights community transport's vital role in tackling isolation, promoting inclusion, and improving access to services, especially in rural and marginalised areas. The report also contributes to CTA's UK-wide mapping work and emphasises the need for stronger engagement with secondary members. Driving Change: Shaping the Future of Community Transport in Northern Ireland focuses on Department for Infrastructure-funded services, analysing current challenges and setting out actions to support the sector's long-term sustainability. This vital research was made possible thanks to funding from Dormant Assets NI, with special thanks to The National Lottery Community Fund.

The Mapping NI report was launched on 25 February 2025 at the Long Gallery in Stormont, with 97 attendees including policymakers, community leaders, service users, and transport representatives. The event provided an opportunity to reflect on the state of the sector and discuss future priorities and growth. The publication of Mapping NI also led to renewed engagement with key stakeholders. CTA held meetings with Members of the Legislative Assembly, the Motability Foundation, Age NI, RNIB, the Equality Commission, and the Commissioner for Older People. These engagements raised awareness of the sector's contribution to access, inclusion, and wellbeing, and helped build momentum for policy and funding action.

All primary members in Northern Ireland received access to the updated Ealing Social Value Calculator Version 2.0. This enhanced tool enables more accurate assessment of the economic, environmental, and social impact of community transport services. CTA worked directly with primary members to complete their 2023 to 2024 social value calculations, linked to government grant activity.

These submissions are currently being verified by Ealing Community Transport, after which an overall impact figure for Northern Ireland will be produced. This work supports improved data reporting and greater recognition of the people behind each journey and the difference they make in their communities.

CTA also contributed to policy consultations, submitting responses to the Health Committee review, the Committee for Health's inquiry into access to palliative care, and the Department of Health's consultation on Hospitals: Creating a Network for Better Outcomes, including responses under the Equality Impact Assessment and the Rural Needs Act. CTA participated in public consultations and engaged with the Rural Community Network.

At a local level, CTA supported Down Community Transport's strategy day in January 2025, shaping their direction for the next three to five years. CTA also led passenger focus groups for Armagh Rural Transport as part of their National Lottery application and supported South Antrim Community Transport through both stages of their application, currently under grant panel review.

Following staff changes within the Department for Infrastructure, CTA has maintained and developed productive relationships. CTA Northern Ireland continues to contribute to Department for Infrastructure working groups on the next phase of the community transport review, Section 10B permits, and related events. This ongoing involvement helps ensure the sector's voice is represented in policy and investment planning.

CTA in Wales

While we reduced in size this year, team Wales continues to push forward with a dynamic, community-led, and ambitious approach to growing and supporting the Welsh CT movement and implementing CTA's four pillars of support. While our membership is smaller than other parts of the UK, our reach is extensive and growing and our relationship building continues to be a huge asset to our work. Our members actively support us in events, policy discussions, development support for other communities and operators across the UK, and our own learning as a team. Without them our work would not be as good as it is, so our thanks to all of them.

We continue to work with the Coproduction Network for Wales to ensure our approach to development puts communities and their needs firmly in the lead. We have continued to work alongside communities in Cellan, Bala, and North Torfaen to support them to develop and pilot new schemes, including governance, policies and procedures, operation and funding. As a result of this work, we have two new active schemes and one in development with a funding bid currently being considered by the National Lottery.

We act as the voice of the sector, representing and advocating for them and their passengers with key public bodies including the Welsh Government, NHS Wales, local authorities and TfW. The key example of this for 2024/25 has been our work on the emerging Bus Services (Wales) Bill, including close working with Officials drafting the legislation to influence the wording, lobbying on behalf of the sector with colleagues in the Welsh Government and TfW around the importance of community engagement, and relationship building with local authorities to influence the development of the draft Regional Transport Plans.

We are building our intelligence in partnership with experts including academics, think tanks, third sector partners and most importantly, with our members and the passengers they serve. In addition to further developing our own mapping research, we have been working with THINK (Aberystwyth University), WISERD, WCPP, Building Communities Trust, and others to harness expertise outside our sector to grow our reach and build a more holistic understanding of and evidence base for the importance of community-led transport; this will further develop in 2025/26 and will influence our mapping report and manifesto work.

From the most experienced operators through to communities looking at transport for the first time, we work in partnership to widen our reach and increase awareness of the transformative power of inclusive transport. A key example of this is our work with the West Glamorgan Regional Partnership on the development of a Transport Charter for people with learning disabilities. This co-productive development has created a number of important outputs which will have benefit across Wales.

Events led by team Wales in 2024/25:

- 17 July 2024 CBS CT Week
- 7 August 2024 CBS Fuel Cards
- 14 October 2024 Regional networking (in person)
- October to December 2024 Working Well with each other, with volunteers, with people living with dementia
- 19 February 2025 CBS Succession Planning
- 19 March 2025 CBS Advice & Support

We supported operators to secure over £1.9m in funding this year, with further applications awaiting decisions in 2025/26. We look forward to implementing further use of the capabilities of the our CRM next year to allow us to further interrogate our success rate and explore how else we can support funding capacity development across the CT movement.

CTA in Scotland

Despite challenging headwinds from local bus cuts, an ageing population, the cost-of-living crisis and the climate emergency, 2024/25 was a year of growth and success for Community Transport in Scotland. Our Community Development programme empowered local people and communities to join our movement.

We were shortlisted for a Scottish Transport Award for Excellence in Transport Accessibility for this work, which has now:

- Delivered 21 bespoke in-person and online 'Intro to CT' training sessions;
- Upskilled over 250 people;
- Reached more than 75 communities and organisations; and,
- Led to 12 new Community Transport services being successfully launched.

We launched our first pathfinder Local Network in Lanarkshire, and prepared the ground for others across Scotland, to further support the sector at the grassroots.

We delivered 6 online events in 2024/25, creating opportunities for Scottish members to learn from their peers, influence policy and gain new skills through discussions, workshops and training.

The funding crisis facing our sector amidst rising demand and inflation was a major concern for our members this year. Our Scotland Conference 2024 was a Funding Summit in Stirling, bringing together more than 50 Community Transport operators from Orkney to the Borders with key funders and stakeholders. The event has strengthened relationships with funders, influenced funders' priorities and, ultimately, secured new investment into our sector.

Our campaign for another round of the Plugged-In Communities Grant Fund was successful with an additional £1.6 million invested by Transport Scotland into new zero-emission minibuses, MPVs and cars for Community Transport operators. Our call was backed by 10 organisations, including SCVO, Stop Climate Chaos Scotland and CoMoUK, as signatories to a CTA-led joint letter to Ministers. Through these and other alliances, coalitions and partners, we amplified the voices and interests of our members.

We responded to 7 calls for evidence, consultations and inquiries by the Scottish Government, the Scottish Parliament, local government and other public bodies. Our focus was on advancing member priorities, like fair funding, and shaping emerging policy trends, like bus franchising.

We leveraged Community Transport Week 2024 as part of our influencing strategy, organising 5 visits to Scottish members by 4 MSPs from 3 different political parties. Overall, 16% of our Scottish members participated by creating digital content, sharing testimonials, organising local events or hosting visits by their local elected representatives.

3. FINANCIAL REVIEW

Income

Incoming resources were £1.98m (2024, £1.36m). 46% of this is grant funding income with the remainder comprised of membership fees, income earned from the sales of training, consultancy and other services and advertising/corporate partnerships.

Expenditure

Operating expenses were £1.67m (2024, £1.56m). Of this figure, £832k was restricted fund expenditure. All restricted funding from each of the Scottish and Welsh governments, and the RTF grant in Northern Ireland has been used solely for the purposes intended and in accordance with the terms and conditions of grant.

As a result, CTA produced a surplus of in year income over expenditure of £310k (2024, deficit £206k). CTA's operating surplus on its unrestricted income before fund transfers was £265k (2024, deficit of £27k).

Investment policy

Investment income relates to bank interest received from balances held on the deposit account. In view of the level of average deposits it is not considered to be material to the charity's objectives. The charity's objectives are maintained mainly through grants and charitable trading income. Priority is given to the charity's need to maintain predefined levels of annual cash flow to cover spending requirements incorporated in the latest business plan.

Reserves policy and going concern

The trustees have revised the charity's reserve policy during the financial year. The core objective of which remains to protect CTA and its charitable activities by ensuring adequate liquidity while the organisation adjusts to changes in the financial and operating environment in the immediate short term (two to three months). At the same time, the trustees wanted to ensure reserves were not too high in order to maximise the resources applied to CTA's charitable purpose.

Following this policy, the trustees determined a target range of reserves of three months operating costs during 2024/25. Free reserves sat at £446,915 at the end of the last financial year but have increased in the 2024/25 year through the operating surplus. Free reserves totalled £655k at the end of the 2024/25 year, with total reserves reaching £1.1m (2024, £815k).

Reserves policy and going concern (continued)

Three months' operating costs equated to £419,502 at year end, so the CTA had exceeded its target level of reserves. The balance sheet now has net current assets of £1.09m (2024, £761k). The Trustees regularly review the circumstances of CTA and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The Trustees are of the view that CTA is a going concern for the future.

Total funds held on 31 March 2025 were £1,125,031 (2024, £815,243). The categorisation and purpose of these funds is as follows:

	2024/25	2023/24
Unrestricted Reserves		
General Reserve – being the accumulated surpluses of the organisation	£654,713	£446,915
Designated Reserve 1 – being a fund to cover the organisation's financial commitment to the costs of developing driver training services	£100,000	£58,000
Designated Reserve 2 – being a fund to support the delivery of projects in Wales during 2024/25	-	£30,000
Designated Reserve 3 – being a fund to support the delivery of projects in Scotland during 2024/25	-	£5,146
Restricted Reserves		
DfT Minibus Project Fund – being a fund provided to cover costs associated with the administration and distribution of the DfT's minibus purchase grants.	£15,233	£94,048
Electric Vehicle Fund – being a fund to support the purchase of electric vehicles for members in Wales	£25,000	£25,000
Social Care Winter Pressures Fund – being a fund for distribution to members in Wales to support community activities in winter	£87,590	£87,590

Western Valleys Funding – being a fund to pilot a demand responsive transport solution that will connect communities across the valleys	£36,792	£37,787
Transport to Health Project Fund – being funding received from the Aneurin Bevan Health Board to continue to develop the Gwent Transport to Health Project	£46,859	£13,929
NI Dormant Grants Fund – being a fund to support the delivery of community transport guidance and advice in Northern Ireland	-	£16,828
Motability Research Fund – being a fund to research the impact of transport solutions on the lives of disabled people	£158,144	
TOTAL	**£1,125,031**	**£815,243**

Whilst unrestricted reserves are currently higher than the policy boundaries, the trustees' intention is to use the surplus reserves to continue the programme of investing in its digital assets, and the modernisation and development of its driver training products.

Fundraising

CTA derives its income from the following core sources: government and other grant funding, memberships, retailing services to members (eg driver training), and corporate advertising in publications and at events. To this end, the organisation does not engage in raising funds directly from the general public or indirectly through a fundraising agent. As such, there is no expenditure from the charity's resources on raising funds directly from the public.

4. FUTURE PLANS

In late 2022, the CTA launched a series of sector-wide consultations and mapping exercises across the UK to identify challenges, opportunities and shared goals. Now, in 2025, we are proud to announce our long-term goals, developed through an extensive planning process with CTA's board of trustees, staff, members, partners, stakeholders and potential collaborators. CTA's strategic direction for 2025-2030 is rooted in our mission, vision and values, guiding our efforts in four key areas of focus, which we call CTA's 'pillars'. This strategy will shape our priorities over the next five years, empowering us to lead a thriving Community Transport sector and a passionate movement dedicated to ensuring everyone has access to transport that meets their needs. By 2030, CTA aims to strengthen its role as the central resource and voice for those delivering and championing inclusive, accessible, affordable, and sustainable transport across the UK. Through strong membership engagement, support, training, and policy advocacy and campaigning, we will significantly contribute to the modernisation and growth of the Community Transport sector, improving access to health and social care, focusing on community solutions, community-led climate action, and delivering a fair deal for volunteers. By prioritising these areas, we aim to address the evolving transport needs of UK communities, enhance mobility and accessibility for marginalised groups, and work collaboratively to create a more inclusive, sustainable, and equitable transport system.

5. REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Applications for trusteeship are sought by advertisement. Trustees serve for an initial three years and can be re-elected for a further three year period. The board has the power to appoint additional trustees as it considers fit to do so. The trustees serving during the year and since the year end were:

Alan Jones (Chair)
Sue Leighton (Vice Chair)
Stephen Stolliday (Treasurer, appointed 14 January 2025)
Oxana Grishina
Susan Dever
Martin Heffer
Andrew Grieve
Louise Curry (appointed 22 January 2025)
Caroline Dawson (appointed 12 March 2025)
Kenny Duncan (appointed 3 April 2025)
Stephen Hayes (appointed 3 April 2025)
Lesley Ann Millar (appointed 3 April 2025)
Alison O'Dornan (Treasurer, resigned 27 November 2024)
Chris Kutesko (resigned 27 November 2024)
Steven Craker (resigned 3 April 2025)
Andrew Benfield (appointed 11 September 2024, resigned 3 April 2025)

Chief Executive	Victoria Armstrong
Registered office	91 Princess Street Manchester M1 4HT
Auditors	Dains Audit Limited Suite 2, Albion House 2 Etruria Office Village Forge Lane Etruria Stoke on Trent ST1 5RQ
Bankers	Charities Aid Foundation Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ The Royal Bank of Scotland plc 1 Corporation Street Hyde SK14 1AQ

Finance, legal and business advisors	Counterculture Partnership LLP Unit NH.204 E1 Studios 7 Whitechapel Road London E1 1DU
Charity numbers	1002222 (England & Wales) SC038518 (Scotland)
Key management personnel:	
Victoria Armstrong	Chief Executive
Roger Goodwin	Director of People & Operations (until 31 January 2025)
Caroline Whitney	Director for England
Gemma Lelliott	Director for Wales
Noeleen Lynch	Director for Northern Ireland (to 30 November 2024) Director of People & Operations (from 1 December 2024)
David Kelly	Director for Scotland
Frances Campbell	Director for Northern Ireland (from 1 December 2024)

6. STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

The Community Transport Association UK (CTA) is a Charitable Incorporated Organisation, governed by its constitution dated 29 July 2019, and amended on 27 November 2024. It is registered as a charity with the Charity Commission. The charity's objective and its principal activity continues to be to relieve age, financial hardship, ill-health or disability by the provision of education and support to charitable bodies or persons who supply transport to groups or individuals in need of such relief.

Appointment of Trustees

As set out in the CIO constitution, the Board is composed of up to seven Trustees elected by the members from among candidates nominated by the Governance Committee. The Board may also co-opt up to a further six Trustees to meet such skills, experience and diversity requirements as the Governance Committee may from time to time specify. The Chair, Vice Chair and Treasurer are selected from amongst the Trustees.

When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

Across the full number of trustees, the Board tries to ensure that at least one trustee is based in each of the nations that constitute the United Kingdom.

Trustee Induction and Training

Induction of new members of the Board is a shared responsibility between the Governance Committee, the Chair, external clerk to the Board and the senior management team. The Board maintains an induction process which enables new and existing Board members to connect with each other; refresh knowledge of the role and responsibilities of trustees; and understand the current work and context of CTA. Trustees can also be briefed on the governance structure of CTA and its committees and decision-making processes, the current strategic objectives and the recent financial performance of the charity. This is supported by orientation, meeting key staff and visits to member organisations (physically or virtually).

Organisation

The Board of Trustees administers the charity. The Board meets quarterly and there are sub committees covering Governance and Finance and Audit. The committees also meet on a quarterly basis. A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms approved by the Trustees, for operations including finance, employment, external relations, public policy and public affairs and other related activity.

Related Parties and Co-operation with Other Organisations

None of the trustees receive remuneration or other benefit from their work with the charity other than reimbursement for out of pocket expenses. Any potential connection between Trustees, senior managers, or their extended families and any potential related party must be disclosed to the full Board of Trustees. In the current year, no such related party transactions were reported.

Pay Policies for Senior Staff

The Trustees consider the Trustee Board and the senior management team to comprise the key management personnel of the charity in charge of directing, controlling, running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee received remuneration during the year. Details of Trustees' expenses and related party transactions are given in notes 10 and 12 to the accounts.

The pay of the senior staff is subject to the organisation's internal pay policy, approved by the Board in December 2024. The policy sets out the organisation's pay scales, role evaluation criteria, and how any cost of living award is considered and implemented by the Trustee Board. In view of the nature of the charity, the Trustees specifically benchmark the Chief Executive's pay against levels in other similar sized membership organisations. Details of the total remuneration and expenses received by senior staff members are provided in note 10.

Principal Risks and Uncertainties

The trustees have a risk management strategy that comprises:

- An annual assessment by the Board of its appetite for and tolerance of risk, and how this should frame strategic risk assessment in the organisation;
- Agreement by the Board of the strategic risks facing the CTA, and the target risk score it can accept for each risk identified;
- A quarterly review by the Finance and Audit Committee of those principal risks and uncertainties with a an update on the effective implementation of policies, systems, and procedures to mitigate those risks identified; and

- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified the following nine key risks for the organisation:

- Failure to maintain financial health
- Failure to meet driver training income targets
- Inability to effectively recruit and retain staff talent
- Lack of positive engagement with members
- Lack of positive engagement with stakeholders
- Lack of organisational resilience to external events
- Failure to respond to compliance requirements
- Inadequate governance arrangements leading to poor decision making a lack of oversight
- Failure or compromising of IT systems through cyber attack
- Internal administrative support for member services

The trustees receive a quarterly update on the significant risks and the management strategies in place to mitigate them. As a result, the Trustees are confident that the identified key risks are controlled.

7. STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the charity trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees 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 accounts comply with the Charities Act 2011, the Charities (Accounts & Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees and signed on its behalf

Alan Jones
Chair of Trustees

17 September 2025

COMMUNITY TRANSPORT ASSOCIATION UK
AUDITORS REPORT

For the year ended 31 March 2025

Independent Auditor's Report to the Trustees of Community Transport Association UK

Opinion

We have audited the financial statements of Community Transport Association UK ('the charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Balance Sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts & Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the senior statutory auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the financial reporting legislation, Charities Act 2011, taxation legislation, anti-bribery, employment, and environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 1 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

For the year ended 31 March 2025

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charity's legal advisors.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts & Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Dains Audit Ltd

Dains Audit Limited
Statutory Auditor.

Suite 2, Albion House
2 Etruria Office Village
Forge Lane
Etruria
Stoke on Trent
ST1 5RQ
17 September 2025

Dains Audit Limited is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006

COMMUNITY TRANSPORT ASSOCIATION UK
STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2025

		Unrestricted Funds				
		General Funds	Designated Funds	Restricted Funds	Total funds Year to 31 March 2025	Total funds Year to 31 March 2024
Income from:	**Notes**	**£**	**£**	**£**	**£**	£
Donations	2	**10,900**	-	-	**10,900**	-
Charitable Activities	3	**954,617**	-	**926,638**	**1,881,255**	1,221,629
Other Trading Activities	4	**80,271**	-	-	**80,271**	99,155
Other Income	5	-	-	-	-	28,636
Investments	6	**15,371**	-	-	**15,371**	11,380
Total		**1,061,159**	-	**926,638**	**1,987,797**	1,360,800
Expenditure on:						
Raising Funds		**113,775**	-	-	**113,775**	161,813
Charitable Activities		**682,586**	**50,146**	**831,502**	**1,564,234**	1,405,275
Total resources expended	8	**796,361**	**50,146**	**831,502**	**1,678,009**	1,567,088
Net income/(expenditure)	9	**264,798**	**(50,146)**	**95,136**	**309,788**	(206,288)
Transfers between funds		**(57,000)**	**57,000**	-	-	-
Net movement in funds		**207,798**	**6,854**	**95,136**	**309,788**	(206,288)
Total funds brought forward		**446,915**	**93,146**	**275,182**	**815,243**	1,021,531
Total funds carried forward		**654,713**	**100,000**	**370,318**	**1,125,031**	815,243

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 30 to 43 form part of these financial statements

COMMUNITY TRANSPORT ASSOCIATION UK
BALANCE SHEET

As at 31 March 2025

	Notes		As at 31 Mar 25 £		As at 31 Mar 24 £
Fixed assets					
Tangible assets	14		32,389		53,886
Investment	15		100		100
			32,489		53,986
Current assets					
Stocks	16	965		3,459	
Debtors	17	202,670		278,416	
Current Investments	18	595,002		208,641	
Cash at bank and in hand	25	456,446		470,363	
		1.255,083		960,879	
Creditors: amounts falling due within one year	19	(162,541)		(199,622)	
Net current assets			1,092,542		761,257
Net assets	22		1,125,031		815,243
Funds					
Unrestricted funds	23		654,713		446,915
Designated Funds	23		100,000		93,146
Restricted funds	23		370,318		275,182
Total funds			1,125,031		815,243

The financial statements were approved and authorised for issue by the board of trustees on 17 September 2025 and were signed below on its behalf:



Stephen Stolliday
Trustee

The notes on pages 30 to 43 form part of these financial statements

COMMUNITY TRANSPORT ASSOCIATION UK
STATEMENT OF CASH FLOWS

For the year ended 31 March 2025

	Notes	2025 £	2024 £
Net cash provided by/(used in) operating activities	24	**375,324**	(274,914)
Cash flows from investing activities:			
Purchase of fixed assets		**(2,880)**	(51,694)
Purchase of current investments		**(697,875)**	(124,148)
Sale of current investments		**311,514**	120,487
Net cash provided by /(used in) investing activities		**(389,241)**	(55,355)
Change in cash and cash equivalents in the year		**(13,917)**	(330,269)
Cash and cash equivalents at the beginning of the year		**470,363**	800,632
Cash and cash equivalents at the end of the year	25	**456,446**	470,363

Analysis of changes in net debt

	1 April 2024 £	Cash flows £	31 March 2025 £
Long-term borrowings	-	-	-
Short-term borrowings	-	-	-
Lease liabilities	-	-	-
Total liabilities	-	-	-
Cash and cash equivalents	(470,363)	(13,917)	(456,446)
Total net debt	(470,363)	(13,917)	(456,446)

The notes on pages 30 to 43 form part of these financial statements.

1. Accounting policies

Community Transport Association UK (CTA UK), which is a charitable incorporated organisation and limited to £1 per member has adopted the following accounting policies:

a) 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 UK and Republic of Ireland (FRS 102) (issued in October 2019) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Public Benefit Entity

Community Transport Association UK meets the definition of a public benefit entity under FRS102.

c) Going Concern

The trustees consider therefore that there are no material uncertainties about the charity's ability to continue as a going concern.

d) Group Financial Statements

Group accounts have not been applied as the charity's subsidiary is permitted to be excluded from group accounts by virtue of being dormant. These financial statements therefore present information about the charity as an individual undertaking and not its group.

e) Legal status of the charity

The charity is a charitable incorporated organisation and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

f) Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where income is received in respect of a future period, the amounts are reflected within deferred income.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are received. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

g) Government Grant Income

Income from government grants are included in restricted funds and recognised when the charity has entitlement to the funds, its receipt is probable and its amount can be measured reliably.

h) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for a specific purpose.

Restricted funds are funds which are used in accordance with specific restrictions imposed by donors.

i) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the cost of commercial trading activities including monthly journal production costs, corporate advertising costs, insurance commission costs and the costs associated with consultancy work.
- Expenditure on charitable activities includes costs related to government grants, memberships, member services and support, and training and conferences.

j) Allocation of support costs

Support costs are costs that cannot be directly attributed to particular headings and have been allocated to activities on a basis consistent with use of the resources. These costs relate to functions that assist the work of the charity but do not directly undertake charitable activities. The method of allocation of support costs is shown in note 7.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £100 are capitalised at cost.

Depreciation is provided on the cost of the tangible fixed assets at rates calculated to write off their cost, less residual value, on a straight line basis over their expected life-span as follows:

Computer equipment - over 3 years

Fixtures and fittings - over 3 to 5 years

m) Stock

Stock consists of purchased goods for resale. Stock is valued at the lower of cost and net realisable value.

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

o) Current asset Investments

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

p) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

q) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

r) Pension costs

The charity operates a defined contribution scheme that is auto-enrolment compliant. Contributions are charged to the SOFA as they become due and are managed by a third party.

s) Value Added Tax

The Charity is registered for VAT. Income and expenditure is shown excluding VAT except to the extent that VAT is not recoverable.

t) Judgements made by Management

In the process of applying the above accounting policies the management have made the following judgements in preparing the financial statements:

	2025	2024
	£	£
Stock write off provision	**1,941**	17,537
Bad Debt Provision	**4,700**	20,024

u) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

v) Taxation

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

2. Donations

	2025 £	2024 £
Donations received	10,900	-
	10,900	-

3. Income from charitable activities

	2025 £	2024 £
Restricted		
Grants received (see note 7)	926,638	720,873
	926,638	720,873
Unrestricted		
Memberships	163,753	182,908
Member Services & Support	790,864	317,848
	954,617	500,756

4. Income from other trading activities

	2025 £	2024 £
Consultancy Fees	-	29,055
Monthly Journal Subscriptions	20,020	20,787
Advertisement Fees	37,075	32,313
Insurance Commission	23,138	17,000
Sundry Income	38	-
	80,271	99,155

5. Other income

	2025 £	2024 £
EU Connecting Communities grant not repaid	-	28,636
	-	28,636

6. Investment income

	2025 £	2024 £
Bank Interest	15,371	11,380
	15,371	11,380

7. Grants received

The charity enjoys a close working relationship with each of the Government bodies of the United Kingdom who provide funding to enable the charity to carry out its charitable objectives.

Funding has also been received from non-government commercial entities.

The following is a summary of the funding provided by these entities.

	2025 £	2024 £
Department for Transport Grant	**200,000**	200,000
Scottish Government Grant	**149,060**	165,620
Department for Infrastructure (NI) Grant	**62,100**	55,100
Welsh Assembly Government Grant	**220,000**	222,719
Transport to Health Funding	**109,200**	50,000
NI Dormant Grants	**27,434**	27,434
Motability Research Grants	**158,844**	-
	926,638	720,873

8. Analysis of Expenditure 2025

	Cost of Sales £	Staff Costs £	Other Costs £	Governance costs £	Support Costs £	2025 Total £	2024 Total £
Raising Funds	-	45,488	44,976	1,380	21,931	**113,775**	161,813
	-	45,488	44,976	1,380	21,931	**113.775**	161.813
Charitable Activities:							
Grant Expenditure	-	590,311	157,408	11,408	72,375	**831,502**	858,161
Memberships	-	97,554	261	1,492	44,739	**144,046**	143,411
Member Services & Support	4,029	184,880	128,714	4,846	216,071	**538,540**	361,703
Designated costs	-	35,146	15,000	-	-	**50,146**	42,000
	4,029	907,891	301,383	17,746	333,185	**1,564,234**	1,405,275
	4,029	**953,379**	**346,359**	**19,126**	**355,116**	**1,678,009**	1,567,088

8 cont.

Analysis of Expenditure 2024

	Cost of Sales £	Staff Costs £	Other Costs £	Governance costs £	Support Costs £	2024 Total £	2023 Total £
Raising Funds	-	25,006	74,668	1,225	60,914	**161,813**	75,229
	-	25,006	74,668	1,225	60,914	**161,813**	75,229
Charitable Activities:							
Grant Expenditure	-	709,486	158,086	10,661	(20.072)	**858,161**	1,133,815
Memberships	-	30,484	184	377	112,366	**143,411**	115,021
Member Services & Support	41,080	73,859	49,479	2,020	195,265	**361,703**	198,078
Designated Costs	-	-	42,000	-	-	**42,000**	70,000
	41,080	813,829	249,749	13,058	287,559	**1,405,275**	1,516,913
	41,080	**838,835**	**324,417**	**14,283**	**348,473**	**1,567,088**	1,592,142

Of the total expenditure, £846,507 was unrestricted (2024: £708,927) and £831,502 was restricted (2024: £858,161).

The support costs have first been allocated against the grant funded activities and then on the basis of activity income.

The governance costs have first been allocated against the cost of raising funds and then on the basis of activity expenditure.

In addition to the staff costs above, there are a further £146,901 (2024: £137,917) which are included in support costs.

Support costs can be analysed as follows:

	2025 £	2024 £
Staff costs	**146,901**	137,917
Facility costs	**10,930**	30,013
Office costs	**32,319**	31,081
Travel, subsistence & meeting costs	**21,680**	16,706
Legal & professional	**59,806**	46,377
IT/Website costs	**29,985**	27,738
Sundry costs	**53,495**	58,641
	355,116	348,473

9. Net income/(expenditure) for the year

This is stated after charging/ (crediting):	2025 £	2024 £
Depreciation	**24,376**	16,247
Operating lease rentals – property	**-**	38,112
Operating lease rentals – equipment	**-**	1,337
Bad debts incurred/(recovered)	**(12,239)**	14,620
Loss on disposal of fixed asset	**-**	-
Auditors remuneration:		
Audit	**8,100**	6,800
Corporation Tax Computation	**-**	-

10. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

Staff costs were as follows:	2025 £	2024 £
Salaries and wages	**934,574**	859,300
Social security costs	**94,584**	76,512
Employer's contribution to a defined contribution pension scheme	**44,771**	35,676
Other forms of employee benefits	**26,351**	5,264
	1,100,280	976,753

The following number of employees received total employee benefits (excluding employer pension costs) during the year between:

	2025 No.	2024 No.
£60,000 - £69,999	**-**	-
£70,000 - £79,999	**-**	-
£80,000 - £89,999	**1**	1

The total employee benefits including pension contributions of the key management personnel were £370,509 (2024: £348,991)

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalling £2,055 (2024: £1,542) incurred by 5 (2024: 7) trustees relating to attendance at meetings of the trustees.

11. Staff Numbers

The average number of employees (head count based on staff employed) during the year was as follows:

	2025	2024
	No.	No.
Raising Funds	**1.2**	0.7
Grant Funded Activities	**15.4**	18.1
Memberships	**2.5**	0.8
Member Services and Support	**4.8**	2.0
Governance	**0.2**	0.2
Support	**3.6**	3.4
	27.7	25.2

12. Related Party Transactions

The charity had no transactions with related parties during 2025 (2024: £nil).

The charity has a subsidiary company CTA Trading Limited which was dormant throughout 2024 and 2025.

As at 31 March 2025 the amounts owed by the subsidiary amounted to £nil (2024: £nil).

The assets and liabilities of the subsidiary were:	**2025**	2024
	£	£
Current assets	100	100
Creditors: amounts falling due within one year	-	-
Total net assets	**100**	100
Aggregate share capital and reserves	**100**	100

13. Taxation

The charity is exempt from corporation tax as all of its income is charitable and is applied for charitable purposes.

14. Tangible Fixed Assets

	Computer Equipment £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2024	133,607	14,513	148,120
Additions	2,880	-	2,880
Disposals	-	-	-
At 31 March 2025	**136,487**	**14,513**	**151,000**
Depreciation			
At 1 April 2024	81,427	12,807	94,234
Charge for the year	23,563	814	24,377
Disposals	-	-	-
At 31 March 2025	**104,990**	**13,621**	**118,611**
Net book value			
At 31 March 2025	**31,497**	**892**	**32,389**
At 31 March 2024	52,180	1,706	53,886

Capital expenditure contracted for, but not provided for in the financial statements, was £nil (2024: £nil).

15. Investment

The charity's investment of £100 relates to the 100% holding in its wholly owned subsidiary, CTA Trading Limited. (see note 10).

16. Stock

	2025 £	2024 £
Purchased goods for resale	**965**	3,459
	965	3,459

The value of stock impaired at the year end was £1,941 (2024: £15,564).

17. Debtors

	2025 £	2024 £
Trade debtors	**88,046**	125,385
Other Debtors	**4,558**	1,684
Prepayments & Accrued Income	**109,444**	140,802
Other Taxes	**622**	10,545
	202,670	278,416

18. Current Investments

	2025	2024
	£	£
Carrying value and market value at the beginning of the year	**208,641**	204,980
Additions to investments at cost	**697,875**	124,148
Sale of current investments	**(311,514)**	(120,487)
	595,002	208,641

19. Creditors: amounts falling due within one year

	2025	2024
	£	£
Amounts due to subsidiary undertaking	**100**	100
Trade creditors	**40,115**	68,185
Other taxation and social security	**22,734**	21,153
Accruals	**91,259**	84,710
Deferred income	**8,333**	25,000
Sundry Creditors	**-**	474
	162,541	199,622

20. Deferred Income

Deferred income comprises corporate supporter income and trainer agent fees which are spread over the period to which they relate, plus any conference income invoiced in advance.

	2025	2024
	£	£
Balance brought forward	**25,000**	26,545
Amount released to income in the year	**(25,000)**	(26,545)
Amount deferred in the year	**8,333**	25,000
Balance carried forward	**8,333**	25,000

21. Financial Instruments

	2025	2024
	£	£
Financial assets measured at amortised cost	**1,202,343**	914,685
Financial liabilities measured at amortised cost	**(154,108)**	(174,521)

Financial assets held at amortised cost comprise trade debtors, other debtors, accrued income, current asset investments and cash at bank.

Financial liabilities held at amortised cost comprise trade creditors, sundry creditors, other taxation and social security and accruals.

The Charity's income, expense, gains and losses in respect of financial instruments are:

	2025	2024
	£	£
Total interest income for financial assets held at amortised cost	**15,371**	11,380
Total interest expense for financial liabilities held at amortised cost	**7,080**	4,923

22. Analysis of group net assets between funds – current year

	General Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	32,389	-	-	32,389
Current assets	784,865	100,000	370,318	1,255,183
Creditors due within one year	(162,541)	-	-	(162,541)
	654,713	**100,000**	**370,318**	**1,125,031**

Analysis of group net assets between funds - prior year

	General Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	53,886	-	-	53,886
Current assets	592,651	93,146	275,182	960,979
Creditors due within one year	(199,622)	-	-	(199,622)
	446,915	**93,146**	**275,182**	**815,243**

23. Statement of funds movement

	1 April 2023	Incoming Resources	Resources Expended	Transfers	31 March 2024
	£	£	£	£	£
Restricted funds					
Dept for Transport grant	-	200,000	(200,000)	-	-
Scottish gov't grant	-	165,620	(165,620)	-	-
Dept for Infrastructure – NI grant	-	55,100	(55,100)	-	-
Welsh gov't grant	-	222,719	(222,719)	-	-
DFT minibus grant	178,269	-	(84,221)	-	94,048
Big Lottery Fund	10,000	-	(5,000)	-	-
Electric Vehicle Fund	25,000	-	-	-	25,000
Western Valleys Fund	40,310	-	(2,523)	-	37,787
Social Care Winter Pressures Fund	87,590	-	-	-	87,590
Transport for Health Fund	47,088	50,000	(83,159)	-	13,929
Tackling Loneliness	29,213	-	(29,213)	-	-
NI Dormant Grants	-	27,434	(10,606)	-	16,828
Total restricted funds	**412,470**	**720,873**	**(858,161)**		**275,182**
Unrestricted Funds					
General Funds	509,061	639,927	(666,927)	(35,146)	446,915
Designated Fund – MiDas Development	100,000	-	(42,000)	-	58,000
Designated Fund – Welsh Gov't add'l funding	-	-	-	30,000	30,000
Designated Fund – Scotland Consultancy funds	-	-	-	5,146	5,146
Total unrestricted funds	**609,061**	**639,927**	**(708,927)**	**-**	**540,061**

23 cont.

	1 April 2024	Incoming Resources	Resources Expended	Transfers	31 March 2025
	£	£	£	£	£
Restricted funds					
Dept for Transport grant	-	200,000	(200,000)	-	
Scottish gov't grant	-	149,060	(149,060)	-	
Dept for Infrastructure – NI grant	-	62,100	(62,100)	-	
Welsh gov't grant	-	220,000	(220,000)	-	
DFT minibus grant	94,048	-	(78,815)	-	15,233
Electric Vehicle Fund	25,000	-	-	-	25,000
Western Valleys Fund	37,787	-	(995)	-	36,792
Social Care Winter Pressures Fund	87,590	-	-	-	87,590
Transport for Health Fund	13,929	109,200	(76,270)	-	46,859
NI Dormant Grants	16,828	27,434	(44,262)	-	-
Motability Research Grants	-	158,844	-	-	158,844
Total restricted funds	**275,182**	**926,638**	**(831,502)**	**-**	**370,318**
Unrestricted Funds					
General Funds	446,915	1,061,159	(796,361)	(57,000)	654,713
Designated Fund – MiDas/PATS Development	58,000	-	(15,000)	57,000	100,000
Designated Fund – Welsh Gov't add'l funding	30,000	-	(30,000)	-	-
Designated Fund – Scotland Consultancy funds	5,146	-	(5,146)	-	-
Total unrestricted funds	**540,061**	**1,061,159**	**(846,507)**	**-**	**754,713**

Purposes of restricted & designated funds

The 4 Government grants are grants awarded in order to enable the charity to support charitable bodies or persons who supply transport to groups or individuals in need of mobility which would otherwise be denied.

The DFT minibus grant related to a grant awarded in order for the charity to administer the provision of minibuses awarded by the Department of Transport to various community transport charities. All of the minibuses have now been allocated and the balance of the grant is being used to fund further DFT projects.

The Big Lottery Fund relates to funding to be used to develop and improve the organisations infrastructure.

The Electric Vehicle Fund relates to funding received from the Welsh Government in order to administer and distribute grants to members for the purchase electric vehicles.

The Western Valleys Fund relates to funding for the CTA to pilot a demand responsive transport solution that will connect communities across the valleys, supplementing gaps in existing transport provision, increasing availability of accessible transport for those with mobility needs, and driving behaviour change for those currently using private transport.

The Social Care Winter Pressures Fund relates to a grant from the Welsh Government to support the delivery of activities over the winter months.

The Transport for Health Fund relates to funding from the Aneurin Bevan Health Board in order to continue to develop the Gwent Transport to Health project, connecting patients, visitors and staff with health settings across the health board's footprint.

The Tackling Loneliness Fund supports various pilot schemes in order to develop evidence on how community transport can reduce the number of people feeling lonely across communities in England.

The NI Dormant Grants funding relates to National Lottery Community Funding for the mapping of the community transport sector in Northern Ireland.

The Motability Research Grants relate to Motability Foundation funding in order to research the impact of transport solutions on the lives of disabled people in line with Motability Foundation's desired outcomes.

The designated funds relate to funds set aside to cover costs of the MiDAS/PATS Development Project and costs relating to 2024/25 projects in both Scotland and Wales.

24. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2025	2024
	£	£
Net movement in funds	**309,788**	(206,288)
Add back depreciation charge	**24,377**	16,247
(Profit)/Loss on disposal of fixed assets	**-**	-
(Increase)/decrease in stocks	**2,494**	11,299
(Increase)/decrease in debtors	**75,746**	(85,851)
Increase/(decrease) in creditors	**(37,082)**	(10,321)
	375,324	(274,914)

25. Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash in hand	**300**	300
Current accounts	**304,321**	279,651
Deposit accounts	**151,825**	190,412
	456,446	470,363

26. Operating lease commitments

As at 31 March 2025 the charity had future minimum lease payments under non-cancellable operating leases as set out below:

	Property		Equipment	
	2025	2024	2025	2024
	£	£	£	£
Within one year	-	3,752	-	36
Within two to five years	-	-	-	-
After more than five years	-	-	-	-
	-	3,752	-	36

27. Pension Costs

CTA operates a defined contribution pension scheme through Royal London. The scheme is fully compliant with auto-enrolment legislation. There are two versions of the scheme in operation. For all employees who joined the scheme after the auto-enrolment date of 1 October 2015, contributions are split as 5% from the employer and 3% from the employee. For employees who were members of the scheme prior to the auto-enrolment date, contributions are related to their length of service rising to a maximum of 6% from the employer. In order for that version of the scheme to remain auto-enrolment compliant as the statutory contribution rates increase, employees were required to make either a 2% or 3% personal contribution to the scheme from 1 October 2018.

Total employer contributions to the scheme in the year were £44,771 (2024: £35,676)

The total amounts paid into the scheme in the year were £65,766 (2024: £53,690).

28. Capital Commitments

There are no capital commitment as at 31 March 2025 (2024: £nil)

29. Comparative Statement of Financial Activity

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total funds Year to 31 March 2024
Income from:		£		£	£
Charitable Activities	3	500,756	-	720,873	1,221,629
Other Trading Activities	4	99,155	-	-	99,155
Other income	5	28,636	-	-	28,636
Investments	6	11,380	-	-	11,380
Total		639,927	-	720,873	1,360,800
Expenditure on:					
Raising Funds		161,813	-	-	161,813
Charitable Activities		505,114	42,000	858,161	1,405,275
Total resources expended	8	666,927	42,000	858,161	1,567,088
Net income/(expenditure)	9	(27,000)	(42,000)	(137,288)	(206,288)
Transfers between funds		(35,146)	35,146	-	-
Net movement in funds		(62,146)	(6,854)	(137,288)	(206,288)
Total funds brought forward		509,061	100,000	412,470	1,021,531
Total funds carried forward		446,915	93,146	275,182	815,243

COMMUNITY TRANSPORT ASSOCIATION UK

England & Wales - Charity number 1002222

Accounts

community transport association

COMMUNITY TRANSPORT ASSOCIATION UK

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2024

Charity Number (England & Wales): 1002222

Charity registered in Scotland: SC038518

COMMUNITY TRANSPORT ASSOCIATION UK
TRUSTEES REPORT

For the year ended 31 March 2024

---

1. OUR PURPOSES AND ACTIVITIES

The Community Transport Association is a UK member-based charity providing leadership, training, advice, and operational support to transport related charities, community groups and social enterprises in England, Scotland, Wales, and Northern Ireland. We support and advocate on behalf of our members so they can deliver innovative and flexible transport solutions to achieve social change and remove transport barriers facing their communities. CTA promotes community transport sector excellence through training, resources, publications, advice, events, consultancy, and project support on voluntary, community, and accessible transport. We amplify the collective efforts of community transport providers in building stronger, more inclusive, and sustainable communities through transportation, across the UK.

Our mission is to lead a thriving community transport movement in the UK, and our vision is of a world where everyone in their communities can access transport that meets their needs. During 23/4 we refreshed our values:

Leadership: We provide leadership by acting as a unified voice for our members, representing their interests and concerns to government bodies, and offering resources and training. CTA foster collaboration, set standards of excellence, and empower our members to champion transport solutions in their local communities.

Integrity: We are honest and transparent in our decision-making processes, and are accountable to our members, funders, and key stakeholders. CTA is committed to upholding the standard we set for the CT sector and continue to identify ways of improving our culture, operations, and services to better support the sector.

Equity: We actively promote an inclusive culture of equality, diversity and respect through advocacy, education, collaboration and other initiatives aimed at ensuring that transport services are accessible and fair for all members of the community.

Excellence: At CTA, we are committed to maintaining high standards in our service delivery and we advocate for members to champion these standards, including performance metrics, regular maintenance of vehicles, safety protocols for drivers, passengers and road users, and compliance with regulatory frameworks. In doing so, we recognise and celebrate the transformative power of working together to co-develop transport solutions.

Our work is underpinned by 4 pillars.

1. **Membership Services:** As a member-led organisation, we operate with a strong focus on engaging and involving our member organisations and individuals in our decision-making processes and activities. In addition, we identify and seize opportunities to champion our members' vital and essential work to strengthen the community transport sector.

2. **Advice & Support:** We provide comprehensive advice and guidance to people and organisations delivering community transport across the UK. Our advice & support team provides up-to-date information on regulations and policies, resources and toolkits, funding support, and best practices so that our members can thrive and serve their communities effectively.

3. **Policy & Research:** We contribute to the formation of public policy that affects our members and the CT sector and show how better outcomes can be achieved for people and communities with accessible and inclusive transport. We play a multifaceted role in influencing policy and research that impacts our members. By actively engaging with government bodies in England, Wales, Scotland and Northern Ireland, conducting research, and advocating for the interests of our members, CTA helps to shape policies and regulations that support community-focused transport services.

4. **Training & Capacity Building:** We manage a national programme of quality-assured education and training for the CT sector. CTA offers training, workshops and webinars to help members enhance their skills and knowledge on transport services, regulatory frameworks, safety and customer service.

5. ACHIEVEMENTS AND PERFORMANCE

Membership

CTA has continued to maintain its steady level of membership with 1215 members. The CTA membership includes CT operators in all parts of the UK, while operators in England make up the larger percentage (table 1), CTA continues to have a good membership as a proportion of CT operators in all nations.

England	Scotland	Wales	Northern Ireland
73%	14%	7%	6%

Table 1—Breakdown of CTA Membership by Country

The largest proportion of members have a turnover of less than £25,000 (27%) with over half of all CTA's membership operating with a turnover of less than £250,000. Typically, the larger CTA members with a turnover of £500,000 or more are secondary providers who deliver community transport as a smaller part of their overall operation.

During 2023-2024 CTA undertook a review of the membership offer, on 1st April 2024 CTA launched an updated package of membership benefits and a new permit only membership aimed at schools and secondary providers. The criteria for this new membership will be reviewed throughout 2024. The CTA has also been developing a commercial affiliate membership, CTA will select our commercial affiliations based on the quality of their products and services, the value they offer to the sector, and their experience working with community transport operators or the wider voluntary sector.

Permits

CTA continues to act as a designated body offering our members access to Section 10B and Section 19 Permits. In 2023-2024 CTA issued:

- 1557 Section 19 Permits to 280 members.
- 2 Section 10B permits to 1 member.

During this year CTA started a review of the permit process. We gathered feedback from our members on their experience on the process and have launched a new online application form with updated guidance for permit applications.

We have developed closer links with the Office of the Traffic Commissioner and have been using their guidance to support our permit review and to begin conversation to improve DfT and OTC guidance.

Advice & Support

CTA prioritises supporting CT services to run safely and legally so they can maintain the confidence of regulators, commissioners, and their passengers. To this end, we are the only organisation in the UK that provides a comprehensive and free advice and information service specifically for community transport. Our advice service tackles a wide range of issues including driver licensing, passenger safety, training enquiries and vehicle maintenance. Last year we responded to 1154 advice calls and emails.

We began tracking the proportion of calls answered/sent to voicemail in Q3, to assess both the performance of the VOIP telephony and to support Development Officers to better understand trends in call numbers, answer rates, and dropped calls. This data will be used by the Advice & Support team to identify potential improvements and feed through to Ops as they review our VOIP provision in Q1 24/25.

Month	# Calls	Total Connected	% Connected	Total Voicemail	% Voicemail	Total Abandoned	% Abandoned
November	127	76	59.8	42	33.1	9	7.1
December	59	46	78	7	11.9	6	10.2
January	221	181	81.9	25	11.3	15	6.8
February	120	108	90	9	7.5	3	2.5
March	112	75	67	27	24.1	10	8.9

Alongside our advice line we also provide a range of events and print and digital resources for our members and supporters. We launched our new 'Community Building' sessions in Q1, evolving our provision launched during the early stages of the pandemic and moving from an open 'drop in' style session to one with a mix of themes and speakers combined with open space for discussion. These sessions run once a month apart from August, and themes for 23/24 included funding, community engagement, and influencing political outcomes using CTA's national manifesto - Community Solutions to National Challenges. The original aim of the sessions continues, creating and holding a virtual space for CT operators (CTOs) around the country to come together, share their knowledge and experience, ask for help if they need it, and offer peer-to-peer support.

Other events developed and led by the Advice & Support team include:

- Safefguarding for Community Transport Operators
- Intro to CT – for new CT staff
- Intro to CT – for stakeholders and partners

The team will be working closely with our Training colleagues in 24/25 to explore how these sessions can be further developed and integrated into an annual training programme for CTA members, and our wider network.

During 23/24 we conducted a full review of our Advice Resources and have been working through a programme of updates and additions to ensure our support resources are all recently reviewed, accessible, and meet our members' needs. Due to capacity constraints we opted to follow nationally identified priorities to minimise potential duplication and maximise efficiency. This work will continue with annual reviews of all established content, quarterly additions of new content, and support for the Ops team in transitioning all resources to the new CTA website in 24/25. New resources created this year include:

- EV Minibus purchasing guide
- Cost Calculator tool
- Safeguarding
- Ebikes and Community Transport
- A suite of template policies for operators to download and personalise, based on the most frequent requests made by funders
- Succession planning
- Managing conflict on boards
- Funding fitness

Policy & Research

Community Solutions: UK General Election Manifesto

In February 2023, we published our Manifesto for the next UK General Election, *A Better Future for Transport: National Challenges, Community Solutions*. It calls for a new and dynamic partnership between the next UK Government, CTA and the Community Transport sector.

Our Manifesto was informed by contributions from across CTA, extensive research and online and in-person engagement with our members, partners, and supporters over many months, including workshops, surveys and meetings. Our shared belief that everyone should have access to local transport which meets their needs is at its heart.

It presents 18 solutions and focuses on five priorities:

1. Modernising for Growth
2. Improving Access to Health and Social Care
3. Investing in Community Solutions
4. Accelerating Community-Led Climate Action
5. Delivering a Fair Deal for Volunteers

We produced advice and resources to help our members campaign locally for community solutions and began our own engagement with key MPs and candidates.

AMAP Campaign: A Fair Deal for Volunteers

Our campaign for an urgent, fair and transparent review of the outdated Approved Mileage Allowance Payment (AMAP), which is used to reimburse volunteer drivers using their vehicle and last changed in 2012, moved into a new phase and raised the pressure on HM Treasury to act.

We produced updated formal representations ahead of the Autumn and Spring Budgets in collaboration with our partners, such as NCVO and the Royal Voluntary Service. We briefed MPs ahead of a Westminster Hall debate and an Early Day Motion in July 2023 which achieved strong cross-party consensus on the issue. Alba, Conservative, DUP, Labour, Plaid Cymru, SDLP and SNP MPs supported our position.

Other organisations, from the Confederation of British Industry to Unison, have since issued their own calls for reform. Volunteers, employees, and employers are now all backing an urgent review.

Training

The transformed MiDAS Standard was successfully launched on 2 January 2024 with over 5,000 Learner passes purchased within the period between January to March 2024. We continue working with Hampshire County Council as part of the MiDAS Partnership Agreement and continue to work positively, collaboratively, and equitably throughout the transformation of MiDAS.

As part of the transformation process we developed and installed a new learning management system (LMS) which complements CTA's new Customer Relationship Management platform (CRM). We also appointed a Training Manager in July 2023 who has been instrumental to the successful launch of the transformed MiDAS Standard in January 2024. The postholder took a lead on the LMS content development and CRM development and launch.

In August 2023 we began to work with a number of Community Transport Operator (CTO) members to develop a network of CTA-Approved Training Centres (TC). This development resulted in five organisations being selected to be pilot TC organisations throughout 2024/25. A suite of resources was created to support Driver Assessors and MiDAS organisations to adapt to the new model of training delivery. Meanwhile the team created and delivered ongoing communications to the MiDAS audiences and stakeholders to ensure understanding of the transformation was clearly communicated. This was complemented by an increased capacity within our Training customer support / administration team to handle front line enquiries. Approximately 900 calls were handled within the first three months of the launch.

The new programme received positive feedback from approximately 5000 respondents: 92% felt the online theory significantly increased their knowledge, 98% would recommend MiDAS to a friend or colleague, 98% found the online learning easy to access, 100% felt "reasonably" or "very" confident driving a minibus after MiDAS.

CTA in England

During 2023-2024 CTA launched the England State of the Sector project. This is the first comprehensive insight into the sector in England in nearly 10 years. The work has been overseen by a partnership steering group which has engaged members, local authorities, the wider voluntary sector and the Department for Transport (DfT). This group has ensured that the data collected can be effectively utilised by all stakeholders. The survey opened on the 23 November 2023 and ran until 26 February 2024. 302 organisations returned the survey. The full report will be launched in June 2024.

Connecting Community Transport work with members has continued in 2023-2024 with regional forums being held every four months across the 11 regions. Each region has a key research project which has been developed through engagement with members and stakeholders in the forums. This has also included working at an England level with the creation of 12 national projects.

Working with our members in the East Midlands we have developed a guide which seeks to provide clarity on the structure of health in the area and provide key contacts to begin engagement with the various health organisations across the East Midlands.

CTA is grant funded by the DfT to support community transport operators in England. We have an agreed workplan which aims to influence policy within DfT and wider government and increase awareness of the value of community transport. Examples of work we have completed with DfT include:

- Providing the evidence for the need for an uplift in the BSOG funding which led to a 60% increase in the funding to CT.
- Providing case studies for the Future of Transport: Rural Strategy highlighting the potential role of CT.

We have continued to build relationships with the Sub National transport bodies and during 2023-2024 acted as a commissioner for Transport East Rural Mobility Strategy. This strategy now includes a detailed section outlining the role that CT could have in ensuring sustainability in rural areas. We have continued to work with Transport for the North and will be linking the CTA state of the sector research with their social exclusion data to be able to highlight and map where CT is supporting communities that are facing the highest levels of transport exclusion.

CTA in Northern Ireland

A large part of CTA's Northern Ireland (NI) work in 2023/24 was supporting our members through the funding crisis which they were experiencing by leading a campaign for the continuation of funding for the sector. This funding crisis was a serious threat to the future sustainability and viability of the CT sector. The influencing work continued once the funding for 23/24 was secured to try and prevent a similar set of circumstances happening again and ensure lessons were learned to try and improve things for the future. Unfortunately, the lack of an executive / government did prove challenging. Key achievements include:

- CTA played a significant role in leading the campaign to secure funding for the sector in NI and worked hard to support our members through this difficult time.
- CTA worked with Sinn Fein, DUP, and Alliance—the three largest political parties in Northern Ireland—to highlight funding implications and sector needs.
- The Equality Impact Assessment (EQIA) on the proposed removal of funding based on the Department's budgetary pressures. CTA submitted a detailed response, highlighting the potential adverse impacts of the proposed changes on the community transport sector and its users, especially those with protected characteristics under Section 75 of the Northern Ireland Act 1998. CTA also worked with its members to support their responses and users of community transport responses, as well as with key civil society stakeholders in Northern Ireland, such as the Rural Community Network, NICVA, Women's Support Network, Women's Policy Group, RNIB and Chest, Heart and Stroke. A total of 284 responses were made in relation to the community transport funding EQIA, and CTA worked proactively to support this high level of responses and to ensure that the voice of the community transport sector was heard.

- CTA is grant funded by the Department for Infrastructure (DFI) to directly support the rural community transport partnerships; that is the focus of most of the NI Director's role. CTA has been working to amplify the partnerships' work and build relationships with key stakeholders, including NICVA, Volunteer Now, and different disability rights-led organisations in NI. CTA continues to provide bi-monthly secretariat support for the RCPT managers' meetings, and holds monthly CTA/members meetings. Given the differences between NI and GB, CTA's NI Director continues to provide advice and support directly to members.
- Successfully secured funding through National Lottery Dormant Accounts Fund to appoint a Research & Development Officer to undertake a mapping of the sector project - the first one in NI since 2010.
- Supported our members to apply for funding with the NI sector securing approximately £5.6 million total funding from Motability, along with two partnerships successfully securing National Lottery funding.
- Provided crisis support for organisations who have encountered difficulties including recruitment support to appoint new managers.
- CTA's Northern Ireland Director planned and hosted an event on 4 October 2023, commemorating the 25th anniversary of the Rural Transport Fund. This fund supports dial-a-lift journeys delivered by the Rural Community Transport Partnership. The event took place at Stormont and featured notable speakers, including DFI's Deputy Permanent Secretary, Julie Thompson, representatives from political parties, the community and voluntary sector, CTA members, trustees, and community transport passengers. As part of the celebration, CTA also arranged for the illumination of Parliament Buildings and other civic structures across Northern Ireland. The event garnered positive feedback, emphasising the significance of community transport and our advocacy efforts.

CTA in Wales

Membership

Wales has around 120 CT operators, the vast majority of which are CTA members. Around half of CTA's members are primary purpose providers, with the other half of our membership made up of charities and other organisations using transport to enable their core activities, and schools/local authorities. 2023 saw team Wales conduct the first 'state of the sector' style research project, mapping the Welsh CT sector and pulling together a data set from our members to support our development, influencing and policy work. The report from this data will be published in 24/25. The data paints a powerful picture of small, community-led, successful organisations delivering more than 750,000 journeys per year despite low levels of core funding, reducing volunteer numbers, and in incredibly challenging conditions.

CTA Wales has supported operators bidding for fflecsi contracts, including providing advice and guidance around procurement processes and procedures, vehicle purchasing and management, accurate cost forecasting that also complies with the CT regulatory requirements, and governance and service management development.

As part of sector capacity building work, internal and external funding bids have been supported/developed, including CTA's own bids to Rhondda Cynon Taf's Shared Prosperity Fund and Aneurin Bevan University Health Board, and externally alongside VEST, KDCCS, Age Connects Torfaen, Canolfan Maerdy, Dolen Teifi, O Ddrws i Ddrws, Denbighshire DAR, Green Dragon, Yr Orsaf, Ystradowen Community Centre, and Partneriaeth Ogwen, amongst others. This area of work has included multiple online meetings and coproducing bid drafts as well as supporting operators with their internal policies and procedures development / good governance issues as appropriate, and some coaching prior to online calls with prospective funders. Team Wales has also supported many operators to develop and submit funding bids to various third sector funders, with circa £2m secured for the CT sector in Wales this year.

Advice, support and development work

CTA Wales have supported the asset transfer of 35 E-bikes into CT hands after the closure of the Sustrans Cymru E-move project. Bikes have gone into four operators across Wales to be used in their communities. This will be an invaluable capacity building opportunity for the CT sector and allow for the continuation and onward development of the invaluable work supported by the Welsh Government and delivered by Sustrans through E-move.

Working with partners from Carmarthenshire, Ceredigion, and Pembrokeshire to tackle the significant impact of the withdrawal of the Bwcabus funding in the region, which has left a small number of passengers without any transport options at all. This has included liaison with CT operators, Local Authority officers and elected officials, Members of the Senedd (Elin Jones & Cefin Campbell) and their representatives; attendance of community meetings to better understand the impact of the withdrawal of the service; and coordination of a new regional group to come together and collaborate on potential solutions.

Working with partners on Ynys Môn – including CT operators, Third Sector representatives, Local Authority officers and elected officials, and TfW colleagues – to tackle the significant impact of the withdrawal of network bus routes formerly delivered by Arriva on the island. There is now an established cross-sector working group made up of representatives from all partners and a number of sub-groups taking action forward on asset mapping, community development, service development, and resource sharing, with the aim of coproducing a community-powered, flexible, and demand responsive solution which blends with existing commercial and community-led provision.

We have worked in partnership with Cardiff and the Vale NHS University Health Board and local communities impacted by the building of a new surgery in an area that lacks transport. Supporting all parties to find sustainable and affordable transport solutions that meet the needs of the community. This includes working with a local operator and Cardiff Council.

Events and influencing policy

We were invited to join Pembrokeshire Association of Community Transport Operators (PACTO) as the keynote speaker to launch their new projects through funding awarded by the Motability Foundation and the UK Levelling Up fund, 'With You on your Journey'. Our Director for Wales has been a key part of several partner events this year, including:

- Presenting at, and subsequently chairing (in the second session), the Policy Forum for Wales June online event, 'Next Steps for Climate Change Policy in Wales'.
- Participated in a round table discussion led by Wales Net Zero 2035 Challenge Group on 'How could people and places be connected across Wales by 2035', a vibrant and challenging discussion that focused on the fundamental barriers people across Wales are facing around sustainable travel.
- Hosting a session within Wales Climate Week, featuring a conversation with CTA member Partneriaeth Ogwen on 'taking a whole-community approach to developing locally tailored transport solutions'. This well-attended session created an opportunity for stakeholders to get a better understanding of how CT providers take an asset-based and community-based approach to developing new transport solutions that are embedded in the needs and capacity of the community they serve.
- Joining the Sight Cymru Annual Conference as a panel member, presenting on inclusive transport opportunities and then participating in a detailed Q&A with audience members.
- Presenting on the importance of accessible and inclusive transport at the Centre for Ageing and Dementia Research (CADR) national conference in Bangor on 6th March. In addition to the opportunity to raise the profile of the CT sector to such a key audience, the event has led to a number of connections to academics and other partner organisations which we hope will build our evidence base on the impact of inclusive transport, a key aspiration for us in 2024/25.

Team Wales responded to the following Welsh Government Consultations:

- Just Transition Framework
- Strategic Equality Plan 2024-28
- Dormant Assets Review

Each of these responses retains the key messages we have been engaging with partners on since 2020, focusing on the importance of the CT sector and network to enable equity for communities, our place as a key part of delivering a sustainable, inclusive. and integrated transport network for Wales, and the power of community-led approaches in both design and delivery.

CTA in Scotland

Mapping Scotland

Our Mapping Scotland project continued to expand and evolve, building more data and evidence of unmet transport needs, while identifying gaps and opportunities where we targeted our capacity and efforts.

New features were added to our online, interactive Map of Community Transport in Scotland, such as vehicle manufacturers and other suppliers. It reached a major milestone of being used more than 21,000 times. It has proven to be a highly valuable and widely utilised resource across our sector and beyond.

We developed and rolled out a new 'Intro to CT' programme of training. It became a key part of our community outreach, engagement and development work. We delivered 8 bespoke training sessions, including at the Scottish Rural and Islands Parliament in Fort William, which reached over 100 individuals from at least 40 communities and organisations and led to nine new Community Transport schemes in 2023/24.

Climate Action

Our Climate Action programme delivered significant impact. We published a new report, *Act Local: Community Transport, Climate Action and Scotland's Just Transition to Net Zero*, in September 2023. We gathered new analysis, case studies and data, which we used to share the story of community-led climate action and better engage with politicians, policymakers and funders.

We built new communities of interest and practice in our Active Travel, Car Clubs and Electric Vehicles Forums, which created positive spaces for learning and peer support for our members.

We produced new briefings and guides on Low Emission Zones and e-Bikes which members used to comply with regulations and develop new active travel projects.

We successfully lobbied for further public investment in Community Transport's transition to zero-emission vehicles through an additional £1.6m for Transport Scotland's Plugged-In Communities Grant Fund. Alongside other advice and support, this helped to fuel greater towards a zero-emission national fleet. 18% of Scotland's Community Transport fleet is now electric, up from 12% in 2021.

Healthy Communities

We launched our new Healthy Communities programme in January 2024 to celebrate and improve the role and impact of Community Transport in delivering non-emergency patient transport and nurturing healthy communities.

We spoke with our members about their challenges and ambitions, gathering views and ideas for future activities. We engaged with the Scottish Government to shape its Travel to Health Delivery Plan, which recognises the potential of Community Transport and has a central role for CTA.

We continued to engage with the development of the new National Care Service to ensure it considers transport needs and we began to plan for further research and engagement with NHS Boards to encourage and facilitate collaboration and partnership working with our sector.

Events

Our Events programme, including our Scotland Conference 2023 in Glasgow, and 17 online events, from forums to training, reached a total of 196 people across Scotland.

Our Scotland Conference was our biggest and best yet with 75 in-person delegates, a Keynote Address from the Transport Minister and 25 contributors. We worked hard to ensure participation and representation from a diversity of backgrounds, perspectives and organisations. 60% of our speakers were women and 8% were people of colour or from an ethnic minority.

Celebrating Our Sector

We secured significant press and media coverage for our sector in Scotland in 2023/24, raising awareness of the benefits and importance of Community Transport with new and influential audiences.

We appeared on BBC One's *Morning Live* and in the *Guardian* to talk about the success of new community-owned bus services being delivered by groups like Climate Action Strathaven and Glenfarg Community Transport Group.

We captured the attention of local press in Dundee and appeared on TayFM to talk about threatened cuts to an essential Shoppers Service for older and disabled people in the city, which led to Dundee City Council reversing their previous decision.

We celebrated the first-ever Community Transport Week 2023 in October with events across the country. We facilitated visits to six local operators in Aberdeenshire, Glasgow, Inverness, Moray, Stirling and South Lanarkshire by five MSPs from the Conservatives, Labour and the Greens.

6. FINANCIAL REVIEW

Income

Incoming resources were £1.36m (2023, £1.52m). 53% of this is grant funding income with the remainder comprised of membership fees, income earned from the sales of training, consultancy and other services and advertising/corporate partnerships.

Expenditure

Operating expenses were £1.56m (2023, £1.59m). Of this figure, £858k was restricted fund expenditure. All restricted funding from each of the Scottish and Welsh governments, and the RTF grant in Northern Ireland has been used solely for the purposes intended and in accordance with the terms and conditions of grant.

As a result, CTA produced a deficit of in year income over expenditure of £206k (2023, deficit £66k). CTA's operating deficit on its unrestricted income before fund transfers was £27k (2023, surplus of £50k). The in year deficit resulted from expenditure on designated funds approved by the trustee board, and restricted funds received in previous accounting periods.

Investment policy

Investment income relates to bank interest received from balances held on the deposit account. In view of the level of average deposits it is not considered to be material to the charity's objectives. The charity's objectives are maintained mainly through grants and charitable trading income. Priority is given to the charity's need to maintain predefined levels of annual cash flow to cover spending requirements incorporated in the latest business plan.

Reserves policy and going concern

The trustees have previously adopted a reserves policy, the objective of which was to protect CTA and its charitable activities by ensuring adequate liquidity while the organisation adjusts to changes in the financial and operating environment in the immediate short term (two to three months). At the same time, the trustees wanted to ensure reserves were not too high in order to maximise the resources applied to CTA's charitable purpose.

Following this policy, the trustees determined a target range of reserves of £200,000 to £290,000 in 2012/13. Free reserves sat at £509,061 at the end of the last financial year but have decreased in the 2023/24 year through the operating deficit.

Free reserves totalled £446k at the end of the 2023/24 year, with total reserves reaching £815k (2023, £1.02m).

Reserves policy and going concern (continued)

The Trustees are still committed to the existing reserves policy and have identified ways in which the surplus free reserves can be invested back into the business to the benefit of members. At the same time, the trustees intend to then replenish those reserves through improved income generation activities over the next five years and have set budgetary targets for 2024/25 accordingly.

The upper target level of free reserves of £290k was exceeded at the end of 2023/24. The balance sheet now has net current assets of £761k (2023, £1.0m). The Trustees regularly review the circumstances of CTA and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The Trustees are of the view that CTA is a going concern for the future.

Total funds held on 31 March 2024 were £815,243 (2023, £1,021,531). The categorisation and purpose of these funds is as follows:

	2022/23	2023/24
Unrestricted Reserves		
General Reserve – being the accumulated surpluses of the organisation	£509,061	£446,915
Designated Reserve 1 – being a fund to cover the organisation's financial commitment to the costs of developing driver training services	£100,000	£58,000
Designated Reserve 2 – being a fund to support the delivery of projects in Wales during 2024/25	-	£30,000
Designated Reserve 3 – being a fund to support the delivery of projects in Scotland during 2024/25	-	£5,146
Restricted Reserves		
DfT Minibus Project Fund – being a fund provided to cover costs associated with the administration and distribution of the DfT's minibus purchase grants.	£178,269	£94,048
Big Lottery Fund – being a fund to support digitisation of the CTA's admin processes	£5,000	-
Electric Vehicle Fund – being a fund to support the purchase of electric vehicles for members in Wales	£25,000	£25,000
Social Care Winter Pressures Fund – being a fund for distribution to members in Wales to support community activities in winter	£87,590	£87,590

Western Valleys Funding – being a fund to pilot a demand responsive transport solution that will connect communities across the valleys	£40,310	£37,787
Transport to Health Project Fund – being funding received from the Aneurin Bevan Health Board to continue to develop the Gwent Transport to Health Project	£47,088	£13,929
Tackling Loneliness – being a fund to support various pilot schemes in order to develop evidence on how community transport can reduce the number of people feeling lonely across communities in England	£29,213	-
NI Dormant Grants Fund – being a fund to support the delivery of community transport guidance and advice in Northern Ireland	-	£16,828
TOTAL	**£1,021,531**	**£815,243**

Whilst unrestricted reserves are currently higher than the policy boundaries, the trustees' intention is to use the surplus reserves to continue the programme of investing in its digital assets, and the modernisation and development of its driver training products.

Across the year, there was a net outflow of cash from the organisation of £330,263.

Fundraising

CTA derives its income from the following core sources: government and other grant funding, memberships, retailing services to members (eg driver training), and corporate advertising in publications and at events. To this end, the organisation does not engage in raising funds directly from the general public or indirectly through a fundraising agent. As such, there is no expenditure from the charity's resources on raising funds directly from the public.

7. FUTURE PLANS

Last year we refreshed our Vision, Mission, and Values. Throughout the year, the four pillars of CTA became better integrated into our work across all nations. The next step is to work with the Board, Staff, and members, to establish a 5-year strategic direction from which we can derive annual organisational KPIs.

In 2024/5 we will host a 'MiDAS 30th Birthday' event with our partners at Hampshire County Council, continue to develop MIDAS Accessible and PATS (passenger assistance training scheme) training to complement the transformed standard MiDAS, and continue to grow our network of training centres. CTA will review and improve efficiency in terms of how we issue permits and continue to work with member feedback on the new membership structure. There will be a launch of a new website which will be better equipped to serve the needs of our membership and anyone with an interest in Community Transport. And, with a UK general election on the horizon, we will continue to use our manifesto to ensure that Community Transport is an issue which all political parties are familiar with, along with the needs of our sector.

8. REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Applications for trusteeship are sought by advertisement. Trustees serve for an initial three years and can be re-elected for a further three year period. The board has the power to appoint additional trustees as it considers fit to do so. The trustees serving during the year and since the year end were:

Alan Jones (Chair)
Sue Leighton (Vice Chair)
Alison O'Dornan (Treasurer)
Chris Kutesko
Oxana Grishina
Steven Craker
Susan Dever
Martin Heffer
Andrew Grieve (appointed 3 January 2024)
Martin Duffy (resigned 6 December 2023)
Elizabeth Esnouf (resigned 6 December 2023)
Nigel Hinch (resigned 21 May 2024)

Chief Executive	Victoria Armstrong
Registered office	91 Princess Street Manchester M1 4HT
Auditors	Dains Audit Limited Suite 2, Albion House 2 Etruria Office Village Forge Lane Etruria Stoke on Trent ST1 5RQ
Bankers	Charities Aid Foundation Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ The Royal Bank of Scotland plc 1 Corporation Street Hyde SK14 1AQ

Finance, legal and business advisors	Counterculture Partnership LLP Unit NH.204 E1 Studios 7 Whitechapel Road London E1 1DU
Charity numbers	1002222 (England & Wales) SC038518 (Scotland)
Key management personnel:	
Victoria Armstrong	Chief Executive
Roger Goodwin	Director of People & Operations
Caroline Whitney	Director for England
Gemma Lelliott	Director for Wales
Noeleen Lynch	Director for Northern Ireland
David Kelly	Director for Scotland

9. STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

The Community Transport Association UK (CTA) is a Charitable Incorporated Organisation, governed by its constitution dated 29 July 2019, and amended on 19 November 2019. It is registered as a charity with the Charity Commission. The charity's objective and its principal activity continues to be to relieve age, financial hardship, ill-health or disability by the provision of education and support to charitable bodies or persons who supply transport to groups or individuals in need of such relief.

Appointment of Trustees

As set out in the CIO constitution, the Board is composed of up to six Trustees elected by the members from among candidates nominated by the Governance Committee at least two of whom must be based in two of either Wales, Scotland, or Northern Ireland. The Board may also co-opt up to a further five Trustees to meet such skills, experience and diversity requirements as the Governance Committee may from time to time specify. The Chair, Vice Chair and Treasurer are selected from amongst the Trustees.

When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

Trustee Induction and Training

Induction of new members of the Board is a shared responsibility between the Governance Committee, the Chair, external clerk to the Board and the senior management team. In Autumn 2021 the Board refreshed their induction process; introducing a full Board induction and development day to connect new and existing Board members which will refresh knowledge of the role and responsibilities of trustees and understanding the current work and context of CTA. Trustees can also be briefed on the governance structure of CTA and its committees and decision-making processes, the current strategic objectives and the recent financial performance of the charity. This will be supported by orientation, meeting key staff and visits to member organisations (physically or virtually). An ongoing trustee and Board development programme will be agreed for 2025.

Organisation

The Board of Trustees administers the charity. The Board meets quarterly and there are sub committees covering Governance, Policy, and Finance and Audit. The committees also meet on a quarterly basis. A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms approved by the Trustees, for operations including finance, employment, external relations, public policy and public affairs and other related activity.

Related Parties and Co-operation with Other Organisations

None of the trustees receive remuneration or other benefit from their work with the charity other than reimbursement for out of pocket expenses. Any potential connection between Trustees, senior managers, or their extended families and any potential related party must be disclosed to the full Board of Trustees. In the current year, no such related party transactions were reported.

Pay Policies for Senior Staff

The Trustees consider the Trustee Board and the senior management team to comprise the key management personnel of the charity in charge of directing, controlling, running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee received remuneration during the year. Details of Trustees' expenses and related party transactions are given in notes 9 and 11 to the accounts.

The pay of the senior staff is subject to the organisation's internal pay policy, approved by the Board in March 2019. The policy sets out the organisation's pay scales, role evaluation criteria, and how any cost of living award is considered and implemented by the Trustee Board. In view of the nature of the charity, the Trustees specifically benchmark the Chief Executive's pay against levels in other similar sized membership organisations. Details of the total remuneration and expenses received by senior staff members are provided in note 9.

Principal Risks and Uncertainties

The trustees have a risk management strategy that comprises:

- A regular review by the Finance and Audit Committee of the principal risks and uncertainties that the charity faces;
- The establishment of policies, systems, and procedures to mitigate those risks identified; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified the following five key risks for the organisation:

- Poor data and digital infrastructure
- Cyber Security
- Vulnerability of earned income
- Failure to make measurable progress on key issues identified by members as priorities for policy attention
- Internal administrative support for member services

The trustees receive a quarterly update on the significant risks and the management strategies in place to mitigate them. As a result, the Trustees are confident that the identified key risks are controlled.

10. STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the charity trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees 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 accounts comply with the Charities Act 2011, the Charities (Accounts & Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees and signed on its behalf

Alan Jones
Chair of Trustees

11 September 2024

COMMUNITY TRANSPORT ASSOCIATION UK
AUDITORS REPORT

For the year ended 31 March 2024

Independent Auditor's Report to the Trustees of Community Transport Association UK

Opinion

We have audited the financial statements of Community Transport Association UK ('the charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, Balance Sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts & Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the senior statutory auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the financial reporting legislation, Charities Act 2011, taxation legislation, anti-bribery, employment, and environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 1 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

For the year ended 31 March 2024

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charity's legal advisors.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts & Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Dains Audit Ltd

Dains Audit Limited
Statutory Auditor.

Suite 2, Albion House
2 Etruria Office Village
Forge Lane
Etruria
Stoke on Trent
ST1 5RQ
11 September 2024

Dains Audit Limited is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006

COMMUNITY TRANSPORT ASSOCIATION UK
STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2024

		Unrestricted Funds				
		General Funds	Designated Funds	Restricted Funds	Total funds Year to 31 March 2024	Total funds Year to 31 March 2023
Income from:	**Notes**	**£**	**£**	**£**	**£**	£
Charitable Activities	2	500,756	-	720,873	1,221,629	1,464,186
Other Trading Activities	3	99,155	-	-	99,155	58,175
Other Income	4	28,636	-	-	28,636	-
Investments	5	11,380	-	-	11,380	3,629
Total		639,927	-	720,873	1,360,800	1,525,990
Expenditure on:						
Raising Funds		161,813	-	-	161,813	75,229
Charitable Activities		505,114	42,000	858,161	1,405,275	1,516,914
Total resources expended	7	666,927	42,000	858,161	1,567,088	1,592,143
Net income/(expenditure)	8	(27.000)	(42,000)	(137,288)	(206,288)	(66,153)
Transfers between funds		(35,146)	35,146	-	-	-
Net movement in funds		(62,146)	(6,854)	(137,288)	(206,288)	(66,153)
Total funds brought forward		509,061	100,000	412,470	1,021,531	1,087,684
Total funds carried forward		446,915	93,146	275,182	815,243	1,021,531

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 30 to 43 form part of these financial statements

COMMUNITY TRANSPORT ASSOCIATION UK
BALANCE SHEET

As at 31 March 2024

	Notes		As at 31 Mar 24 £		As at 31 Mar 23 £
Fixed assets					
Tangible assets	13		53,886		18,439
Investment	14		100		100
			53,986		18,539
Current assets					
Stocks	15	3,459		14,758	
Debtors	16	278,416		192,566	
Current Investments	17	208,641		204,980	
Cash at bank and in hand	24	470,363		800,632	
		960,879		1,212,936	
Creditors: amounts falling due within one year	18	(199,622)		(209,944)	
Net current assets			761,257		1,002,992
Net assets	21		815,243		1,021,531
Funds					
Unrestricted funds	22		446,915		509,061
Designated Funds	22		93,146		100,000
Restricted funds	22		275,182		412,470
Total funds			815,243		1,021,531

The financial statements were approved and authorised for issue by the board of trustees on 11 September 2024 and were signed below on its behalf:



Alison O'Dornan
Trustee

The notes on pages 30 to 43 form part of these financial statements

COMMUNITY TRANSPORT ASSOCIATION UK
STATEMENT OF CASH FLOWS

For the year ended 31 March 2024

	Notes	2024 £	2023 £
Net cash provided by/(used in) operating activities	23	(274,914)	58,166
Cash flows from investing activities:			
Purchase of fixed assets		(51,694)	(26,299)
Purchase of current investments		(124,148)	(206,483)
Sale of current investments		120,487	205,363
Net cash provided by /(used in) investing activities		(55,355)	(27,419)
Change in cash and cash equivalents in the year		(330,269)	30,748
Cash and cash equivalents at the beginning of the year		800,632	769,884
Cash and cash equivalents at the end of the year	24	470,363	800,632

Analysis of changes in net debt

	1 April 2023 £	Cash flows £	31 March 2024 £
Long-term borrowings	-	-	-
Short-term borrowings	-	-	-
Lease liabilities	-	-	-
Total liabilities	-	-	-
Cash and cash equivalents	(800,632)	330,268	(470,363)
Total net debt	(800,632)	330,268	(470,363)

The notes on pages 30 to 43 form part of these financial statements.

1. Accounting policies

Community Transport Association UK (CTA UK), which is a charitable incorporated organisation and limited to £1 per member has adopted the following accounting policies:

a) 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 UK and Republic of Ireland (FRS 102) (issued in October 2019) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Public Benefit Entity

Community Transport Association UK meets the definition of a public benefit entity under FRS102.

c) Going Concern

The COVID19 pandemic had an impact on the revenues from driver training products and minibus permits, though the CTA was able to make appropriate overhead reductions to mitigate the lost income as well as utilising unrestricted reserves. Product sales have now returned to pre pandemic levels. The trustees consider therefore that there are no material uncertainties about the charity's ability to continue as a going concern.

d) Group Financial Statements

Group accounts have not been applied as the charity's subsidiary is permitted to be excluded from group accounts by virtue of being dormant. These financial statements therefore present information about the charity as an individual undertaking and not its group.

e) Legal status of the charity

The charity is a charitable incorporated organisation and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

f) Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where income is received in respect of a future period, the amounts are reflected within deferred income.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are received. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

g) Government Grant Income

Income from government grants are included in restricted funds and recognised when the charity has entitlement to the funds, its receipt is probable and its amount can be measured reliably.

h) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for a specific purpose.

Restricted funds are funds which are used in accordance with specific restrictions imposed by donors.

i) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the cost of commercial trading activities including monthly journal production costs, corporate advertising costs, insurance commission costs and the costs associated with consultancy work.
- Expenditure on charitable activities includes costs related to government grants, memberships, member services and support, and training and conferences.

j) Allocation of support costs

Support costs are costs that cannot be directly attributed to particular headings and have been allocated to activities on a basis consistent with use of the resources. These costs relate to functions that assist the work of the charity but do not directly undertake charitable activities. The method of allocation of support costs is shown in note 7.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £100 are capitalised at cost.

Depreciation is provided on the cost of the tangible fixed assets at rates calculated to write off their cost, less residual value, on a straight line basis over their expected life-span as follows:

Computer equipment and software	-	over 3 years
Fixtures and fittings	-	over 3 to 5 years

m) Stock

Stock consists of purchased goods for resale. Stock is valued at the lower of cost and net realisable value.

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

o) Current asset Investments

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

p) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

q) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

r) Pension costs

The charity operates a defined contribution scheme that is auto-enrolment compliant. Contributions are charged to the SOFA as they become due and are managed by a third party.

s) Value Added Tax

The Charity is registered for VAT. Income and expenditure is shown excluding VAT except to the extent that VAT is not recoverable.

t) Judgements made by Management

In the process of applying the above accounting policies the management have made the following judgements in preparing the financial statements:

	2024 £	2023 £
Stock write off provision	17,537	1,973
Bad Debt Provision	20,024	5,405

u) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Income from charitable activities

	2024	2023
	£	£
Restricted		
Grants received (see note 6)	720,873	1,086,917
	720,873	1,086,917
Unrestricted		
Memberships	182,908	174,329
Member Services & Support	317,848	202,941
	500,756	377,270

3. Income from other trading activities

	2024	2023
	£	£
Consultancy Fees	29,055	16,667
Monthly Journal Subscriptions	20,787	23,188
Advertisement Fees	32,313	1,320
Insurance Commission	17,000	17,000
Sundry Income	-	-
	99,155	58,175

4. Other income

	2024	2023
	£	£
EU Connecting Communities grant not repaid	28,636	-
	28,636	-

5. Investment income

	2024	2023
	£	£
Bank Interest	11,380	3,629
	11,380	3,629

6. Grants received

The charity enjoys a close working relationship with each of the Government bodies of the United Kingdom who provide funding to enable the charity to carry out its charitable objectives.

Funding has also been received from non-government commercial entities.

The following is a summary of the funding provided by these entities.

	2024	2023
	£	£
Department for Transport Grant	200,000	200,000
Scottish Government Grant	165,620	138,837
Department for Infrastructure (NI) Grant	55,100	55,100
Welsh Assembly Government Grant	222,719	216,646
Tackling Loneliness	-	476,334
Transport to Health Funding	50,000	-
NI Dormant Grants	27,434	-
	720,873	1,086,917

7. Analysis of Expenditure 2024

	Cost of Sales £	Staff Costs £	Other Costs £	Governance costs £	Support Costs £	2024 Total £	2023 Total £
Raising Funds	-	25,006	74,668	1,225	60,914	**161,813**	75,229
	-	25,006	74,668	1,225	60,914	**161.813**	75,229
Charitable Activities:							
Grant Expenditure	-	709,486	158,086	10,661	(20,072)	**858,161**	1,133,815
Memberships	-	30,484	184	377	112,366	**143,411**	115,021
Member Services & Support	41,080	73,859	49,479	2,020	195,265	**361,703**	198,078
Designated costs	-	-	42,000	-	-	**42,000**	70,000
	41,080	813,829	249,749	13,058	287,559	**1,405,275**	1,516,913
	41,080	**838,835**	**324,417**	**14,283**	**348,473**	**1,567,088**	1,592,142

Analysis of Expenditure 2023

	Cost of Sales £	Staff Costs £	Other Costs £	Governance costs £	Support Costs £	2023 Total £	2022 Total £
Raising Funds	-	24,700	23,912	556	26,061	**75,229**	106,143
	-	24,700	23,912	556	26,061	**75,229**	106,143
Charitable Activities:							
Grant Expenditure	-	533,735	522,389	12,089	65,601	**1,133,815**	3,268,987
Memberships	-	36,437	71	418	78,096	**115,021**	52,628
Member Services & Support	44,384	20,478	41,090	1,213	90,913	**198,078**	160,412
Designated Costs	-	40,000	30,000	-	-	**70,000**	-
	44,384	630,650	593,550	13,720	234,610	**1,516,914**	3,482,027
	44,384	**655,350**	**617,462**	**14,276**	**260,671**	**1,592,143**	3,588,170

Of the total expenditure, £708,927 was unrestricted (2023: £458,327) and £858,161 was restricted (2023: £1,133,816).

The support costs have first been allocated against the grant funded activities and then on the basis of activity income.

The governance costs have first been allocated against the cost of raising funds and then on the basis of activity expenditure.

In addition to the staff costs above, there are a further £137,917 (2023: £85,091) which are included in support costs.

7. cont.

Support costs can be analysed as follows:

	2024	2023
	£	£
Staff costs	137,917	85,091
Facility costs	30,013	24,484
Office costs	31,081	36,075
Travel, subsistence & meeting costs	16,706	6,369
Legal & professional	46,377	38,559
IT/Website costs	27,738	31,374
Sundry costs	58,641	38,719
	348,473	260,671

8. **Net income/(expenditure) for the year**

This is stated after charging/ (crediting):	2024	2023
	£	£
Depreciation	16,247	7,641
Operating lease rentals – property	38,112	33,103
Operating lease rentals – equipment	1,337	1,757
Bad debts incurred/(recovered)	14,620	(5,110)
Loss on disposal of fixed asset	-	12,086
Auditors remuneration:		
Audit	6,800	6,800
Corporation Tax Computation	-	-

9. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

Staff costs were as follows:	2024 £	2023 £
Salaries and wages	859,300	642,866
Social security costs	76,512	60,392
Employer's contribution to a defined contribution pension scheme	35,676	26,199
Other forms of employee benefits	5,264	10,984
	976,753	740,441

The following number of employees received total employee benefits (excluding employer pension costs) during the year between:

	2024 No.	2023 No.
£60,000 - £69,999	-	-
£70,000 - £79,999	-	-
£80,000 - £89,999	1	-

The total employee benefits including pension contributions of the key management personnel were £348,991 (2023: £292,080)

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalling £1,542 (2023: £2,666) incurred by 7 (2023: 8) trustees relating to attendance at meetings of the trustees.

10. Staff Numbers

The average number of employees (head count based on staff employed) during the year was as follows:

	2024 No.	2023 No.
Raising Funds	0.7	0.7
Grant Funded Activities	18.1	15.6
Memberships	0.8	1.1
Member Services and Support	2.0	0.6
Governance	0.2	0.2
Support	3.4	2.3
	25.2	20.5

11. Related Party Transactions

The charity had no transactions with related parties during 2024 (2023: £nil).

The charity has a subsidiary company CTA Trading Limited which was dormant throughout 2023 and 2024.

As at 31 March 2024 the amounts owed by the subsidiary amounted to £nil (2023: £nil).

The assets and liabilities of the subsidiary were:	2024 £	2023 £
Current assets	100	100
Creditors: amounts falling due within one year	-	-
Total net assets	100	100
Aggregate share capital and reserves	100	100

12. Taxation

The charity is exempt from corporation tax as all of its income is charitable and is applied for charitable purposes.

13. Tangible Fixed Assets

	Computer Equipment and software £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2023	81,913	14,513	96,426
Additions	51,694	-	51,694
Disposals	-	-	-
At 31 March 2024	133,607	14,513	148,120
Depreciation			
At 1 April 2023	66,298	11,689	77,987
Charge for the year	15,129	1,118	16,247
Disposals	-	-	-
At 31 March 2024	66,298	11,689	77,987
Net book value			
At 31 March 2024	52,180	1,706	53,886
At 31 March 2023	15,615	2,824	18,439

Capital expenditure contracted for, but not provided for in the financial statements, was £nil (2023: £nil).

14. Investment

The charity's investment of £100 relates to the 100% holding in its wholly owned subsidiary, CTA Trading Limited. (see note 11).

15. Stock

	2024	2023
	£	£
Purchased goods for resale	3,459	14,758
	3,459	14,758

The value of stock impaired at the year end was £15,564 (2023: £2,055).

16. Debtors

	2024	2023
	£	£
Trade debtors	125,385	54,745
Other Debtors	1,684	864
Prepayments & Accrued Income	140,802	136,957
Other Taxes	10,545	-
	278,416	192,566

17. Current Investments

	2024	2023
	£	£
Carrying value and market value at the beginning of the year	204,980	203,860
Additions to investments at cost	124,148	206,483
Sale of current investments	(120,487)	(205,363)
	208,641	204,980

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Amounts due to subsidiary undertaking	100	100
Trade creditors	68,185	46,288
Other taxation and social security	21,153	21,318
Accruals	84,710	115,693
Deferred income	25,000	26,545
Sundry Creditors	474	-
	199,622	209,944

19. Deferred Income

Deferred income comprises corporate supporter income and trainer agent fees which are spread over the period to which they relate, plus any conference income invoiced in advance.

	2024	2023
	£	£
Balance brought forward	26,545	23,010
Amount released to income in the year	(26,545)	(23,010)
Amount deferred in the year	25,000	26,545
Balance carried forward	25,000	26,545

20. Financial Instruments

	2024	2023
	£	£
Financial assets measured at amortised cost	914,685	1,156,188
Financial liabilities measured at amortised cost	(174,521)	(176,752)

Financial assets held at amortised cost comprise trade debtors, other debtors, accrued income, current asset investments and cash at bank.

Financial liabilities held at amortised cost comprise trade creditors, sundry creditors, other taxation and social security and accruals.

The Charity's income, expense, gains and losses in respect of financial instruments are:

	2024	2023
	£	£
Total interest income for financial assets held at amortised cost	11,380	3,629
Total interest expense for financial liabilities held at amortised cost	4,923	3,733

21. Analysis of group net assets between funds – current year

	General Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	53,886	-	-	53,886
Current assets	592,651	93,146	275,182	960,979
Creditors due within one year	(199,622)	-	-	(199,622)
	446,915	93,146	275,182	815,243

Analysis of group net assets between funds - prior year

	General Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	18,439	-	-	18,439
Current assets	700,566	100,000	412,470	1,213,036
Creditors due within one year	(209,944)	-	-	(209,944)
	509,061	100,000	(412,470)	1,021,531

22. Statement of funds movement

	1 April 2022	Incoming Resources	Resources Expended	Transfers	31 March 2023
	£	£	£	£	£
Restricted funds					
Dept for Transport grant	-	200,000	(200,000)	-	-
Scottish gov't grant	-	138,837	(138,837)	-	-
Dept for Infrastructure – NI grant	-	55,100	(55,100)	-	-
Welsh gov't grant	-	216,646	(216,646)	-	-
DFT minibus grant	191,779	-	(13,510)	-	178,269
Big Lottery Fund	10,000	-	(5,000)	-	5,000
Electric Vehicle Fund	25,000	-	-	-	25,000
Western Valleys Fund	45,000	-	(4,690)	-	40,310
Social Care Winter Pressures Fund	87,590	-	-	-	87,590
Transport for Health Fund	100,000		(52,912)	-	47088
Tackling Loneliness	-	476,334	(447,121)		29,213
Total restricted funds	**459,369**	**1,086,917**	**(1,133,816)**		**412,470**
Unrestricted Funds					
General Funds	538,315	439,073	(388,327)	(80,000)	509,061
Designated Fund – MiDas Development	60,000	-	(40,000)	80,000	100,000
Designated Fund – CEO/Trustee Recruitment	30,000	- -	(30,000)	-	-
Total unrestricted funds	**628,315**	**439,073**	**458,327**	-	**609,061**

	1 April 2023	Incoming Resources	Resources Expended	Transfers	31 March 2024
	£	£	£	£	£
Restricted funds					
Dept for Transport grant	-	200,000	(200,000)	-	-
Scottish gov't grant	-	165,620	(165,620)	-	
Dept for Infrastructure – NI grant	-	55,100	(55,100)	-	
Welsh gov't grant	-	222,719	(222,719)	-	
DFT minibus grant	178,269	-	(84,221)	-	94,048
Big Lottery Fund	5,000	-	(5,000)	-	-
Electric Vehicle Fund	25,000	-	-	-	25,000
Western Valleys Fund	40,310	-	(2,523)	-	37,787
Social Care Winter Pressures Fund	87,590	-	-	-	87,590
Transport for Health Fund	47,088	50,000,	(83,159)	-	13,929
Tackling Loneliness	29,213		(29,213)	-	-
NI Dormant Grants	-	27,434	(10,606)	-	16.828
Total restricted funds	**412,470**	**720,873**	**(858,161)**	-	**275,182**
Unrestricted Funds					
General Funds	509,061	639,927	(666,927)	(35.146)	446,915
Designated Fund – MiDas Development	100,000	-	(42,000)	-	58,000
Designated Fund – Welsh Gov't add'l funding	-	-	-	30,000	30,000
Designated Fund – Scotland Consultancy funds	-	-	-	5,146	5,146
Total unrestricted funds	**609,061**	**439,073**	**(458,327)**	-	**540,061**

Purposes of restricted & designated funds

The 4 Government grants are grants awarded in order to enable the charity to support charitable bodies or persons who supply transport to groups or individuals in need of mobility which would otherwise be denied.

The DFT minibus grant related to a grant awarded in order for the charity to administer the provision of minibuses awarded by the Department of Transport to various community transport charities. All of the minibuses have now been allocated and the balance of the grant is being used to fund further DFT projects.

The Big Lottery Fund relates to funding to be used to develop and improve the organisations infrastructure.

The Electric Vehicle Fund relates to funding received from the Welsh Government in order to administer and distribute grants to members for the purchase electric vehicles.

The Western Valleys Fund relates to funding for the CTA to pilot a demand responsive transport solution that will connect communities across the valleys, supplementing gaps in existing transport provision, increasing availability of accessible transport for those with mobility needs, and driving behaviour change for those currently using private transport.

The Social Care Winter Pressures Fund relates to a grant from the Welsh Government to support the delivery of activities over the winter months.

The Transport for Health Fund relates to funding from the Aneurin Bevan Health Board in order to continue to develop the Gwent Transport to Health project, connecting patients, visitors and staff with health settings across the health board's footprint.

The Tackling Loneliness Fund supports various pilot schemes in order to develop evidence on how community transport can reduce the number of people feeling lonely across communities in England.

The NI Dormant Grants funding relates to National Lottery Community Funding for the mapping of the community transport sector in Northern Ireland.

The designated funds relate to funds set aside to cover costs of the MiDAS Development Project and costs relating to 2024/25 projects in both Scotland and Wales.

23. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2024	2023
	£	£
Net movement in funds	(206,288)	(66,153)
Add back depreciation charge	16,247	7,641
(Profit)/Loss on disposal of fixed assets	-	12,013
(Increase)/decrease in stocks	11,299	6,148
(Increase)/decrease in debtors	(85,851)	111,708
Increase/(decrease) in creditors	(10,321)	(13,191)
	(274,914)	58,166

24. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand	300	300
Current accounts	279,651	632,379
Deposit accounts	190,412	167,953
	470,363	800,632

25. Operating lease commitments

As at 31 March 2023 the charity had future minimum lease payments under non-cancellable operating leases as set out below:

	Property		Equipment	
	2024	2023	2024	2023
	£	£	£	£
Within one year	3,752	32,932	36	1,168
Within two to five years	-	57,909	-	4,088
After more than five years	-	-	-	-
	3,752	90,841	36	5,256

26. Pension Costs

CTA operates a defined contribution pension scheme through Royal London. The scheme is fully compliant with auto-enrolment legislation. There are two versions of the scheme in operation. For all employees who joined the scheme after the auto-enrolment date of 1 October 2015, contributions are split as 5% from the employer and 3% from the employee. For employees who were members of the scheme prior to the auto-enrolment date, contributions are related to their length of service rising to a maximum of 6% from the employer. In order for that version of the scheme to remain auto-enrolment compliant as the statutory contribution rates increase, employees were required to make either a 2% or 3% personal contribution to the scheme from 1 October 2018.

Total employer contributions to the scheme in the year were £35,676 (2023: £26,199)

The total amounts paid into the scheme in the year were £53,690 (2023: £38,552).

27. Capital Commitments

There are no capital commitment as at 31st March 2024 (2023: £nil)

28. Comparative Statement of Financial Activity

Income from:	Notes	Unrestricted Funds £	Designated Funds	Restricted Funds £	Total funds Year to 31 March 2023 £
Charitable Activities	2	377,269	-	1,086,917	1,464,186
Other Trading Activities	3	58,175	-	-	58,175
Investments	4	3,629	-	-	3,629
Total		439,073	-	1,086,917	1,525,990
Expenditure on:					
Raising Funds		74,354	-	-	74,354
Charitable Activities		307,425	70,000	1,133,816	1,511,241
Total resources expended	6	381,779	70,000	1,133,816	1,585,595
Net income/(expenditure)	7	57,294	(70,000)	(46,899)	(59,605)
Transfers between funds		(80,000)	80,000	-	-
Net movement in funds		(22,706)	10,000	(46,899)	(59,605)
Total funds brought forward		538,315	90,000	459,369	1,087,684
Total funds carried forward		515,609	100,000	412,470	1,028,079

COMMUNITY TRANSPORT ASSOCIATION UK

England & Wales - Charity number 1002222

Accounts

community transport association

COMMUNITY TRANSPORT ASSOCIATION UK

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2023

Charity Number (England & Wales): 1002222

Charity registered in Scotland: SC038518

COMMUNITY TRANSPORT ASSOCIATION UK
TRUSTEES REPORT

For the year ended 31 March 2023

---

1. OUR PURPOSES AND ACTIVITIES

Addressing the transport accessibility gap is a central tenet of the Community Transport Association's philosophy, and our vision is of a world where people can shape and create their own inclusive transport solutions. Transport is an enabler – when people have good, reliable, accessible transport they can participate fully in society, whether that's getting to and from educational or employment opportunities, visiting family and friends, attending clubs and societies, going shopping, keeping up with health appointments and a myriad of other day-to-day activities.

CTA is dedicated to promoting the role of community transport to enable social inclusion, access, mobility and choice. Our charitable objects are to relieve age, financial hardship, ill-health or disability by the provision of education and support to charitable bodies or persons who supply transport to groups or individuals in need of such relief. With staff based in all four nations, CTA works to the public benefit of its members, non-members and community transport users who are affected by different policies, legislation and political agendas, and is recognised as the voice of community transport across the UK. Our extensive range of services helps many different organisations to deliver local solutions to meet specific transport needs in their communities. Including:

- championing, connecting, supporting and growing the community transport movement across every region, through the establishment and ongoing facilitation of peer networks and forums to share information and good practice, create opportunities for collaboration, and create space for forward thinking about the strategic development of the sector;

- policy work to influence government and others at national, regional and local level, to build support and investment for the community transport sector and build a strong case for systems level change. CTA works on behalf of its members to contribute to the formation of public policy where community-led transport solutions can improve access and inclusion. We develop relationships with government departments (particularly the Department for Transport and their equivalents in Wales, Scotland and Northern Ireland), as well as government Ministers;

- an expert advice and information service available across the UK - we are the only UK organisation providing a comprehensive free advice and information service on community transport issues. As the custodians of sector-led performance standards, our telephone and email advice service is a channel to support operators to maintain high quality, customer-focused services. The advice service is enhanced by a range of free print and digital resources for our members and supporters, including CTA's Journal, "Together", and regular newsletters to our members;

- CTA manages a national training programme (MiDAS) and works with partners to deliver training and related resources to members, ensuring the safe operation of community transport services and an in-depth understanding of the needs of passengers; and

- stakeholder relationship development: stewarding relationships with our members, funders and other external stakeholders to connect people and ideas, champion the role of inclusive and accessible transport and develop innovative projects for greater sector resilience.

2. ACHIEVEMENTS AND PERFORMANCE

Membership

CTA has continued to maintain its membership at a steady level with 1200 members. The CTA membership includes CT operators in all parts of the UK, while operators in England make up the larger percentage (table 1), CTA continues to have a good membership as a proportion of CT operators in all nations.

England	Scotland	Wales	Northern Ireland
74%	13%	7%	6%

Table 1 – Breakdown of CTA Membership by Nation

The largest proportion of members have a turnover of less than £25,000 (38%) with over half of all CTA's membership operating with a turnover of less than £100,000. Typically, the larger CTA members with a turnover of £500,000 or more are secondary providers who deliver community transport as a smaller part of their overall operation.

In 2022 CTA's CEO carried out an exploratory consultation with members to get to the heart of what members felt. Asking them what they liked about CTA, what could be done better and what the focus should be. The findings showed that members valued:

- The usefulness of the advice, support and information offered;
- That CTA as a national body representing them, particularly on government/policy issues; and
- The peer aspect which meant they felt part of a community and a movement.

CTA recognised that there was not a clear and defined membership offer and during 2023-2024 will be undertaking a membership review to ensure all CTA UK members have a consistent offer of support.

Permits

CTA continues to act as a designated body offering our members access to Section 19 and Section 10B permits. In 2022/2023 CTA issued:

- 1170 Section 19 permits to 252 members. Most of the members were operating in England 78% with 14% in Scotland and 8% in Wales; and
- 14 Section 10B Permits to 8 members in Northern Ireland

On average members operating in

- England are applying for 5 permits,
- Wales and Scotland are applying for 3 permits, and
- Northern Ireland are applying for 2 permits

CTA members have highlighted permits as an important part of the membership offer and overall, 66% of members hold a section 19 permit issued by CTA. To ensure we can provide this service effectively and meet our obligations, CTA will be undertaking a review of the permit process during 2023/2024.

Advice & Support

CTA prioritises supporting CT services to run safely and legally so they can maintain the confidence of regulators, commissioners and their passengers. To this end, we are the only organisation in the UK that provides a comprehensive and free advice and information service specifically for community transport. Our advice service tackles a wide range of issues including driver licensing, passenger safety, training enquiries and vehicle maintenance. Last year we responded to over 1030 advice calls and emails.

Alongside our advice line we also host a range of events and provide print and digital resources for our members and supporters. Our Advice Team facilitated 33 'Advice Drop In' sessions, creating and holding a virtual space for CT operators (CTOs) around the country to come together, share their knowledge and experience, ask for help if they need it, and offer peer-to-peer support. These sessions started in 2020 in response to the Covid-19 pandemic and will be further enhanced in 2023/24 with the rollout of monthly themed sessions delivered as part of the Advice & Support network, a CTA-led peer support network for CTA members.

Policy and Influencing

AMAP Campaign

CTA led a prominent UK-wide campaign calling for an urgent, fair and transparent review of the Approved Mileage Allowance Payment (AMAP) which is used to reimburse employees and volunteers using their own vehicles in the course of their duties. This was identified as a major priority for CTA members, especially volunteer car schemes, due to a 40% increase in motoring costs since AMAP was last reviewed in 2012.

We assembled an influential and broad-based coalition of ten organisations behind the campaign from across the voluntary and third sectors in England, Scotland, Wales and Northern Ireland, including NCVO, NAVCA and SCVO. We mobilised and supported CTA members to engage with their local MPs on this issue. We engaged with Ministers and officials from across the UK Government, as well as MPs from all political parties, alongside our partners. We secured support from many MPs, written and oral questions in the House of Commons and significant positive media coverage, including from the BBC and STV.

We submitted formal representations to HM Treasury ahead of both the Autumn and Spring Budget. We were disappointed that the Chancellor has not announced a review or committed to an inflationary uplift, but the campaign continues.

Driver Licensing Review

The Department for Transport (DfT) launched a review of potential opportunities to improve the UK's driving licensing regime. It explored whether there were any further opportunities that could be available to change legislation to improve our testing and licensing regime. These included whether to grant drivers who have category B car licence entitlement additional entitlement to category C1 (7.5 tonnes) goods vehicle entitlement and whether to grant drivers who have a category B licence entitlement to a minibus category D1 licence. The current system is a major barrier and cost for Community Transport operators and drivers across the UK and needs reform.

CTA engaged closely and regularly with DfT on this issue, hosted an online session with members, encouraged operators to respond to the call for evidence and submitted our own response on behalf of the sector. Based on significant engagement with members and the ongoing transformation of MiDAS, our response argued that changing D1 licencing to grant drivers who have a category B licence entitlement to a minibus category D1 is vital for the future of the CT sector. This change would alleviate some of the current driver shortages that are caused by the current D1 licensing system that threaten the sector's future and the provision of essential transport services.

The review is ongoing, as is our engagement with DfT on this issue.

Training and MiDAS transformation

- The CTA signed a partnership agreement with Hampshire County Council (HCC), the original developers of MiDAS, to allow a more equitable and collaborative working partnership between CTA and HCC.

- CTA, in partnership with HCC, have agreed on the delivery model for MiDAS, which will move to an approach where there is an online training and online theory assessment, a face-to-face enhanced practical, and face-to-face practical assessment.

- An Editorial Board was set up to support and inform the transformation of MiDAS. This board includes several MiDAS experts, CTOs and DATs. The CTA has led the editorial board with the support of HCC and Kenny Duncan, our MiDAS consultant, who has been working on the transformation of the MiDAS content since Feb 2023.

- CTA completed a comprehensive survey of DATs and we have used the information from this survey to inform the MiDAS transformation.

- A communication strategy has been drafted and we are working with our Marketing and Communications team to get regular updates out to MiDAS trainers, key stakeholders, and CTOs to keep them up to date on the transformation.

- After reviewing the current training delivery model, CTA intend to build stronger relationships with stakeholders at each level- from the trainers of DATs to the learners. This move will see an enhancement of quality and safety in MiDAS delivery.

CTA in England:

In April 2022 the new Director for England took up the role and began the work to revitalise our relationships with our members and key stakeholders. The England directorate was formed and focused on creating relationships with members and listening to their views and needs. To support this and encourage direct relationships we are working on a regional approach with the Development Officers creating connections in their specific areas. It has been a busy year for the team and CTA is pleased with the progress that has been made so far in increasing awareness of CTA with stakeholders and working towards improving the relationship that members have with CTA.

Work with Members

In January 2023 CTA launched the conneCTing programme. Through regional forums this programme aims to bring together community transport (CT) operators to work collectively and collaboratively with partners. 168 people from CT, and our stakeholders attended the first round of meetings and shared their views. These forums are not just a platform for exchanging ideas or holding debates but will also have a set of region-specific action items that they will focus on to establish and maintain connectivity in their respective areas. Each regional forum has identified the key challenges they will work on over the coming year. Additionally, we will disseminate the knowledge and insights gained through this process across England and with national stakeholders.

We have also provided 1-2-1 advice and support to members over the year. Examples include a member who had an opportunity to expand their community car scheme to include a minibus. We helped them to create a partnership agreement with a local care home to share their existing minibus. They also wanted to train their staff using MiDAS, so we connected them to a nearby CT provider who provide MiDAS training. We also advised them on for grant funding to pay for the training fees. As of April, their staff have completed the training and they now offer a new service using the minibus.

Research and insight on the sector

Tackling Loneliness through Community Transport: In May 2022 it was confirmed that CTA had secured £498,000 from the DfT Tackling Loneliness through Transport fund. The project has grant funded 18 pilots with the aim to have robust evidence on the impact of community transport on the levels of loneliness for passengers and volunteers. The pilots are also receiving additional capacity building support to support the resilience of these organisations. Delivery on the pilots ran until April 2023. Data and intelligence has been collected over the life of the project and initial projections show that there has been a positive impact on people's feelings of loneliness and lack of companionship. The project results were released in July 2023 and initial results released at the project conference in May 2023.

State of the Sector: CTA received approval from the DfT during 2022 to reallocate the underspend from the 2017 Community Minibus fund to support undertaking research into community transport in England. The funding will also support a Community Transport week which will be held in late 2023. The research project started in June 2023 and will run for 18 months.

Policy and Influencing

The England team has been focused on developing relationships with the DfT and strategic regional organisations including the Sub-National Transport bodies. The relationship with the DfT continues to develop and it includes the development of a cross governmental group which the conneCTing programme will report into.

Through these relationships we have fed into national and regional strategies including:

- Transport for the North – Social Exclusion Strategy – this has led to the inclusion of CT in TfN Strategy.
- DfT – BSOG Uplift Review – CTA provided evidence from members on the need for the uplift to continue. This has led to the uplift continuing up to Sept 2023. CTA is continuing to provide evidence and oversight on this area.
- DfT - £2 Bus fare cap scheme – inclusion of CT in this scheme was raised and while S19 wasn't included it has instigated a conversation around S19 and CT inclusion in this and wider schemes.
- Clean Air Zones / ULEZ – CTA has provided responses to local areas on the financial impact on CT for fleet upgrades. This work is ongoing into 2023.
- Locally CTA provided a response to the plans to cut funds to the CT and dial-a-ride services in Kent.

CTA in Northern Ireland:

- CTA is grant funded by DFI (Department for Infrastructure) to directly support the rural community transport partnerships (RCTPs) and this is the focus of our NI Director's work. CTA has been working to amplify the partnerships' work and build relationships with key stakeholders, including NICVA, Volunteer Now, and different disability rights-led organisations in NI. CTA continues to provide bi-monthly secretariat support for the RCTP manager's meetings.
- Specific areas of lobbying in 2022/2023 have included raising the profile of the needs of the sector regarding the cost-of-living impacts on the NI members, specifically around the cost of fuel and the effects of the AMAP rate on volunteer drivers. This led to a BBC report on the issue, a video interview with CTA and volunteers impacted by the AMAP rate, and several radio interviews in August 2022.
- Given the differences between NI and GB, CTA's NI Director continues to provide advice and support directly to members.
- CTA was able to get written confirmation of the rationale for the licensing change in NI, which changed the licensing requirements for CT minibus drivers.
- Given the cost-of-living pressures, we have pivoted our work in NI in 2022/23 to support more members to complete applications for additional funding streams.

- CTA has been leading a campaign since the end of Feb 2023 regarding the potential of removal of funding from the sector due to NI budgetary pressures. CTA has been lobbying political parties and government both locally and in Westminster. We have undertaken a range of media interviews, both pre-recorded and live, as well as coordinated our members to get engagement and media coverage within their local areas. This campaign will continue to secure, as far as possible, funding for the remainder of 2023/2024.

CTA in Wales

Members

- Wales has around 120 CT operators, the vast majority of which are CTA members. Around one third are primary purpose providers, with the other two thirds of our membership made up of charities and other organisations using transport to enable their core activities, along with schools/local authorities.

- Funding support and capacity building has led to more than £1.2m of additional funding for the sector (across the UK).

- CTA have been working with a focus group of volunteer car scheme operators to develop the first of our 'service blueprint' products, offering an 'off the shelf' solution for communities seeking to develop a car scheme and overcome the barriers they perceive/experience. This is now at the design stage and will be launched in 2023.

- We have collaborated on pulling together resources and support for community transport providers exploring the use of E-bikes to support their communities, bringing together best practice and potentially co-developing a toolkit in partnership with Sustrans Cymru to pull learning from their E-Move project (to complete in 23/24).

- CTA coproduced and facilitated a series of Safeguarding training sessions alongside Lee Hinds from Pembrokeshire Association for Voluntary Service, which were very well attended with excellent discussion of this challenging and very important topic, and very positive feedback on how useful and relevant the session was for attendees. We hope to explore how this could become part of our member benefits and training offer in 2023.

- We have worked closely with a number across north Wales who were experiencing significant issues due to the non-payment of Bus Service Support Grant (BSSG), a grant allocated by the Welsh Government and administered by local authorities on a regional basis. North Wales continues to be slower and less transparent than all other regions in allocating and managing this grant, leaving operators open to risk of redundancies and service withdrawal. CTA provided advocacy and influencing on behalf of the members affected, including extensive communication with elected representatives and local authority staff. Once funding was awarded, we followed up by offering an ongoing support package to avoid the same issues recurring next year which we hope will be taken up by the lead authority.

- CTA delivered extensive development work alongside a number of our members, supporting them to explore new opportunities, overcome challenges, and take up/develop new opportunities. Including:

    - Swansea sustainable travel project – a network which has developed from a small pot of funding secured by one of the partners to pilot hyper-local transport initiatives which tackle access barriers. We supported the project partners throughout, offering support and building connections which have been instrumental in delivering successful outcomes and creating a strong foundation for success. Following coproduction principles to deliver support as a scaffold for development, 'doing with' rather than 'doing to', and as we move into 23/24 the group are developing a wider project plan for the next phase to extend and expand this work.

    - In Pembrokeshire, CTA have been working alongside the community in Cardigan to explore potential solutions to transport barriers around access to health. We have delivered extensive engagement with operators, health settings, community members and elected officials to explore a wide range of potential solutions, culminating in the development of a new project and funding bid led by Pembrokeshire Rural Transport Association (Green Dragon). We hope to hear back from the Lottery by the end of Q1 23/24 whether the bid has been successful.

- CTA co-created a suite of online training and engagement sessions which we delivered in partnership with several external speakers. We averaged 8-10 members attending individual sessions across the programme and feedback has been excellent. The sessions included:

    - Working Well with funders
    - Working Well with volunteers (in partnership with WCVA)
    - Working Well using storytelling (in partnership with Natasha Hirst Photography)
    - Working Well and safeguarding
    - Working Well with your community (in partnership with CTA members PACTO and Bridges)
    - Working Well by developing talent (in partnership with the Cranfield Trust)

<u>Events and notable achievements</u>

- CTA hosted our first Cymru Conference for more than 5 years, 'More than just a journey' in March 2023, bringing operators and stakeholders together for a hybrid event in person and online. This was a valuable opportunity for us to connect with the network and enable them to connect with each other, and the feedback has been extremely positive from attendees and speakers alike.

- The Western Valleys project officially launched in Llanelli on 23rd September, with the support of Lee Waters MS, Deputy Minister for Climate Change with responsibility for transport.

- CTA led a pan-UK effort to develop and deliver a programme of online events for 'Great Big Green Week' in September, focusing on sessions designed to address learning needs identified by members. This included sessions on myth busting around electric vehicles, clean air and CT, green fundraising and policy shaping.

- The Wales showcase at the 'Local Transport Summit' from Local Transport Today and sponsored by TfW in December 2022, gave an opportunity for our Director for Wales to speak to 100+ transport professionals from across the UK about the work CTA and our members are doing alongside TfW and with the support of Welsh Government to deliver accessible, inclusive and sustainable transport networks.

- The Western Valleys project launched in September with operators receiving their funds at the end of 21/22 This project has allowed us to work in a community-led way to empower our delivery partners (4 CTA members) to design and deliver projects that meet the needs of their communities. We have seen a range of new, low carbon vehicles launched, new projects developed and partnerships grown, leading to a range of multi-modal and accessible transport options designed to support those living on low incomes.

- Aneurin Bevan University Health Board have funded the Gwent Transport to Health project in 2021/22 and 2022/23. To date, the health board has invested £214,000 in the project (with a small additional investment from Caerphilly NCN secured in Y1 for Caerphilly projects), and £128,168.98 has been allocated to 10 community-led organisations to grow, develop, and enhance demand-responsive transport to health services across the Health Board's footprint. The remainder has covered the cost of a Regional Coordinator for the project, a vital resource that has allowed us to map and share the scale and scope of the existing transport to health services in the region, as well as work alongside the groups and organisations bidding into the project fund. As the previous Coordinator left her post in December 2022, the remainder of the allocation for her salary/oncosts has reverted back to CTA.

- CTA are continuing work to map the CT sector in Wales and translate all the rapidly changing policy and regulatory reform to identify where the opportunities are for our operator network.

Policy and Influencing

CTA contributed to the following responses in Wales:

- The National Transport Development Plan
- 'One Network, One Timetable, One Ticket' – Wales' blueprint for the future of bus services
- WelTAG – Transport Planning guidance for wellbeing
- Social Prescribing

- Draft Strategy for public engagement on climate change
- Readiness for Net Zero Carbon by 2030 – WG consultation and Senedd Climate Change, Environment and Infrastructure Committee review.

Each of these responses retains the key messages we have been engaging with partners on since 2020, focusing on the importance of the CT sector and network to enable equity for communities, our place as a key part of delivering a sustainable, inclusive and integrated transport network for Wales, and the power of community-led approaches in both design and delivery.

CTA have supported Members of the Senedd from across the political landscape through the Senedd's Climate Change, Environment and Infrastructure Committee, to hold the government to account by scrutinising the approach being taken to bus and rail, in order to deliver a transport network that meets citizens' needs both now and for future generations. CTA and our members have fed into focus groups, 1-2-1 interviews, and a formal evidence session at the Senedd itself alongside representatives of the commercial bus sector.

Our Director for Wales has worked closely with officials leading the Welsh Government's development of the new Transport Bill for Wales. This is the first significant review of transport legislation since the Transport Act 1985, and represents a significant shift which has the potential for wide-ranging effects. We are exploring the opportunities for further devolution of powers as well as the potential for change to the permit exemption regime which (if adopted) could set a precedent for the rest of the UK. We will continue this work into 23/24 with a series of focus groups with officials and CTA members, exploring the options and intended/unintended consequences before submitting written proposals in Q2/3.

CTA in Scotland

Work with members

The CTA team in Scotland has prioritised providing in-depth 1-2-1 support to local charities and community groups to develop their own transport solutions and establish new Community Transport schemes in the face of rising demand. Demand for support from CTA's Development Officers from local communities and groups across Scotland grew significantly during 2022-23 in response to the lifting of COVID-19 restrictions; growing interest in community-led, transport-related climate action; an evolving local and national policy context; an ageing population; and further cuts to local bus services.

The Community Transport sector continued to grow in Scotland, as did CTA's membership. CTA's membership grew in Scotland over the period to 169 operators across our urban, rural and island communities. 14 new members with a diversity of projects and passenger groups came on board, from The Royal Edinburgh Military Tattoo and Badenoch Ladies Shinty Club to Glenfarg Community Transport Group and PedalHub in Glasgow.

In January 2023, CTA launched a new Climate Action programme in Scotland. It developed new advice, information, insights, investment, resources and support for CTA members to decarbonise their fleets and services, deliver new sustainability projects and empower communities to take climate action.

It is a growing focus of CTA members north of the border. For example, Climate Action Strathaven launched a highly successful Section 22 community bus service between the Lanarkshire market town and Glasgow city centre to reduce car dependency, improve connectivity and boost sustainable tourism.

Advice and support

We developed and rolled out a new 'Intro to CT' programme in Scotland to introduce local communities and groups to Community Transport, its benefits and opportunities, its regulations and CTA's offer. Comprehensive, wraparound advice, information and support throughout an organisation's journey from ideation to community engagement to launch of new transport services has been provided to several groups.

Glenfarg Community Transport Group is an outstanding example of success, which illustrates the potential of the sector in Scotland where local communities partner with CTA, local government and other operators. Glenfarg Community Transport Group (GCTG) was established in 2022 as a community response to dwindling public transport options in the local area and fill the gaps left by the loss of scheduled buses by commercial operators.

The contract for the 55 Bus, which was previously operated by Earnside Coaches, was passed on to GCTG as part of a new Public Social Partnership with Perth and Kinross Council. The 55 Bus will develop into an hourly service throughout the day and a fully flexible, demand responsive service backed by new digital systems. It has been heralded as the start of 'a new era in public transport for Glenfarg' for hundreds of passengers with support from Stagecoach as well as CTA and the local authority.

Training

All of the CTA team in Scotland have completed carbon literacy training as we upskill our staff with the climate knowledge and green skills they need to better support CTA members through our Climate Action programme.

Events

The CTA Scotland Conference 2022 in September in Perth was a major success. Our first in-person event north of the border since the pandemic, it convened 55 delegates from all over Scotland to participate in 6 sessions with a diverse range of 11 speakers.

Our new Climate Action Forums on Electric Vehicles, Car Clubs and Active Travel have brought together Community Transport operators for peer-to-peer learning, as well as to hear about challenges and opportunities from experts, funders and leaders, in new online spaces.

Our programme of online Members' Meetings has also continued with sessions on Digital Demand Responsive Transport, the Bus Taskforce, protecting vulnerable groups and funding opportunities.

During this year, CTA has represented the voices and interests of the Community Transport sector at a range of conferences, meetings and seminars, including presenting at the Cross-Party Group on Social Enterprise in the Scottish Parliament, the Mobility and Access Committee for Scotland (MACS) and local and regional Community Transport forums.

Research, policy and influencing

Our Scottish local election manifesto, *Sustainable Transport For All*, and campaign to engage and influence candidates and councillors was successful in raising awareness and winning backing for our sector ahead of the vote on 5 May 2022. We secured commitments to support Community Transport from Scottish Labour's national manifesto, the SNP's Dundee manifesto and the Glasgow Green Party. We secured personal support from individual SNP, Labour, Green, Liberal Democrat and Volt candidates across Angus, Dumfries & Galloway, Dundee, Edinburgh and Glasgow for our #CTpledge.

Our engagement with local government has also led to opportunities to shape proposals for a new local funding settlement for the sector in Aberdeenshire; develop new proposals for a citywide Community Transport network in Dundee; influence SPT's new Regional Transport Strategy for the West of Scotland to reflect the sector's priorities; and secure new funding for a Community Transport pilot in North Ayrshire.

CTA was also a key part of campaigns to protect local bus routes and protect funding for Community Transport – for example in Midlothian, where essential council funding for Lothian Community Transport Services and Handicabs Lothian was under threat.

In September 2022, we published our map of Community Transport in Scotland and our *More Than a Minibus* report. By the end of 2022-23, the map had been used more than 8,000 times by operators, stakeholders, funders and members of the public. It is also now part of Transport Scotland's nationwide 'Choose the Bus' campaign.

Meanwhile, our *More Than a Minibus* report, full of data, evidence and insights into the Community Transport sector, has gained a wide and important audience among politicians, policymakers and stakeholders. Its findings and recommendations have challenged perceptions and stereotypes about the sector, as well as informed and influenced thinking on the Fair Fares Review, the National Care Service and beyond.

CTA was appointed to the Transport Minister's Bus Taskforce in October 2022 as part of efforts to work together to address the immediate challenges facing Community Transport and the wider bus sector of patronage growth, driver shortages and community engagement. Our Director for Scotland was appointed as Chair of the Sub-Group on Community Engagement, leading on the development of new best practice guidance in this area. CTA has led on co-production with commercial bus operators, Community Transport operators, local authorities, regional transport partnerships and other key stakeholders. The guide will be published later in 2023.

CTA worked closely with Transport Scotland and Energy Saving Trust to support, and maximise the positive impact of, the 2022-23 round of the Plugged-In Communities Grant Fund. A total of £1.6 million in funding was secured by CTA to help Community Transport operators to purchase Electric Vehicles, including buses, minibuses and vans.

3. FINANCIAL REVIEW

Income

Incoming resources were £1.52m (2022, £4.05m). 71% of this is grant funding income with the remainder comprised of membership fees, income earned from the sales of training, consultancy and other services and advertising/corporate partnerships.

Expenditure

Operating expenses were £1.59m (2022, £3.59m). Of this figure, £1.13m was restricted fund expenditure. All restricted funding from each of the Scottish and Welsh governments, and the RTF grant in Northern Ireland has been used solely for the purposes intended and in accordance with the terms and conditions of grant.

As a result, CTA produced a deficit of in year income over expenditure of £66k (2022, surplus £462k). CTA's operating surplus on its unrestricted income before fund transfers was £50k (2022, £252k). The in year deficit resulted from expenditure on designated funds approved by the trustee board, and restricted funds received in previous accounting periods.

Investment policy

Investment income relates to bank interest received from balances held on the deposit account. In view of the level of average deposits it is not considered to be material to the charity's objectives. The charity's objectives are maintained mainly through grants and charitable trading income. Priority is given to the charity's need to maintain predefined levels of annual cash flow to cover spending requirements incorporated in the latest business plan.

Reserves policy and going concern

The trustees have previously adopted a reserves policy, the objective of which was to protect CTA and its charitable activities by ensuring adequate liquidity while the organisation adjusts to changes in the financial and operating environment in the immediate short term (two to three months). At the same time, the trustees wanted to ensure reserves were not too high in order to maximise the resources applied to CTA's charitable purpose.

Following this policy, the trustees determined a target range of reserves of £200,000 to £290,000 in 2012/13. Free reserves sat at £538,315 at the end of the last financial year but have decreased in the 2022/23 year through the operating deficit.

Free reserves totalled £509k at the end of the 2022/23 year, with total reserves reaching £1.02m (2022, £1.08m).

Reserves policy and going concern (continued)

The Trustees are still committed to the existing reserves policy and have identified ways in which the surplus free reserves can be invested back into the business to the benefit of members. At the same time, the trustees intend to then replenish those reserves through improved income generation activities over the next five years and have set budgetary targets for 2023/24 accordingly.

The upper target level of free reserves of £290k was exceeded at the end of 2022/23. The balance sheet now has net current assets of £1.0m (2022, £1.07m). The Trustees regularly review the circumstances of CTA and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The Trustees are of the view that CTA is a going concern for the future.

Total funds held on 31 March 2023 were £1,021,531 (2022, £1,087,684). The categorisation and purpose of these funds is as follows:

	2021/22	2022/23
Unrestricted Reserves		
General Reserve – being the accumulated surpluses of the organisation	£538,315	£509,061
Designated Reserve 1 - being a fund to cover the organisation's financial commitment to the costs of developing driver training services	£60,000	£100,000
Designated Reserve 2 – being a fund to cover the financial costs of recruiting a new Chief Executive	£30,000	-
Restricted Reserves		
DfT Minibus Project Fund – being a fund provided to cover costs associated with the administration and distribution of the DfT's minibus purchase grants.	£191,779	£178,269
Big Lottery Fund – being a fund to support digitisation of the CTA's admin processes	£10,000	£5,000
Electric Vehicle Fund – being a fund to support the purchase of electric vehicles for members in Wales	£25,000	£25,000

Social Care Winter Pressures Fund – being a fund for distribution to members in Wales to support community activities in winter	£87,590	£87,590
Western Valleys Funding – being a fund to pilot a demand responsive transport solution that will connect communities across the valleys	£45,000	£40,310
Transport to Health Project Fund – being funding received from the Aneurin Bevan Health Board to continue to develop the Gwent Transport to Health Project	£100,000	£47,088
Tackling Loneliness – being a fund to support various pilot schemes in order to develop evidence on how community transport can reduce the number of people feeling lonely across communities in England	-	£29,213
TOTAL	**£1,087,684**	**£1,021,531**

Whilst unrestricted reserves are currently higher than the policy boundaries, the trustees' intention is to use the surplus reserves to invest in the organisation's digital capacity, specifically through the procurement and implementation of new customer relationship management system during 2023/24, and the redevelopment of the MiDAS training scheme.

Across the year, there was a net inflow of cash to the organisation of £30,748.

Fundraising

CTA derives its income from the following core sources: government and other grant funding, memberships, retailing services to members (eg driver training), and corporate advertising in publications and at events. To this end, the organisation does not engage in raising funds directly from the general public or indirectly through a fundraising agent. As such, there is no expenditure from the charity's resources on raising funds directly from the public.

4. FUTURE PLANS

A new CEO started in post in September 2022 and led an exploratory research exercise in Winter 2022 which involved consultation with staff, members, trustees and stakeholders. The findings of this exercise informed CTA's operational plan for 2023/4. The CEO identified four pillars of CTA, spanning across all nations:

1. Membership, members and permits;
2. Advice and support;
3. Evidence, influencing and policy; and
4. Training.

The CEO worked with the board and leadership group to establish 'working groups' for each of the four pillars, with each group being led by a country director who is the 'technical lead', a mixture of staff from different nations, and involving at least one 'trustee champion'. This way of working promotes sharing information and best practice, improving communications, and eventually should provide more opportunity for staff development and career progression. In 2023/4 CTA will use the structure of these working groups to harness floating capacity within the organisation and the spirit of collaboration to enable CTA to lead a thriving community transport movement throughout the UK. During 23/4, CTA will develop and implement a new CRM, carry out a full membership and permit review, launch the transformed MiDAS standard training, draft a manifesto ahead of the general election, and establish a new 5-year strategic direction.

5. REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Applications for trusteeship are sought by advertisement. Trustees serve for an initial three years and can be re-elected for a further three year period. The board has the power to appoint additional trustees as it considers fit to do so. The trustees serving during the year and since the year end were:

Alan Jones (Chair)
Sue Leighton (Vice Chair)
Alison O'Dornan (Treasurer)
Chris Kutesko
Oxana Grishina
Steven Craker
Susan Dever
Elizabeth Esnouf
Nigel Hinch (appointed 18 November 2022)
Martin Heffer (appointed 18 November 2022)
Martin Duffy (appointed 18 November 2022)

Chief Executive	Victoria Armstrong (From 19 September 2022)
Registered office	12 Hilton Street Manchester M1 1JF
Auditors	Dains Audit Limited Suite 2, Albion House 2 Etruria Office Village Forge Lane Etruria Stoke on Trent ST1 5RQ
Bankers	Charities Aid Foundation Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ The Royal Bank of Scotland plc 1 Corporation Street Hyde SK14 1AQ

Finance, legal and business advisors	Counterculture Partnership LLP Unit NH.204 E1 Studios 7 Whitechapel Road London E1 1DU
Charity numbers	1002222 (England & Wales) SC038518 (Scotland)
Company number	01985361
Key management personnel:	
Victoria Armstrong	Chief Executive (from 19 September 2022)
Stuart Bowler	Director of People & Operations (to 31 December 2022)
Roger Goodwin	Director of People & Operations (from 1 February 2023)
Caroline Whitney	Director for England
Gemma Lelliott	Director for Wales
Noeleen Lynch	Director for Northern Ireland
David Kelly	Director for Scotland

6. STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

Following a special resolution passed at the charity's Annual General Meeting in November 2018 the organisation converted from a charitable company limited by guarantee to a charitable incorporated organisation (CIO) in July 2019 and a change in governing document to a CIO constitution was effected on conversion.

The Community Transport Association UK (CTA) is a Charitable Incorporated Organisation, governed by its constitution dated 29 July 2019, and amended on 19 November 2019. It is registered as a charity with the Charity Commission. The charity's objective and its principal activity continues to be to relieve age, financial hardship, ill-health or disability by the provision of education and support to charitable bodies or persons who supply transport to groups or individuals in need of such relief.

Appointment of Trustees

As set out in the CIO constitution, the Board is composed of up to six Trustees elected by the members from among candidates nominated by the Governance Committee at least two of whom must be based in two of either Wales, Scotland, or Northern Ireland. The Board may also co-opt up to a further five Trustees to meet such skills, experience and diversity requirements as the Governance Committee may from time to time specify. The Chair, Vice Chair and Treasurer are selected from amongst the Trustees.

When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

Trustee Induction and Training

Induction of new members of the Board is a shared responsibility between the Governance Committee, the Chair, external clerk to the Board and the senior management team. In Autumn 2021 the Board refreshed their induction process; introducing a full Board induction and development day to connect new and existing Board members which will refresh knowledge of the role and responsibilities of trustees and understanding the current work and context of CTA. Trustees can also be briefed on the governance structure of CTA and its committees and decision-making processes, the current strategic objectives and the recent financial performance of the charity. This will be supported by orientation, meeting key staff and visits to member organisations (physically or virtually). An ongoing trustee and Board development programme will be agreed for 2023.

Organisation

The Board of Trustees administers the charity. The Board meets quarterly and there are sub committees covering Governance, Policy and Finance and Audit. The committees also meet on a quarterly basis. A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms approved by the Trustees, for operations including finance, employment, external relations, public policy and public affairs and other related activity.

Related Parties and Co-operation with Other Organisations

None of the trustees receive remuneration or other benefit from their work with the charity other than reimbursement for out of pocket expenses. Any potential connection between Trustees, senior managers, or their extended families and any potential related party must be disclosed to the full Board of Trustees. In the current year, no such related party transactions were reported.

Pay Policies for Senior Staff

The Trustees consider the Trustee Board and the senior management team to comprise the key management personnel of the charity in charge of directing, controlling, running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee received remuneration during the year. Details of Trustees' expenses and related party transactions are given in notes 8 and 10 to the accounts.

The pay of the senior staff is subject to the organisation's internal pay policy, approved by the Board in March 2019. The policy sets out the organisation's pay scales, role evaluation criteria, and how any cost of living award is considered and implemented by the Trustee Board. In view of the nature of the charity, the Trustees specifically benchmark the Chief Executive's pay against levels in other similar sized membership organisations. Details of the total remuneration and expenses received by senior staff members are provided in note 8.

Principal Risks and Uncertainties

The trustees have a risk management strategy that comprises:

- A regular review by the Finance and Audit Committee of the principal risks and uncertainties that the charity faces;
- The establishment of policies, systems, and procedures to mitigate those risks identified; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified the following five key risks for the organisation:

- Poor data and digital infrastructure
- Cyber Security
- Vulnerability of earned income, particularly through membership scheme
- Failure to make measurable progress on key issues identified by members as priorities for policy attention
- Internal administrative support for member services

The trustees receive a quarterly update on the significant risks and the management strategies in place to mitigate them. As a result, the Trustees are confident that the identified key risks are controlled.

8. STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the charity trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees 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 accounts comply with the Charities Act 2011, the Charities (Accounts & Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees and signed on its behalf

Alan Jones
Chair of Trustees

13 September 2023

For the year ended 31 March 2023

Independent Auditor's Report to the Trustees of Community Transport Association UK

Opinion

We have audited the financial statements of Community Transport Association UK ('the charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts & Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

For the year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- *the senior statutory auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;*
- *we identified the laws and regulations applicable to the charity through discussions with directors and other management, and from our commercial knowledge and experience of the sector;*
- *we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the financial reporting legislation, Charities Act 2011, taxation legislation, anti-bribery, employment, and environmental and health and safety legislation;*
- *we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and*
- *identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.*

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- *making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and*
- *considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.*

To address the risk of fraud through management bias and override of controls, we:

- *performed analytical procedures to identify any unusual or unexpected relationships;*
- *tested journal entries to identify unusual transactions;*
- *assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 1 were indicative of potential bias; and*
- *investigated the rationale behind significant or unusual transactions.*

For the year ended 31 March 2023

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- *agreeing financial statement disclosures to underlying supporting documentation;*
- *reading the minutes of meetings of those charged with governance;*
- *enquiring of management as to actual and potential litigation and claims; and*
- *reviewing correspondence with HMRC, relevant regulators and the charity's legal advisors.*

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts & Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Dains Audit Ltd

Dains Audit Limited
Statutory Auditor.

Suite 2, Albion House
2 Etruria Office Village
Forge Lane
Etruria
Stoke on Trent
ST1 5RQ
13 September 2023

Dains Audit Limited is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006

COMMUNITY TRANSPORT ASSOCIATION UK
STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2023

		Unrestricted Funds				
		General Funds	Designated Funds	Restricted Funds	Total funds Year to 31 March 2023	Total funds Year to 31 March 2022
Income from:	**Notes**	**£**	**£**	**£**	**£**	£
Charitable Activities	2	**377,269**	-	**1,086,917**	**1,464,186**	3,858,615
Other Trading Activities	3	**58,175**	-	-	**58,175**	190,368
Investments	4	**3,629**	-	-	**3,629**	1,200
Total		**439,073**	-	**1,086,917**	**1,525,990**	4,050,183
Expenditure on:						
Raising Funds		**75,229**	-	-	**75,229**	106,143
Charitable Activities		**313,098**	**70,000**	**1,133,816**	**1,516,914**	3,482,027
Total resources expended	6	**388,327**	**70,000**	**1,133,816**	**1,592,143**	3,588,170
Net income/(expenditure)	7	**50,746**	**(70,000)**	**(46,899)**	**(66,153)**	462,013
Transfers between funds		**(80,000)**	**80,000**	-	-	-
Net movement in funds		**(29,254)**	**10,000**	**(46,899)**	**(66,153)**	462,013
Total funds brought forward		**538,315**	**90,000**	**459,369**	**1,087,684**	625,671
Total funds carried forward		**509,061**	**100,000**	**412,470**	**1,021,531**	1,087,684

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 31 to 44 form part of these financial statements

COMMUNITY TRANSPORT ASSOCIATION UK
BALANCE SHEET

As at 31 March 2023

	Notes		As at 31 Mar 23 £		As at 31 Mar 22 £
Fixed assets					
Tangible assets	12		**18,439**		11,794
Investment	13		**100**		100
			18,539		11,894
Current assets					
Stocks	14	**14,758**		20,906	
Debtors	15	**192,566**		304,274	
Current Investments	16	**204,980**		203,860	
Cash at bank and in hand	23	**800,632**		769,884	
		1,212,936		1,298,924	
Creditors: amounts falling due within one year	17	**(209,944)**		(223,134)	
Net current assets			**1,002,992**		1,075,790
Net assets	20		**1,021,531**		1,087,684
Funds					
Unrestricted funds	21		**509,061**		538,315
Designated Funds	21		**100,000**		90,000
Restricted funds	21		**412,470**		459,369
Total funds			**1,021,531**		1,087,684

The financial statements were approved and authorised for issue by the board of trustees on 13 September 2023 and were signed below on its behalf:



Alison O'Dornan
Trustee

The notes on pages 31 to 44 form part of these financial statements

COMMUNITY TRANSPORT ASSOCIATION UK
STATEMENT OF CASH FLOWS

For the year ended 31 March 2023

	Notes	2023 £	2022 £
Net cash provided by/(used in) operating activities	22	**58,166**	455,275
Cash flows from investing activities:			
Purchase of fixed assets		**(26,299)**	(9,839)
Purchase of current investments		**(206,483)**	(914)
Sale of current investments		**205,363**	-
Net cash provided by /(used in) investing activities		**(27,419)**	(10,753)
Change in cash and cash equivalents in the year		**30,748**	444,522
Cash and cash equivalents at the beginning of the year		**769,884**	325,362
Cash and cash equivalents at the end of the year	23	**800,632**	769,884

Analysis of changes in net debt

	1 April 2022 £	Cash flows £	31 March 2023 £
Long-term borrowings	-	-	-
Short-term borrowings	-	-	-
Lease liabilities	-	-	-
Total liabilities	-	-	-
Cash and cash equivalents	(769,884)	(30,748)	(800,632)
Total net debt	(769,884)	(30,748)	(800,632)

The notes on pages 31 to 44 form part of these financial statements.

1. Accounting policies

Community Transport Association UK (CTA UK), which is a charitable incorporated organisation and limited to £1 per member has adopted the following accounting policies:

a) 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 UK and Republic of Ireland (FRS 102) (issued in October 2019) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Public Benefit Entity

Community Transport Association UK meets the definition of a public benefit entity under FRS102.

c) Going Concern

The COVID19 pandemic had an impact on the revenues from driver training products and minibus permits, though the CTA was able to make appropriate overhead reductions to mitigate the lost income as well as utilising unrestricted reserves. Product sales have now returned to pre pandemic levels. The trustees consider therefore that there are no material uncertainties about the charity's ability to continue as a going concern.

d) Group Financial Statements

Group accounts have not been applied as the charity's subsidiary is permitted to be excluded from group accounts by virtue of being dormant. These financial statements therefore present information about the charity as an individual undertaking and not its group.

e) Legal status of the charity

The charity is a charitable incorporated organisation and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

f) Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where income is received in respect of a future period, the amounts are reflected within deferred income.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are received. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

g) Government Grant Income

Income from government grants are included in restricted funds and recognised when the charity has entitlement to the funds, its receipt is probable and its amount can be measured reliably.

h) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for a specific purpose.

Restricted funds are funds which are used in accordance with specific restrictions imposed by donors.

i) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the cost of commercial trading activities including monthly journal production costs, corporate advertising costs, insurance commission costs and the costs associated with consultancy work.
- Expenditure on charitable activities includes costs related to government grants, memberships, member services and support, and training and conferences.

j) Allocation of support costs

Support costs are costs that cannot be directly attributed to particular headings and have been allocated to activities on a basis consistent with use of the resources. These costs relate to functions that assist the work of the charity but do not directly undertake charitable activities. The method of allocation of support costs is shown in note 7.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £100 are capitalised at cost.

Depreciation is provided on the cost of the tangible fixed assets at rates calculated to write off their cost, less residual value, on a straight line basis over their expected life-span as follows:

Computer equipment - over 3 years

Fixtures and fittings - over 3 to 5 years

m) Stock

Stock consists of purchased goods for resale. Stock is valued at the lower of cost and net realisable value.

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

o) Current asset Investments

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

p) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

q) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

r) Pension costs

The charity operates a defined contribution scheme that is auto-enrolment compliant. Contributions are charged to the SOFA as they become due and are managed by a third party.

s) Value Added Tax

The Charity is registered for VAT. Income and expenditure is shown excluding VAT except to the extent that VAT is not recoverable.

t) Judgements made by Management

In the process of applying the above accounting policies the management have made the following judgements in preparing the financial statements:

	2023	2022
	£	£
Stock write off provision	**1,973**	2,055
Bad Debt Provision	**5,405**	10,959

u) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Income from charitable activities

	2023	2022
	£	£
Restricted		
Grants received (see note 5)	**1,086,917**	3,478,695
	1,086,917	3,478,695
Unrestricted		
Memberships	**174,329**	171,496
Member Services & Support	**202,940**	208,424
	377,269	379,920

3. Income from other trading activities

	2023	2022
	£	£
Consultancy Fees	**16,667**	140,640
Monthly Journal Subscriptions	**23,188**	21,806
Advertisement Fees	**1,320**	4,723
Insurance Commission	**17,000**	23,199
Sundry Income	**-**	-
	58,175	190,368

4. Investment income

	2023	2022
	£	£
Bank Interest	**3,629**	1,200
	3,629	1,200

5. Grants received

The charity enjoys a close working relationship with each of the Government bodies of the United Kingdom who provide funding to enable the charity to carry out its charitable objectives.

Funding has also been received from non-government commercial entities.

The following is a summary of the funding provided by these entities.

	2023	2022
	£	£
Department for Transport Grant	**200,000**	200,000
Scottish Government Grant	**138,837**	138,600
Department for Infrastructure (NI) Grant	**55,100**	48,100
Welsh Assembly Government Grant	**216,646**	198,982
Tackling Loneliness	**476,334**	-
EU Project Funding (clawback)/receipt	**-**	(17,635)
Big Lottery Fund	**-**	50,000
Electric Vehicle Fund	**-**	1,249,798
Western Valleys Fund	**-**	1,063,675
Social Care Winter Pressures Fund	**-**	447,175
Transport for Health Fund	**-**	100,000
	1,086,917	3,478,695

6. Analysis of Expenditure 2023

	Cost of Sales £	Staff Costs £	Other Costs £	Governance costs £	Support Costs £	2023 Total £	2022 Total £
Raising Funds	-	24,700	23,912	556	26,061	**75,229**	106,143
	-	24,700	23,912	556	26,061	**75,229**	106,143
Charitable Activities:							
Grant Expenditure	-	533,735	522,389	12,089	65,601	**1,133,815**	3,268,987
Memberships	-	36,437	71	418	78,096	**115,021**	52,628
Member Services & Support	44,384	20,478	41,090	1,213	90,913	**198,078**	160,412
Designated costs	-	40,000	30,000	-	-	**70,000**	-
	44,384	630,650	593,550	13,720	234,610	**1,516,914**	3,482,027
	44,384	**655,350**	**617,462**	**14,276**	**260,671**	**1,592,143**	3,588,170

Analysis of Expenditure 2022

	Cost of Sales £	Staff Costs £	Other Costs £	Governance costs £	Support Costs £	2022 Total £	2021 Total £
Raising Funds	-	36,089	25,903	85	44,066	**106,143**	117,754
	-	36,089	25,903	85	44,066	**106,143**	117,754
Charitable Activities:							
Grant Expenditure	-	471,533	2,656,294	9,865	131,295	**3,268,987**	657,608
Memberships	-	12,608	304	18	39,698	**52,628**	88,431
Member Services & Support	40,582	16,684	54,747	154	48,245	**160,412**	88,342
	40,582	500,825	2,711,345	10,037	219,238	**3,482,027**	834,382
	40,582	**536,914**	**2,737,248**	**10,122**	**263,304**	**3,588,170**	952,136

Of the total expenditure, £458,327 was unrestricted (2022: £319,184) and £1,133,816 was restricted (2022: £3,268,989).

The support costs have first been allocated against the grant funded activities and then on the basis of activity income.

The governance costs have first been allocated against the cost of raising funds and then on the basis of activity expenditure.

In addition to the staff costs above, there are a further £85,091 (2022: £97,566) which are included in support costs.

6. cont.

Support costs can be analysed as follows:

	2023	2022
	£	£
Staff costs	**85,091**	97,566
Facility costs	**24,484**	24,246
Office costs	**36,075**	15,055
Travel, subsistence & meeting costs	**6,369**	234
Legal & professional	**38,559**	76,094
IT/Website costs	**31,374**	15,595
Sundry costs	**38,719**	34,514
	260,671	263,304

7. **Net income/(expenditure) for the year**

This is stated after charging/ (crediting):	2023	2022
	£	£
Depreciation	**7,641**	4,712
Operating lease rentals – property	**33,103**	41,946
Operating lease rentals – equipment	**1,757**	2,808
Bad debts incurred/(recovered)	**(5,110)**	9,726
Loss on disposal of fixed assets	**12,086**	
Auditors remuneration:		
Audit	**6,800**	6,450
Corporation Tax Computation	**-**	-

8. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

Staff costs were as follows:	**2023** **£**	2022 £
Salaries and wages	**642,866**	544,489
Redundancy and termination costs	**-**	12,478
Social security costs	**60,392**	49,152
Employer's contribution to a defined contribution pension scheme	**26,199**	23,737
Other forms of employee benefits	**10,984**	4,624
	740,441	634,480

The following number of employees received total employee benefits (excluding employer pension costs) during the year between:

	2023 **No.**	2022 No.
£60,000 - £69,999	**-**	-
£70,000 - £79,999	**-**	1
£80,000 - £89,999	**-**	-

The total employee benefits including pension contributions of the key management personnel were £292,080 (2022: £172,804)

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalling £2,666 (2022: £3,972) incurred by 8 (2022: 8) trustees relating to attendance at meetings of the trustees.

9. Staff Numbers

The average number of employees (head count based on staff employed) during the year was as follows:

	2023 **No.**	2022 No.
Raising Funds	**0.7**	1.0
Grant Funded Activities	**15.6**	13.4
Memberships	**1.1**	0.4
Member Services and Support	**0.6**	0.5
Governance	**0.2**	0.2
Support	**2.3**	2.6
	20.5	18.1

10. Related Party Transactions

The charity had no transactions with related parties during 2023 (2022: £nil).

The charity has a subsidiary company CTA Trading Limited which was dormant throughout 2022 and 2023.

As at 31 March 2023 the amounts owed by the subsidiary amounted to £nil (2022: £nil).

The assets and liabilities of the subsidiary were:	**2023** £	2022 £
Current assets	100	100
Creditors: amounts falling due within one year	-	-
Total net assets	**100**	100
Aggregate share capital and reserves	**100**	100

11. Taxation

The charity is exempt from corporation tax as all of its income is charitable and is applied for charitable purposes.

12. Tangible Fixed Assets

	Computer Equipment £	**Fixtures & Fittings** £	**Total** £
Cost			
At 1 April 2022	68,118	15,452	83,570
Additions	26,299	-	26,299
Disposals	(12,504)	(939)	(13,443)
At 31 March 2023	**81,913**	**14,513**	**96,426**
Depreciation			
At 1 April 2022	60,550	11,226	71,776
Charge for the year	6,350	1,291	7,641
Disposals	(602)	(828)	(1,430)
At 31 March 2023	**66,298**	**11,689**	**77,987**
Net book value			
At 31 March 2023	**15,615**	**2,824**	**18,439**
At 31 March 2022	7,568	4,226	11,794

Capital expenditure contracted for, but not provided for in the financial statements, was £nil (2022: £nil).

13. Investment

The charity's investment of £100 relates to the 100% holding in its wholly owned subsidiary, CTA Trading Limited. (see note 10).

14. Stock

	2023	2022
	£	£
Purchased goods for resale	**14,758**	20,906
	14,758	20,906

The value of stock impaired at the year end was £2,055 (2021: £2,110).

15. Debtors

	2023	2022
	£	£
Trade debtors	**54,745**	164,263
Other Debtors	**864**	868
Prepayments & Accrued Income	**136,957**	139,143
	192,566	304,274

16. Current Investments

	2023	2022
	£	£
Carrying value and market value at the beginning of the year	**203,860**	202,916
Additions to investments at cost	**206,483**	914
Sale of current investments	**(205,363)**	-
	204,980	203,860

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Amounts due to subsidiary undertaking	**100**	100
Trade creditors	**46,288**	68,746
Other taxation and social security	**21,318**	17,813
Accruals	**115,693**	110,571
Deferred income	**26,545**	23,010
Sundry Creditors	**-**	2,894
	209,944	223,134

18. Deferred Income

Deferred income comprises corporate supporter income and trainer agent fees which are spread over the period to which they relate, plus any conference income invoiced in advance.

	2023	2022
	£	£
Balance brought forward	**23,010**	20,325
Amount released to income in the year	**(23,010)**	(20,325)
Amount deferred in the year	**26,545**	23,010
Balance carried forward	**26,545**	23,010

19. Financial Instruments

	2023	2022
	£	£
Financial assets measured at amortised cost	**1,156,188**	1,241,867
Financial liabilities measured at amortised cost	**(176,752)**	(200,025)

Financial assets held at amortised cost comprise trade debtors, other debtors, accrued income, current asset investments and cash at bank.

Financial liabilities held at amortised cost comprise trade creditors, sundry creditors, other taxation and social security and accruals.

The Charity's income, expense, gains and losses in respect of financial instruments are:

	2023	2022
	£	£
Total interest income for financial assets held at amortised cost	**3,629**	1,200
Total interest expense for financial liabilities held at amortised cost	**3,733**	2,726

20. Analysis of group net assets between funds – current year

	General Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	18,539	-	-	18,539
Current assets	700,466	100,000	412,470	1,212,036
Creditors due within one year	(209,944)	-	-	(209,944)
	509,061	**100,000**	**(412,470)**	**1,021,531**

Analysis of group net assets between funds - prior year

	General Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	11,794	-	-	11,794
Current assets	721,019	90,000	488,005	1,299,024
Creditors due within one year	(194,498)	-	(28,636)	(223,134)
	538,315	**90,000**	**459,369**	**1,087,684**

21 Statement of funds movement

	1 April 2021	Incoming Resources	Resources Expended	Transfers	31 March 2022
	£	£	£	£	£
Restricted funds					
Dept for Transport grant	-	200,000	(200,000)	-	-
Scottish gov't grant	-	138,600	(138,600)	-	-
Dept for Infrastructure – NI grant	-	48,100	(48,100)	-	-
Welsh gov't grant	-	158,982	(198,982)	-	-
DFT minibus grant	191,779	-	-	-	191,779
EU Connecting Communities Fund	19,881	(17,635)	(2,246)	-	-
DFT – MiDas Development	38,000	-	(38,000)	-	-
Big Lottery Fund	-	50,000	(40,000)	-	10,000
Electric Vehicle Fund	-	1,249,798	(1,224,798)	-	25,000
Western Valleys Fund	-	1,063,675	(1,018,675)	-	45,000
Social Care Winter Pressures Fund	-	447,175	(359,585)	-	87,590
Transport for Health Fund	-	100,000	-	-	100,000
Total restricted funds	**249,660**	**3,478,695**	**(3,268,986)**	**-**	**459,369**
Unrestricted Funds					
General Funds	356,011	571,488	(319,184)	(70,000)	538,315
Designated Fund – Judicial Review	20,000	-	-	70,000	90,000
Total unrestricted funds	**376,011**	**571,488**	**(319,184)**	**-**	**628,315**

	1 April 2022	Incoming Resources	Resources Expended	Transfers	31 March 2023
	£	£	£	£	£
Restricted funds					
Dept for Transport grant	-	200,000	(200,000)	-	-
Scottish gov't grant	-	138,837	(138,837)	-	-
Dept for Infrastructure – NI grant	-	55,100	(55,100)	-	
Welsh gov't grant	-	216,646	(216,646)	-	
DFT minibus grant	191,779	-	(13,510)	-	178,269
Big Lottery Fund	10,000	-	(5,000)	-	5,000
Electric Vehicle Fund	25,000	-	-	-	25,000
Western Valleys Fund	45,000	-	(4,690)	-	40,310
Social Care Winter Pressures Fund	87,590	-	-	-	87,590
Transport for Health Fund	100,000	-	(52,912)	-	47,088
Tackling Loneliness	-	476,334	(447,121)	-	29,213
Total restricted funds	**459,369,**	**1,086,917**	**(1,133,816)**	**-**	**412,470**
Unrestricted Funds					
General Funds	538,315	439,073	(388,327)	(80,000)	509,061
Designated Fund – MiDas Development	60,000	-	(40,000)	80,000	100,000
Designated Fund – CEO/Trustee Recruitment	30,000	-	(30,000)	-	-
Total unrestricted funds	**628,315**	**439,073**	**(458,327)**	**-**	**609,061**

Purposes of restricted & designated funds

The 4 Government grants are grants awarded in order to enable the charity to support charitable bodies or persons who supply transport to groups or individuals in need of mobility which would otherwise be denied.

The DFT minibus grant related to a grant awarded in order for the charity to administer the provision of minibuses awarded by the Department of Transport to various community transport charities. All of the minibuses have now been allocated and the balance of the grant is being used to fund further DFT projects.

The Wales EU Connecting Communities Fund relates to a grant awarded by the European Union in order to develop innovative solutions and projects to solve community transport issues in Wales. A provision has been made for the refund of unused grant funding.

The DFT MiDAS development grant relates to funding to support the development of MiDAS (Minibus Driver Awareness Scheme).

The Big Lottery Fund relates to funding to be used to develop and improve the organisations infrastructure.

The Electric Vehicle Fund relates to funding received from the Welsh Government in order to administer and distribute grants to members for the purchase electric vehicles.

The Western Valleys Fund relates to funding for the CTA to pilot a demand responsive transport solution that will connect communities across the valleys, supplementing gaps in existing transport provision, increasing availability of accessible transport for those with mobility needs, and driving behaviour change for those currently using private transport.

The Social Care Winter Pressures Fund relates to a grant from the Welsh Government to support the delivery of activities over the winter months.

The Transport for Health Fund relates to funding from the Aneurin Bevan Health Board in order to continue to develop the Gwent Transport to Health project, connecting patients, visitors and staff with health settings across the health board's footprint.

The Tackling Loneliness Fund supports various pilot schemes in order to develop evidence on how community transport can reduce the number of people feeling lonely across communities in England.

The designated funds relate to funds set aside to cover costs of the MiDAS Development Project.

22. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023	2022
	£	£
Net movement in funds	(66,153)	462,013
Add back depreciation charge	7,641	4,712
(Profit)/Loss on disposal of fixed assets	12,013	-
(Increase)/decrease in stocks	6,148	10,557
(Increase)/decrease in debtors	111,708	(70,045)
Increase/(decrease) in creditors	(13,191)	48,038
	58,166	455,275

23. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand	300	300
Current accounts	632,379	616,949
Deposit accounts	167,953	152,635
	800,632	769,884

24. Operating lease commitments

As at 31 March 2023 the charity had future minimum lease payments under non-cancellable operating leases as set out below:

	Property		Equipment	
	2023	2022	2023	2022
	£	£	£	£
Within one year	32,932	38,572	1,168	1,757
Within two to five years	57,909	-	4,088	4,672
After more than five years	-	-	-	584
	90,841	38,572	5,256	7,013

25. Pension Costs

CTA operates a defined contribution pension scheme through Royal London. The scheme is fully compliant with auto-enrolment legislation. There are two versions of the scheme in operation. For all employees who joined the scheme after the auto-enrolment date of 1 October 2015, contributions are split as 5% from the employer and 3% from the employee. For employees who were members of the scheme prior to the auto-enrolment date, contributions are related to their length of service rising to a maximum of 6% from the employer. In order for that version of the scheme to remain auto-enrolment compliant as the statutory contribution rates increase, employees were required to make either a 2% or 3% personal contribution to the scheme from 1 October 2018.

Total employer contributions to the scheme in the year were £26,199 (2022: £23,737)

The total amounts paid into the scheme in the year were £38,552 (2022: £34,602).

26. Capital Commitments

There are no capital commitment as at 31st March 2023 (2022: £nil)

27. Comparative Statement of Financial Activity

Income from:	Notes	Unrestricted Funds £	Designated Funds	Restricted Funds £	Total funds Year to 31 March 2022 £
Charitable Activities	2	379,920	-	3,478,695	3,858,615
Other Trading Activities	3	190,368	-	-	190,368
Investments	4	1,200	-	-	1,200
Total		571,488	-	3,478,695	4,050,183
Expenditure on:					
Raising Funds		106,143	-	-	106,143
Charitable Activities		213,041	-	3,268,986	3,482,027
Total resources expended	6	319,184	-	3,268,986	3,588,170
Net income/(expenditure)	7	252,304	-	209,709	462,013
Transfers between funds		(70,000)	70,000	-	-
Net movement in funds		182,304	70,000	209,709	462,013
Total funds brought forward		356,011	20,000	249,660	625,671
Total funds carried forward		538,315	90,000	459,369	1,087,684

COMMUNITY TRANSPORT ASSOCIATION UK

England & Wales - Charity number 1002222

Accounts

community transport association

COMMUNITY TRANSPORT ASSOCIATION UK

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2022

Charity Number (England & Wales): 1002222

Charity registered in Scotland: SC038518

COMMUNITY TRANSPORT ASSOCIATION UK
TRUSTEES REPORT

For the year ended 31 March 2022

---

1. OUR PURPOSES AND ACTIVITIES

Purpose

The objects of the charity are to relieve age, financial hardship, ill-health or disability by the provision of education and support to charitable bodies or persons who supply transport to groups or individuals in need of such relief.

The vision that we work toward is of a world where people can shape and create their own accessible and inclusive transport solutions.

Public Benefit

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public Benefit: Running a Charity (PB2)". The charity provides a wide range of advice, training, publications, advocacy, events, development support, and other services to providers of community transport throughout the United Kingdom. We also help people to establish community transport schemes and help existing organisations to learn from each other and work effectively. Our free advice and information service covers all issues relating to voluntary, community and accessible transport for both members and non-members alike, thereby ensuring that Community Transport Association UK (CTA)'s expertise is readily available to all who may require it across the UK.

The extensive range of services provided by CTA helps many different organisations to deliver local solutions to meet specific transport needs identified in their communities. As such, our work of empowering community-based organisations and local authorities directly contributes to the well-being of people and communities. CTA is dedicated to promoting the role of voluntary and community transport to enable social inclusion, access, mobility and choice. We continue to work to influence government and others at national, regional and local level, to build support and investment for the community transport sector.

With staff based in all four nations of the UK, CTA works to the public benefit of its members, non-members and community transport users who are affected by different policies, legislation and political agendas, and is recognised as the voice of community transport across the UK.

Activities

The purposes of the charity are:

- Championing accessible and inclusive transport
    - We will be the UK's leading authority on making transport more accessible and inclusive for the benefit of the communities served by our members.
- Connecting people and ideas
    - We will be recognised as the UK's main hub for the creation and exchange of knowledge, ideas and innovation on improving the accessibility and inclusivity of transport
- Strengthening our members and raising standards.
    - We work with our members to promote high standards of practice in community transport and support them to deliver excellent services

Putting these strategies into action we have four major areas of activity which are: member services; support and engagement; policy and advocacy; and projects and events.

Our work as described below is in the furtherance of developing the community transport sector to enable communities to shape and create their own accessible and inclusive transport solutions.

Member Services

CTA's advice and information service is available across the UK. We are the only organisation in the UK that provides a comprehensive and free advice and information service on community transport issues. CTA are the custodians of sector-led performance standards for community transport and through our advice service we support operators to work to these. Issues which CTA would advise on generally include; licensing, passenger safety, training enquiries and vehicle maintenance. CTA's advice and information service is delivered by staff who advise members by telephone and email. As part of this service we also provide a range of print and digital resources for our members and supporters.

In addition to the free advice service CTA manages a national training programme (MiDAS) and provides in-house training programmes to members. CTA also works with partners to deliver training and training resources to members.

Support and Engagement

We devote a significant amount of staff resource to developing and maintaining relationships with our members, funders and other external stakeholders. This enables us to: connect people and ideas, champion the role of inclusive and accessible transport to those outside of the community transport sector, and through these new relationships undertake project work which will strengthen the sector. Our relationship management is carried out primarily through our

Chief Executive and Country Directors and through our developing communication channels which are managed by the staff team.

Our current communication channels are: CTA's website and blog, Twitter and LinkedIn accounts; "Together" the Journal of CTA; and News Brief (CTA's monthly newsletter.) Each communication channel serves a slightly different purpose, but they provide a unified means of reaching out to stakeholders and connecting members.

Policy and Advocacy

CTA works on behalf of its members to contribute to the formation of public policy where community-led transport solutions can improve access and inclusion. This has involved developing relationships with government departments (particularly the Department for Transport and their equivalents in Wales, Scotland and Northern Ireland), as well as government Ministers. This has involved arranging regular meetings to further relationships and the continued involvement of colleagues across government in our events such as the CTA Roadshow and annual conferences.

CTA collects membership insights to influence others across the sector. This year we have collected information from members on a range of issues including the profile of their organisation, changes to local services and their reasons for being a CTA member.

Projects and Events

CTA hosts events across the UK to connect members and share ideas. In the last year these have remained online, and have been at the centre of the organisation's support for members through the pandemic.

CTA's attendance at events enables us to gain new supporters, share ideas from the sector and build coalitions of supporters to develop inclusive and accessible transport solutions. Ultimately, this provides mechanisms through which members can access new funds, learn new ideas, and improve services to their users.

From time to time, CTA runs a range of projects and programmes that enable us to receive positive engagement from new partners who work within commercial transport, infrastructure and third sector organisations. Our income development is centred on building relationships that lead to investment in project work where there will be direct benefits to our members and the communities they serve. This has included developing relationships across the public and private sector and with key funders such as the Department for Transport.

2. ACHIEVEMENTS AND PERFORMANCE

CHAMPIONING CT

We want to see greater attention given to community transport and the everyday experiences of its users in policy-making and the commissioning of local transport services. This involves showing how community transport is relevant and responsive to key areas of public policy and how our members improve quality of life for people and families in their local communities.

Building meaningful relationships with policy-makers, regulators, commissioners and other stakeholders to create a fair and workable regulatory and policy environment

2022 was another election year, with local government elections in England, Scotland and Wales and devolved assembly elections in Northern Ireland on 5 May, where CTA made its mark on the political landscape.

In February 2022, we launched our Scottish local elections campaign, which had significant success and has given us a strong platform to build new relationships and partnerships with local government transport leaders and officials. We engaged over 300 candidates across Scotland with our manifesto, *Sustainable Transport for All*, either directly via outreach by CTA or indirectly via our members. This two-pronged approach to deploy CTA's strategic view at a national level and to harness the energy and reach of our networks at a local level has helped to increase awareness of and support for the Community Transport sector across Scotland at a critical moment. We secured endorsements from three major political parties; in one national and two local manifestos; and from twenty-one individual candidates representing five political parties across four local authorities. We also secured national and local media coverage for our manifesto.

Also in Scotland, we have been focusing on re-establishing CTA as a recognised, respected and influential voice for our sector, its interests and thought leadership on sustainable transport in the worlds of Scottish politics and policymaking. It has been our aim to increase our policy and public affairs outputs to strengthen our ability to champion the Community Transport sector; inform a broader range of policymaking processes; and influence politicians, policymakers and stakeholders at national, regional and local levels. We responded to ten government consultations and parliamentary inquiries and established new relationships across Scottish Government departments, from Health and Primary Care to Climate Change.

In March the Northern Ireland team launched their own manifesto ahead of the 2022 Assembly Elections, our Northern Ireland Director reached out to all seven political parties in Northern Ireland, specifically focusing on MLA's running in rural constituencies to highlight the potential the sector has and how their influence was needed to help unlock its potential. Our manifesto was also shared with the Rural Community Network (RCN) and the Northern Ireland Council for Voluntary Associations (NICVA). The document became a jumping off point for key stakeholder and political engagement when the Northern Ireland Director was focusing on re-establishing CTA's presence in Northern Ireland after a gap of seven months.

In Wales we have been closely focused on influencing and shaping the new Wales Transport Strategy – Llwybr Newydd. Published in May 2021 and recognising community transport as sharing equal importance as other transport modes for the first time, this strategy presents a step change in Welsh Government's determination to deliver a truly integrated, accessible, inclusive and sustainable transport network for all Welsh citizens. Throughout the year we have worked closely with colleagues from Welsh Government and Transport for Wales, helping them to understand the value of community-led transport and influencing the policy

landscape through partnership working. Following this focused and positive engagement, the end of the year saw a number of key events recognising the importance of community transport to an integrated and inclusive transport network and a set of clear commitments to the sector published in 'Bws Cymru', Wales' national transport delivery plan.

CTA has acknowledged that we need to become more impactful politically within England and improve the visibility and connectivity of our policy work with members and wider audiences. We want members to feel what we are doing is relevant and responsive to what they view as priorities, and so members can see the action being taken. This involves finding some new approaches to how we work, not just doing more policy work but also finding better ways to ensure that this is well received by members.

The proposed solution to this is that there will be two new roles created for 2022/23 which have a focus on England and ensuring that we are able to better represent our members. They are a Director for England and a Policy and Research Officer.

Proposed focus and priorities for Director for England

- Growing opportunities for member involvement in our policy shaping.
- Focus on central government and national political institutions.
- Re-establishing regular contact with MPs with a view to rebuilding the APPG.
- Better evaluation and reporting of our impact on policy change.

Proposed focus and priorities for reformed Policy and Research Officer role

- Research and data collection (building on Scotland mapping project).
- Developing our understanding of how members are organised in England and relate to local government structures.
- Focus on being our in-house expert on local government and the local geography of transport policy in England.
- Supporting members to be involved in local influencing by providing resources to support members to work locally on issues that align with what we are doing nationally.
- Participating in delivery of the advice service to help members make connections between policy and their work.

Improve the evidence base on the practices, performance and impact of community transport through involving our network and other organisations that research relevant policy areas

Throughout the period, 'Mapping Scotland' has been our flagship project for the team north of the border. In collaboration with CTA members and in partnership with Transport Scotland, we are building the first-ever accessible, interactive and online map of Community Transport in Scotland as a resource for our sector, policymakers, funders and passengers. We have been working hard to gather data, evidence and insights from our membership to also develop the first "State of the Sector"-style report for Community Transport in Scotland since 2015.

The CTA team across the UK has also supported a number of academics, researchers and others with their work on issues like accessibility, decarbonisation and transport poverty. We supported the development of Sustrans Cymru's paper on transport poverty in Wales, 'Making the Connection' (published in May 2022), and contributed a paper to Welsh Government's research into double energy vulnerability in February, highlighting the essential contribution community transport makes in communities experiencing multiple deprivation. We provided expert testimony to a series of academic roundtables hosted by Cardiff University Centre for Climate and Social Transformation (report due in 2022/23) and to a separate research project led by University of Hertfordshire and funded by the Rural Town Planning Institute (findings published in July 2022). We also supported the work of the Wales Centre for Public Policy on Tackling Loneliness through the Covid-19 pandemic, highlighting the key role played by CTOs in supporting people who were shielding.

Following the successful publication of the "Serving Northern Ireland" and "Serving Scotland" reports in 2020/21, in April 2021 we launched a member survey across the UK to try to build a more complete picture of the impact of the pandemic on the CT sector as a whole, with a particular focus on England and Wales and with the aim being to produce a report we could share with members and our external stakeholder network. Unfortunately, this project was ultimately unsuccessful as the survey sent to the member network shifted focus significantly from the approach taken in Scotland and Northern Ireland, becoming too expansive and asking about multiple areas and datasets. This made it difficult, confusing and time consuming for members and resulted in a very low response rate, and unusable, unrepresentative data.

This has been a key lesson for the Leadership Group to take forward in our engagement with members. It is absolutely essential that when we seek their support and insights, we do so in a focused and targeted way which values their time, facilitates their participation, and includes a feedback loop to ensure they remain engaged at each stage of the project, with their contribution recognised. We can already see the impact of this approach in the Mapping Scotland project, with significantly higher response rates, positive member feedback, and a wide-ranging usable dataset beginning to emerge. This will be further tested in the AMAP campaign, and the Mapping Wales project launching in summer 2022. It is essential that we are consistent in our approach to member engagement across the country and take on board the lessons learned from the unsuccessful approach taken in the past.

Show how better outcomes are achieved for people and communities when they have passenger transport services that are locally owned and run by the community

Following extensive engagement with the 'Shared Prosperity' team within Welsh Government, in early 2022 we were able to secure investment into a pilot project connecting low-income families and individuals across the 'Western Valleys' region of south Wales. This will involve the co-production of multimodal, sustainable transport services which are focused on meeting the needs of communities across Neath Port-Talbot, Swansea, Carmarthenshire and Ceredigion. Four of CTA's members are currently working in partnership with representatives from each of their local communities, to map the needs and assets within the target areas and design accessible and inclusive services which enhance and integrate with existing transport networks. This project will launch later in 2022.

With the ongoing pandemic precautions in place, we decided it would be unwise to attempt to bring the sector together for an in-person conference this year. However, we still wanted to recognise and celebrate the contribution of the sector and raise the profile of the vital work our members do with and for their local communities. In November 2021, we hosted #CTAwards21, a virtual awards ceremony designed to be accessible to all from their homes and offices. Our nominations were reviewed by a stakeholder panel made up of representatives from the Department for Transport, Social Finance, Endsleigh Insurance and Transport for Wales, and Development Trust Association Scotland, who told us that the calibre of the nominations made it very difficult to decide a winner in almost every category!

You can see a recap of the awards and download a copy of the beautifully put together 'Winners Booklet' at here, which brings together pen pictures of the successful organisations and individuals who represent the very best of the CT sector.

In the run up to Christmas 2021 we launched a new 'Community Transport Advent Calendar', giving us a daily opportunity to showcase the incredible work delivered by our members across the UK. With posts across all our social media channels for the lead up to Christmas, and a summary blog posted at the end of the month, we were thrilled to be able to share stories from a wide range of operators about the work they do and the ways in which they support their communities at Christmas and throughout the year. Building on our very well-received annual posts for 'Volunteers Week' which focus on the contribution made by volunteers to the sector, this more holistic view of the range of ways in which our members deliver community support gave a lovely way of sharing their work with a wider audience, alongside thanking them for their efforts.

CONNECTING CT

We want to be at the heart of a vibrant network of people and organisations pursuing a social mission within the world of passenger transport.

Keep our members informed about new developments in policy and practice

As public health restrictions have changed and eased, CTA has continued to keep our members up to date throughout the pandemic on the latest guidance in each of the four nations through website and email updates, as well as providing specific advice and support to members on how best to keep their staff, volunteers and users safe.

During the period, our 'Scotland Spotlight' weekly e-newsletter has continued to be a key method of communication with Scottish members, especially in highlighting critical funding opportunities. Levels of engagement are now well above industry averages, as we continue to provide relevant and useful content.

Following consultation with the network, the Wales team have chosen to communicate with members monthly via an email newsletter. This brings together news and updates on work led by the CTA Cymru team, alongside member success stories, funding opportunities and training programmes relevant to the sector. This allows us to ensure a flow of nation-specific information for members to access which complements the UK-wide News Brief and Together publications.

We have also hosted a number of member roundtable events, creating space for interested members to engage with and shape our policy work around delivery of Llwybr Newydd. This has empowered members to have a voice in, and influence over, the implementation of this fundamental reshaping of Wales' transport network. In 2021 this was supported by our collection of a suite of case studies on Welsh members' response to the Covid-19 pandemic, as this greatly enhanced our understanding of the creativity and resilience of the sector's response. This allowed us to articulate more accurately the challenges operators are now facing around mainstreaming services which were a response to the novel coronavirus, while managing the significant uplift in demand operators experienced towards the end of the year.

Northern Ireland has launched a newsletter to engage with all their members from across Northern Ireland to rebuild that relationship with the non-primary membership base which is work that hadn't been undertaken for a number of years. There is still a lot of work to do in that regard, and there are plans in the future to work to improve the provision for non-DFI grant funded members.

In April 2021 we created a suite of resources to support members to better understand the newly launched UK Bus Strategy 'Bus Back Better'. This new approach will mean significant changes, opportunities and challenges for operators in England. With the variation across the country in how local authorities approach this new policy landscape, we felt it was essential that we equip our members with the information they need to be able to make sense of what it could mean for them. This was complemented by a webinar on 'Full Cost Recovery', delivered in partnership with ECT, to ensure that operators are considering the full cost implications of any potential Enhanced Quality Partnerships alongside the opportunities these may present.

Supporting and creating opportunities for our members and supporters to come together, exchange ideas and be inspired.

The restriction on in-person meetings led us to adopting online platforms for delivering events, which enabled a flourishing of opportunities for member engagement. Throughout the year, we organised online member drop-in sessions every Friday which proved to be very popular and are still ongoing. These created excellent opportunities for members to come together each week and talk to each other, the CTA team, and guest speakers, asking questions and sharing ideas.

In Scotland, we launched a monthly online events programme, which has addressed key issues for members, brought in external speakers, provided access to government and raised participation and engagement levels.

In Northern Ireland there has been a series of online programmes, addressing key issues for members including transport to health, phasing out of Covid-19 restrictions and how to continue to protect passengers. The Northern Ireland Director has attended and provided secretariat for the bi-monthly rural community partner meetings, including setting part of the agenda to discuss key issues and to learn and understand more about the sector in Northern Ireland.

In Wales we have continued to hold our bi-annual member forums via zoom, holding space for Welsh members to come together, learn, ask questions and share progress. We are finding that these sessions are perceived as highly valuable by those who attend, but many of our membership choose not to join. While we have excellent direct engagement with many of them, it feels as though currently we are not offering the right value proposition for those members who are not currently regular attendees. The team are working

on a new plan for events from September 2022 to explore different ways in which we can add value through our Welsh events offer.

In England the team have started to develop a network of forums bringing members together, this work has focused on the first phase during 2021-2022 with a mapping exercise to identify members within each region and existing forums that CTA can link into. The initial forums are in Somerset, West Midlands, Cheshire East and Greater Manchester. Through these meetings, along with raising the profile of CTA, we have been sharing best practice and supporting members to connect, exchange ideas and be inspired.

Build alliances with like-minded organisations to collaborate and campaign on issues of common interest

In November 2021, CTA and a wide range of coalition partners in the 'Sustainable Transport Alliance' (STA) hosted an event at COP26 to highlight how diverse voices, enthusiasm and creativity can be harnessed to achieve low-carbon transport systems and behaviours in local communities.

Transport emissions are rising faster globally than any other sector. While a shift to cleaner vehicles is important, it will take decades to take effect. To achieve meaningful change quickly, we must shift reliance away from private cars, making public and community transport, walking, cycling and shared mobility the 'natural choice'. Research shows the social side of this change is vital: creating place-based solutions, integrating low-carbon modes, and encouraging and enabling sustainable transport behaviours.

CTA directly engaged with our members over two specific advice drop in sessions on what they are already doing to deliver services sustainably, and what support they need to be able to do more. These insights were fed into the STA to shape the session, and the coalition of partners have followed this impactful and well-attended event with regular network meetings to identify and develop other opportunities to collaborate. In these bi-weekly meetings CTA has been able to influence and feed-in UK wide sustainable transport policy and raise the profile of the CT sector in doing so.

CTA has been building new alliances to tackle the impact of record inflation and the cost of living crisis on our members and the wider voluntary sector. Since early 2022, we have been leading a coalition of eleven organisations from across England, Scotland, Wales and Northern Ireland calling on the UK Government to review and deliver an inflationary uplift to the Approved Mileage Allowance Payment (AMAP) rates to better support volunteer drivers.

In Scotland, CTA boosted our profile and our ability to collaborate by joining the Scottish Parliament's Cross-Party Groups on Poverty and Sustainable Transport and Transform Scotland, a coalition advocating for sustainable transport.

CTA in Northern Ireland has influenced decision makers in Stormont to set up a Sustainable Transport APG, this will help CTA to have a voice which it hasn't had before at government level to champion CT.

SUPPORTING CT

We want our members and other community organisations providing transport to work with us to promote high standards of practice and services being delivered in a safe, legal and caring way.

Promoting CTA's Performance standards and provide resources that support members to use them to shape and direct their work and improve their overall effectiveness

In 2020, CTA took the decision to pause the rollout of our Performance Standards as we needed to prioritise support focused around members dealing with and reacting to the changes forced by the Covid-19 pandemic. We took the decision early in 2021-22 to remain focused on delivering operational support, as demand for

support from the member network remained high in the context of changing government legislation and advice, rising and falling waves of case numbers, the rollout of the national vaccination programme, and operators restarting mothballed services. The Leadership Group will be revisiting the Performance Standards in 2022/23 to explore ways in which they can underpin an improved member resource suite which supports our members to grow their capacity and resilience for the future.

Providing advice and information to members to help them understand and work within the regulatory and commissioning environment and established good practice

Over this year our advice team handled 852 formal enquiries, with 166 (19%) of these being COVID-related. 574 (67%) queries were sent by CTA members and 278 (33%) by non-members. 330 (39%) of these have come from primary purpose organisations, 248 (30%) from secondary purpose organisations, 125 (15%) from education bodies, 46 (5.5%) from public sector bodies, (78 (10%) from individuals and 25 (0.5%) from private companies.

The most common areas where advice was requested were:

- Section 19 permits
- Driver licensing requirements
- Vehicle maintenance requirements
- Funding
- MiDAS training

Colleagues from across the UK also provided a range of advice, guidance, and support to organisations directly as part of our outreach and development work. This included case work around operators transitioning to O licenses, support with refused S22 permit applications, regional consultations on funding cuts, and training for staff and volunteers new to the CT sector. While it is harder to quantify this support, member feedback consistently shows that it is highly valued in enabling operators to deliver their services effectively, safely and legally.

In August 2021, we produced a briefing for members on the NHS England and NHS Improvement review of non-emergency patient transport services (NEPTS), setting out how a new national framework could make these services consistently more responsive, fair and sustainable. It was rewarding after several years of policy influencing, to see the vital contribution made by the CT sector recognised in the NEPTS report, which not only references community transport throughout, but further sets out how the sector's contribution can be better strengthened and integrated into the NEPTS network.

Managing a national programme of quality assured education and training to enhance driving standards and the safe operation of community transport vehicles

In the period covered by this report 16,135 MiDAS certificates have been issued, compared to 3,859 in 2020/21, reflecting the ability of many organisations to return to training following the easing of restrictions.

Throughout the pandemic, many MiDAS trainers were able to start delivering elements of the MiDAS theory course online so that drivers could continue to access training. We were also flexible in allowing drivers and trainers to extend their certificates if they had been unable to access training due to COVID-19 restrictions.

Throughout the year we have been exploring an exciting new partnership with Hampshire County Council and Motability to ensure that MiDAS continues to meet the needs of our members, supporting them to deliver safe, legal and caring journeys. The three partners have signed a Memorandum of Understanding to set our vision for the transformation of MiDAS, namely: to become the leading platform for all aspects of driver and passenger assistant training (including accessibility training) across the transport sector – building on its existing position as a strong training programme for all organisations using minibus drivers and passengers assistants and creating the 'gold standard' for inclusive driver training and disability awareness. Throughout 2022/23 we will be driving this transformation forward, starting with a research and engagement exercise to gain a better understanding of how training for drivers and passenger assistants can impact on the experience and confidence of passengers.

Working with companies supplying the sector to develop and promote quality assured and affordable products and services created with our members' needs and ways of working in mind.

We continued to have a very productive relationship with Endsleigh Insurance who are our partners for our CTA Insurance scheme – a bespoke insurance offering for CTA members. Take-up of policies with Endsleigh has been healthy and member feedback has been positive. We have also been grateful for additional support from them, for example, they attended an advice drop-in to discuss risk management and partnered with us as Headline Sponsors for the 2021 Community Transport Awards.

We have continued to sell advertising space in *Together*, our quarterly membership journal, despite financial constraints from the coronavirus pandemic affecting many of our partners.

GROWING CT

We are constantly on the lookout for opportunities to extend the reach and impact of the community transport model and mobilise new investment to enable those transformations.

Working with funders to encourage a strategic approach to investment in transport by and through community-run services

The need for appropriate and fair funding to decarbonise the Community Transport sector as part of a just transition to net zero has been recognised as a priority for CTA across the UK. In Scotland, we worked with the Scottish Government and the Energy Saving Trust to deliver a highly successful pilot round of the Plugged-In Communities Grant Fund, which enabled several Community Transport operators to purchase zero-emissions vehicles, decarbonise their fleets and take climate action in their communities.

In Wales, 2021/22 saw a number of opportunities to secure additional funding for the sector. In addition to the Western Valleys investment of £1.3m, we were also able to secure £500,000 from Welsh Government as part of their "Winter Plan" to enhance capacity and reduce demand on clinical health and social care services, and £100,000 from Aneurin Bevan University Health Board to continue the partnership delivery of our "Transport to Health" programme begun in 2020/21. We also saw the final deliveries of vehicles funded through Welsh Government's 2020/21 'Ultra Low Emissions Vehicle' fund, which had been substantially impacted by delays in the supply chain.

While this additional funding for the sector is welcome, these short term and reactive funding opportunities restrict the sector's ability to co-produce meaningful projects in partnership with their stakeholders and service users. Added to this, the ongoing focus on "innovative projects" means that those services which have consistently met the needs of their community and struggle to cover their core costs (particularly since Covid swallowed substantial amounts of operational reserves), continue to have issues with late payments and unreliable grant revenue. We have consistently reinforced the message – through all influencing channels and opportunities – that the sector needs consistent, pre-planned strategic investment that recognises its contribution, and the impact should such services be unable to continue to run. This work will continue until Welsh Government and other strategic funders make the changes necessary to fully and comprehensively support the sector sustainably.

Developing and delivering capacity building programmes which focus on finding new ways to sustain and grow our members' services

Llwybr Newydd, the Wales Transport Strategy, was published in 2021 and now underpins all the work CTA does in Wales. Our Wales Transport Strategy Lead and Implementation Officer have worked closely with colleagues across Welsh Government to support the development of the National Transport Delivery Plan and the forthcoming Public Transport Bill, while at the same time shaping the 'Third Sector Mini Plan' for the next five years of developing and enhancing all modes of community-led transport. We now have a suite of priority projects which connect with and support CTA's wider operational plan while giving dedicated focus to delivering the commitments set out in Llwybr Newydd, in partnership with our Welsh Government colleagues, to grow the sector across the country. In 2022/23 our focus will shift to how we can deliver this in practice through a range of events, training, peer support networks and communities of practice, much of which will also be transferrable and beneficial to the other nations of the UK.

Towards the end of the year CTA responded to the new Department for Transport (DfT) "Tackling Loneliness Through Transport" funding. This project if successful would be a new approach for CTA in working with members with a Grants Plus Approach. The aim of the project, along with testing new ideas and pilots to identify how transport can support people experiencing loneliness, is to develop a peer support and capacity building programme to build the sustainability of the organisations after the funding has ended. The intention of this would be to improve our support offer to members as well as have evidence showing the impact that transport has on the wellbeing of the community.

DEVELOPING CTA

CTA is a great organisation to be a member of, with high levels of member retention. CTA is a great place to work and volunteer. We have significantly reduced the cost and impact of travel. We generate a surplus and are growing our income every year.

Our membership renewals continued strongly over the year and peaks were observed around events and new information published which demonstrates the benefits that organisations were wishing to continue to access.

We continued to actively communicate with CTA members through our main communications channels. This included sharing member stories, keeping members updated with the latest coronavirus guidance as it affects them, posting recaps of our events, sharing policy work as well as other content, including access to popular training sessions on topics like safeguarding and social media.

The COVID-19 pandemic continued to change ways of working and pose challenges for the Community Transport sector and CTA during the period. In addition, a number of members of the team moved on to pastures new. However, the hard work and team spirit of the organisation has prevented any disruption to the quality or quantity of benefit and services we provide to our members across the UK. As we move into a new, endemic stage of living with Covid 19, the CTA team and new Leadership Group continue to find the best ways of engaging with and supporting the sector and growing our reach and impact as an organisation.

3. FINANCIAL REVIEW

Income

Incoming resources were £4.05m (2021, £1.07m). 92.9% of this is grant funding income with the remainder comprised of membership fees, income earned from the sales of training, consultancy and other services and advertising/corporate partnerships.

Expenditure

Operating expenses were £3.59m (2021, £952k). Of this figure, £3.27m was restricted fund expenditure. All restricted funding from each of the Scottish and Welsh governments, and the RTF grant in Northern Ireland has been used solely for the purposes intended and in accordance with the terms and conditions of grant.

As a result, CTA produced a surplus of in year income over expenditure of £462k (2021, £121k). CTA's operating surplus on its unrestricted income before fund transfers was £252k (2021, £48k).

Investment policy

Investment income relates to bank interest received from balances held on the deposit account. In view of the level of average deposits it is not considered to be material to the charity's objectives. The charity's objectives are maintained mainly through grants and charitable trading income. Priority is given to the charity's need to maintain predefined levels of annual cash flow to cover spending requirements incorporated in the latest business plan.

Reserves policy and going concern

The trustees have previously adopted a reserves policy, the objective of which was to protect CTA and its charitable activities by ensuring adequate liquidity while the organisation adjusts to changes in the financial and operating environment in the immediate short term (two to three months). At the same time, the trustees wanted to ensure reserves were not too high in order to maximise the resources applied to CTA's charitable purpose.

Following this policy, the trustees determined a target range of reserves of £200,000 to £290,000 in 2012/13. Free reserves sat at £356,011 at the end of the last financial year and have increased in the 2021/22 year through the operating surplus and the receipt of restricted funds deferred to support future operating costs.

Free reserves totalled £538k at the end of the 2021/22 year, with total reserves reaching £1.08m (2021, £625k). The change in total year-end reserves largely resulted from receiving restricted funding prior to year end that would be carried forward for expenditure in the 2022/23 financial year, and from the operating surplus on unrestricted funds.

Reserves policy and going concern (continued)

The Trustees are still committed to a continued programme of gradually building the free reserves through improved income generation activities over the next five years and have set budgetary targets for 2022/23 accordingly. The Covid 19 pandemic crisis has significantly influenced those budget targets based on the possibility of income generation activities remaining impaired whilst pandemic recovery takes place.

The upper target level of free reserves of £290k was exceeded at the end of 2021/22. The balance sheet now has net current assets of £1.08m (2021, £619k). The Trustees regularly review the circumstances of CTA and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. Having taken account of the impact of the pandemic, the Trustees expect to have to use up to £40k of the reserves to maintain the organisation's operations during 2022/23. However, the Trustees are of the view that CTA is a going concern for the future.

Total funds held on 31 March 2022 were £1,087,684 (2021, £625,671). The categorisation and purpose of these funds is as follows:

	2021/22	2020/21
Unrestricted Reserves		
General Reserve – being the accumulated surpluses of the organisation	£538,315	£356,011
Designated Reserve 1 - being a fund to cover the organisation's financial commitment to the costs of developing driver training services	£60,000	£20,000
Designated Reserve 2 – being a fund to cover the financial costs of recruiting a new Chief Executive	£30,000	-
Restricted Reserves		
DfT Minibus Project Fund – being a fund provided to cover costs associated with the administration and distribution of the DfT's minibus purchase grants.	£191,779	£191,779
DfT MiDAS Development Fund – being a fund to support the development of the driver training services.	-	£38,000
Connecting Communities Fund – being a fund to develop community transport in Wales	-	£19,882
Big Lottery Fund – being a fund to support digitisation of the CTA's admin processes	£10,000	-
Electric Vehicle Fund – being a fund to support the purchase of electric vehicles for members in Wales	£25,000	-

Social Care Winter Pressures Fund – being a fund for distribution to members in Wales to support community activities in winter	£87,590	-
Western Valleys Funding – being a fund to pilot a demand responsive transport solution that will connect communities across the valleys	£45,000	
Transport to Health Project Fund – being funding received from the Aneurin Bevan Health Board to continue to develop the Gwent Transport to Health Project	£100,000	
TOTAL	**£1,087,684**	**£625,671**

Whilst unrestricted reserves are currently higher than the policy boundaries, the trustees' intention is to use the surplus reserves to invest in the organisation's digital capacity, specifically through the procurement and implementation of new customer relationship management system during 2022/23.

Across the year, there was a net inflow of cash to the organisation of £444,522.

Fundraising

CTA derives its income from the following core sources: government and other grant funding, memberships, retailing services to members (eg driver training), and corporate advertising in publications and at events. To this end, the organisation does not engage in raising funds directly from the general public or indirectly through a fundraising agent. As such, there is no expenditure from the charity's resources on raising funds directly from the public.

Covid 19 Pandemic

The circumstances presented by the Covid 19 pandemic have created challenges for CTA in relation to its financial operating model. A key income stream for the organisation is the sale of products related to minibus driver training, as well as acting as the franchising agent for the MiDAS scheme around the United Kingdom. The gradual relaxation of social distancing requirements enabled large scale training activities to gradually return to pre-pandemic levels during the 2021/22 financial year. This has improved the financial results for the year compared to the budget approved by trustees prior to its commencement.

The budget for the 2022/23 financial year was considered several times by the Finance and Audit Sub Committee and the Trustee Board prior to its approval. The budget has taken a reasonable view over the income that can be earned from driver training during 2022/23 with all pandemic restrictions now removed and factored that into its performance projections. During 2020/21 and 2021/22, a monthly budget forecast was produced to enable the trustees to keep track of the changing financial position. The trustees have kept this practice in place to ensure that the organisation remains a going concern.

The original budget for 2022/23 indicates that CTA's unrestricted reserves may have to be used to ensure the organisation can manage its way through the financial year, subject to additional

grant funding or income generation activities supplementing the known income. Cash flow forecasts have been revised to look up to 12 months ahead in order for the trustees to accurately assess the organisation's ability to remain a going concern.

At the point of signing the accounts, the trustees are satisfied that CTA remains a going concern.

4. FUTURE PLANS

In March 2020 the Trustee Board approved a refreshed vision and mission statement, and agreed the five themes for the organisation's strategic focus.

Our vision: Communities everywhere creating and sharing their own accessible and inclusive transport solutions

Our mission: To champion, connect, support and grow a thriving community transport movement across all parts of the UK

Five strategic themes to fulfil this mission are:

Championing CT: We want to see greater attention given to community transport and the everyday experiences of their users in policy-making. This involves showing how community transport is relevant and responsive to key areas of public policy and how our members improve quality of life for people and families in their local communities.

Connecting CT: We want to be at the heart of a vibrant network of people and organisations pursuing a social mission within the world of passenger transport.

Supporting CT: We want our members and other community organisations providing transport to work with us to promote high standards of practice and services being delivered in a safe, legal and caring way.

Growing CT: We will be constantly on the lookout for opportunities to extend the reach and impact of the community transport model and mobilise new investment to enable those transformations.

Developing CTA: We want everything we do to be amazing all the time. We want people to have a high quality experience when they work with us, as members, stakeholders, staff or volunteers.

5. REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Applications for trusteeship are sought by advertisement. Trustees serve for an initial three years and can be re-elected for a further three year period. The board has the power to appoint additional trustees as it considers fit to do so. The trustees serving during the year and since the year end were:

Alan Jones (Chair)
Sue Leighton (Vice Chair)
Chris Kutesko
Peter Hardy (resigned 18 November 2021)
Paul Appelbe (Treasurer – resigned 18 November 2021)
Alison O'Dornan (Treasurer – appointed 18 November 2021)
Oxana Grishina (Appointed 18 November 2021)
Steven Craker (Appointed 18 November 2021)
Susan Dever (Appointed 18 November 2021)
Elizabeth Esnouf (Appointed 18 November 2021)
Andrew Grieve (resigned 31 March 2022)
Chandra Vemury (resigned 26 January 2022)

Chief Executive	Bill Freeman (Until 18 March 2022) Victoria Armstrong (From 19 September 2022)
Registered office	12 Hilton Street Manchester M1 1JF
Auditors	Dains Audit Limited Suite 2, Albion House 2 Etruria Office Village Forge Lane Etruria Stoke on Trent ST1 5RQ
Bankers	Charities Aid Foundation Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ The Royal Bank of Scotland plc 1 Corporation Street Hyde SK14 1AQ

Finance, legal and business advisors	Counterculture Partnership LLP Unit NH.204 E1 Studios 7 Whitechapel Road London E1 1DU
Charity numbers	1002222 (England & Wales) SC038518 (Scotland)
Company number	01985361

Key management personnel:

Bill Freeman	Chief Executive (until 18 March 2022)
Victoria Armstrong	Chief Executive (from 19 September 2022)
Maxine van den Burgh	Director of Operations & Resources (until 30 June 2021)
Stuart Bowler	Director of People & Operations (from 19 July 2021)
Tim Cairns	Director of Policy & Nations (until 9 July 2021)
Anneessa Mahmood	Director of Member Support (until 30 June 2021)

6. STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

Following a special resolution passed at the charity's Annual General Meeting in November 2018 the organisation converted from a charitable company limited by guarantee to a charitable incorporated organisation (CIO) in July 2019 and a change in governing document to a CIO constitution was effected on conversion.

The Community Transport Association UK (CTA) is a Charitable Incorporated Organisation, governed by its constitution dated 29 July 2019, and amended on 19 November 2019. It is registered as a charity with the Charity Commission. The charity's objective and its principal activity continues to be to relieve age, financial hardship, ill-health or disability by the provision of education and support to charitable bodies or persons who supply transport to groups or individuals in need of such relief.

Appointment of Trustees

As set out in the CIO constitution, the Board is composed of up to six Trustees elected by the members from among candidates nominated by the Governance Committee at least two of whom must be based in two of either Wales, Scotland, or Northern Ireland. The Board may also co-opt up to a further five Trustees to meet such skills, experience and diversity requirements as the Governance Committee may from time to time specify. The Chair, Vice Chair and Treasurer are selected from amongst the Trustees.

When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

Trustee Induction and Training

Induction of new members of the Board is a shared responsibility between the Governance Committee, the Chair, external clerk to the Board and the senior management team. In 2020/21 the trustee induction adjusted to support a fully online induction. In Autumn 2021 the Board refreshed their induction process; introducing a full Board induction and development day to connect new and existing Board members which will refresh knowledge of the role and responsibilities of trustees and understanding the current work and context of CTA, particularly in a post-Covid UK society. Trustees can also be briefed on the governance structure of CTA and its committees and decision-making processes, the current strategic objectives and the recent financial performance of the charity. This will be supported by orientation, meeting key staff and visits to member organisations (physically or virtually). An ongoing trustee and Board development programme will be agreed for 2022.

Organisation

The Board of Trustees administers the charity. The Board meets quarterly and there are sub committees covering Governance, Policy and Finance and Audit. The committees also meet on a quarterly basis. A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms approved by the Trustees, for operations including finance, employment, external relations, public policy and public affairs and other related activity.

Related Parties and Co-operation with Other Organisations

None of the trustees receive remuneration or other benefit from their work with the charity other than reimbursement for out of pocket expenses. Any potential connection between Trustees, senior managers, or their extended families and any potential related party must be disclosed to the full Board of Trustees. In the current year, no such related party transactions were reported.

Pay Policies for Senior Staff

The Trustees consider the Trustee Board and the senior management team to comprise the key management personnel of the charity in charge of directing, controlling, running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee received remuneration during the year. Details of Trustees' expenses and related party transactions are given in notes 8 and 10 to the accounts.

The pay of the senior staff is subject to the organisation's internal pay policy, approved by the Board in March 2019. The policy sets out the organisation's pay scales, role evaluation criteria, and how any cost of living award is considered and implemented by the Trustee Board. In view of the nature of the charity, the Trustees specifically benchmark the Chief Executive's pay against levels in other similar sized membership organisations. Details of the total remuneration and expenses received by senior staff members are provided in note 8.

Principal Risks and Uncertainties

The trustees have a risk management strategy that comprises:

- A regular review by the Finance and Audit Committee of the principal risks and uncertainties that the charity faces;
- The establishment of policies, systems, and procedures to mitigate those risks identified; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified the following five key risks for the organisation:

- Poor data and digital infrastructure
- Vulnerability of earned-income: MiDAS, related products and membership fees
- Administrative support for member services
- Failure to make measurable progress on key issues identified by members as priorities for policy attention
- Internal administrative support for member services

The trustees receive a quarterly update on the significant risks and the management strategies in place to mitigate them. As a result, the Trustees are confident that the identified key risks are controlled.

7. STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the charity trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees 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 accounts comply with the Charities Act 2011, the Charities (Accounts & Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees and signed on its behalf

Alan Jones
Chair of Trustees

14 September 2022

For the year ended 31 March 2022

Independent Auditor's Report to the Trustees of Community Transport Association UK

Opinion

We have audited the financial statements of Community Transport Association UK ('the charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Balance Sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts & Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

For the year ended 31 March 2022

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 1443 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- *the senior statutory auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;*
- *we identified the laws and regulations applicable to the charity through discussions with directors and other management, and from our commercial knowledge and experience of the sector;*
- *we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the financial reporting legislation, Charities Act 2011, taxation legislation, anti-bribery, employment, and environmental and health and safety legislation;*
- *we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and*
- *identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.*

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- *making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and*
- *considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.*

To address the risk of fraud through management bias and override of controls, we:

- *performed analytical procedures to identify any unusual or unexpected relationships;*
- *tested journal entries to identify unusual transactions;*
- *assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 1 were indicative of potential bias; and*
- *investigated the rationale behind significant or unusual transactions.*

For the year ended 31 March 2022

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- *agreeing financial statement disclosures to underlying supporting documentation;*
- *reading the minutes of meetings of those charged with governance;*
- *enquiring of management as to actual and potential litigation and claims; and*
- *reviewing correspondence with HMRC, relevant regulators and the charity's legal advisors.*

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts & Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Dains Audit Limited

Dains Audit Limited
Statutory Auditor.

Suite 2, Albion House
2 Etruria Office Village
Forge Lane
Etruria
Stoke on Trent
ST1 5RQ
14 September 2022

Dains Audit Limited is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006

COMMUNITY TRANSPORT ASSOCIATION UK
STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2022

		Unrestricted Funds				
		General Funds	Designated Funds	Restricted Funds	Total funds Year to 31 March 2022	Total funds Year to 31 March 2021
Income from:	**Notes**	**£**	**£**	**£**	**£**	£
Charitable Activities	2	**379,920**	-	**3,478,695**	**3,858,615**	978,898
Other Trading Activities	3	**190,368**	-	-	**190,368**	92,848
Investments	4	**1,200**	-	-	**1,200**	1,788
Total		**571,488**	-	**3,478,695**	**4,050,183**	1,073,534
Expenditure on:						
Raising Funds		**106,143**	-	-	**106,143**	117,754
Charitable Activities		**213,041**	-	**3,268,986**	**3,482,027**	834,382
Total resources expended	6	**319,184**	-	**3,268,986**	**3,588,170**	952,136
Net income/(expenditure)	7	**252,304**	-	**209,709**	**462,013**	121,398
Transfers between funds		**(70,000)**	**70,000**	-	-	-
Net movement in funds		**182,304**	**70,000**	**209,709**	**462,013**	121,398
Total funds brought forward		**356,011**	**20,000**	**249,660**	**625,671**	504,273
Total funds carried forward		**538,315**	**90,000**	**459,369**	**1,087,684**	625,671

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 31 to 44 form part of these financial statements

COMMUNITY TRANSPORT ASSOCIATION UK
BALANCE SHEET

As at 31 March 2022

	Notes		As at 31 Mar 22 £		As at 31 Mar 21 £
Fixed assets					
Tangible assets	12		**11,794**		6,667
Investment	13		**100**		100
			11,894		6,767
Current assets					
Stocks	14	**20,906**		31,463	
Debtors	15	**304,274**		234,230	
Current Investments	16	**203,860**		202,946	
Cash at bank and in hand	23	**769,884**		325,362	
		1,298,924		794,001	
Creditors: amounts falling due within one year	17	**(223,134)**		(175,097)	
Net current assets			**1,075,790**		618,904
Net assets	20		**1,087,684**		625,671
Funds					
Unrestricted funds	21		**538,315**		356,011
Designated Funds	21		**90,000**		20,000
Restricted funds	21		**459,369**		249,660
Total funds			**1,087,684**		625,671

The financial statements were approved and authorised for issue by the board of trustees on 14 September 2022 and were signed below on its behalf:

Alison O'Donan
Trustee

The notes on pages 31 to 44 form part of these financial statements

COMMUNITY TRANSPORT ASSOCIATION UK
STATEMENT OF CASH FLOWS

For the year ended 31 March 2022

	Notes	2022 £	2021 £
Net cash provided by/(used in) operating activities	22	**455,275**	112,902
Cash flows from investing activities:			
Purchase of fixed assets		**(9,839)**	(2,986)
Purchase of current investments		**(914)**	(2,810)
Net cash provided by /(used in) investing activities		**(10,753)**	(5,796)
Change in cash and cash equivalents in the year		**444,522**	107,106
Cash and cash equivalents at the beginning of the year		**325,362**	218,256
Cash and cash equivalents at the end of the year	23	**769,884**	325,362

Analysis of changes in net debt

	1 April 2021 £	Cash flows £	31 March 2022 £
Long-term borrowings	-	-	-
Short-term borrowings	-	-	-
Lease liabilities	-	-	-
Total liabilities	-	-	-
Cash and cash equivalents	(325,362)	(444,522)	(769,884)
Total net debt	(325,362)	(444,522)	(769,884)

The notes on pages 31 to 44 form part of these financial statements.

1. Accounting policies

Community Transport Association UK (CTA UK), which is a charitable incorporated organisation and limited to £1 per member has adopted the following accounting policies:

a) 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 UK and Republic of Ireland (FRS 102) (issued in October 2019) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Public Benefit Entity

Community Transport Association UK meets the definition of a public benefit entity under FRS102.

c) Going Concern

The COVID19 pandemic has had an impact on the revenues from driver training products and minibus permits, though the CTA has been able to make appropriate overhead reductions to mitigate the lost income as well as utilising unrestricted reserves. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

d) Group Financial Statements

Group accounts have not been applied as the charity's subsidiary is permitted to be excluded from group accounts by virtue of being dormant. These financial statements therefore present information about the charity as an individual undertaking and not its group.

e) Legal status of the charity

The charity is a charitable incorporated organisation and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

f) Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where income is received in respect of a future period, the amounts are reflected within deferred income.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are received. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

g) Government Grant Income

Income from government grants are included in restricted funds and recognised when the charity has entitlement to the funds, its receipt is probable and its amount can be measured reliably.

h) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for a specific purpose.

Restricted funds are funds which are used in accordance with specific restrictions imposed by donors.

i) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the cost of commercial trading activities including monthly journal production costs, corporate advertising costs, insurance commission costs and the costs associated with consultancy work.
- Expenditure on charitable activities includes costs related to government grants, memberships, member services and support, and training and conferences.

j) Allocation of support costs

Support costs are costs that cannot be directly attributed to particular headings and have been allocated to activities on a basis consistent with use of the resources. These costs relate to functions that assist the work of the charity but do not directly undertake charitable activities. The method of allocation of support costs is shown in note 7.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £100 are capitalised at cost.

Depreciation is provided on the cost of the tangible fixed assets at rates calculated to write off their cost, less residual value, on a straight line basis over their expected life-span as follows:

Computer equipment - over 3 years

Fixtures and fittings - over 3 to 5 years

m) Stock

Stock consists of purchased goods for resale. Stock is valued at the lower of cost and net realisable value.

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

o) Current asset Investments

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

p) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

q) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

r) Pension costs

The charity operates a defined contribution scheme that is auto-enrolment compliant. Contributions are charged to the SOFA as they become due and are managed by a third party.

s) Value Added Tax

The Charity is registered for VAT. Income and expenditure is shown excluding VAT except to the extent that VAT is not recoverable.

t) Judgements made by Management

In the process of applying the above accounting policies the management have made the following judgements in preparing the financial statements:

	2022	2021
	£	£
Stock write off provision	**2,055**	2,110
Bad Debt Provision	**10,959**	1,233

u) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Income from charitable activities

	2022	2021
	£	£
Restricted		
Grants received (see note 5)	**3,478,695**	710,728
	3,478,695	710,728
Unrestricted		
Memberships	**171,496**	186,738
Member Services & Support	**208,424**	81,432
	379,920	268,170

3. Income from other trading activities

	2022	2021
	£	£
Consultancy Fees	**140,640**	44,477
Monthly Journal Subscriptions	**21,806**	28,846
Advertisement Fees	**4,723**	1,798
Insurance Commission	**23,199**	17,044
Sundry Income	**-**	683
	190,368	92,848

4. Investment income

	2022	2021
	£	£
Bank Interest	**1,200**	1,788
	1,200	1,788

5. Grants received

The charity enjoys a close working relationship with each of the Government bodies of the United Kingdom who provide funding to enable the charity to carry out its charitable objectives.

Funding has also been received from non-government commercial entities.

The following is a summary of the funding provided by these entities.

	2022	2021
	£	£
Department for Transport Grant	**200,000**	200,000
Scottish Government Grant	**138,600**	106,174
Department for Infrastructure (NI) Grant	**48,100**	55,100
Welsh Assembly Government Grant	**198,982**	156,785
EU Project Funding (clawback)/receipt	**(17,635)**	144,669
Big Lottery Fund	**50,000**	-
Electric Vehicle Fund	**1,249,798**	-
Western Valleys Fund	**1,063,675**	-
Social Care Winter Pressures Fund	**447,175**	-
West Midlands Trains Ltd	**-**	10,000
Department for Transport – MiDAS Development	**-**	38,000
	3,478,695	710,728

6. Analysis of Expenditure 2022

	Cost of Sales £	Staff Costs £	Other Costs £	Governance costs £	Support Costs £	2022 Total £	2021 Total £
Raising Funds	-	36,089	25,903	85	44,066	**106,143**	117,754
	-	36,089	25,903	85	44,066	**106,143**	117,754
Charitable Activities:							
Grant Expenditure	-	471,533	2,656,294	9,865	131,295	**3,268,987**	657,608
Memberships	-	12,608	304	18	39,698	**52,628**	88,431
Member Services & Support	40,582	16,684	54,747	154	48,245	**160,412**	88,342
	40,582	500,825	2,711,345	10,037	219,238	**3,482,027**	834,382
	40,582	**536,914**	**2,737,248**	**10,122**	**263,304**	**3,588,170**	952,136

Analysis of Expenditure 2021

	Cost of Sales £	Staff Costs £	Other Costs £	Governance costs £	Support Costs £	2021 Total £	2020 Total £
Raising Funds	-	61,261	22,277	738	33,478	**117,754**	77,130
	-	61,261	22,277	738	33,478	**117,754**	77,130
Charitable Activities:							
Grant Expenditure	-	448,199	99,466	4,836	105,107	**657,608**	713,724
Memberships	-	20,360	555	185	67,332	**88,431**	119,671
Training & Conferences	-	-	-	-	-	-	22,227
Member Services & Support	10,409	25,931	22,124	516	29,362	**88,342**	248,963
	10,409	494,490	122,145	5,537	201,801	**834,382**	1,104,585
	10,409	**555,751**	**144,422**	**6,275**	**235,279**	**952,136**	1,181,714

Of the total expenditure, £319,184 was unrestricted (2021: £294,528) and £3,268,989 was restricted (2021: £657,608).

The support costs have first been allocated against the grant funded activities and then on the basis of activity income.

The governance costs have first been allocated against the cost of raising funds and then on the basis of activity expenditure.

In addition to the staff costs above, there are a further £97,566 (2021: £97,674) which are included in support costs.

6. cont.

Support costs can be analysed as follows:

	2022	2021
	£	£
Staff costs	97,566	97,674
Facility costs	24,246	23,444
Office costs	15,055	16,092
Travel, subsistence & meeting costs	234	448
Legal & professional	76,094	71,291
IT/Website costs	15,595	14,170
Sundry costs	34,514	12,160
	263,304	235,279

7. **Net income/(expenditure) for the year**

This is stated after charging/ (crediting):	2022	2021
	£	£
Depreciation	4,712	9,050
Operating lease rentals – property	41,946	47,213
Operating lease rentals – equipment	2,808	1,932
Bad debts incurred/(recovered)	9,726	(946)
Auditors remuneration:		
Audit	6,450	6,000
Corporation Tax Computation	-	425

8. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

Staff costs were as follows:	**2022** **£**	2021 £
Salaries and wages	**544,489**	566,199
Redundancy and termination costs	**12,478**	4,317
Social security costs	**49,152**	51,657
Employer's contribution to a defined contribution pension scheme	**23,737**	28,854
Other forms of employee benefits	**4,624**	2,398
	634,480	653,425

The following number of employees received total employee benefits (excluding employer pension costs) during the year between:

	2022 **No.**	2021 No.
£60,000 - £69,999	**-**	-
£70,000 - £79,999	**1**	-
£80,000 - £89,999	**-**	1

The total employee benefits including pension contributions of the key management personnel were £172,804 (2021: £239,738)

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalling £3,972 (2021: £255) incurred by 8 (2021: 2) trustees relating to attendance at meetings of the trustees.

9. Staff Numbers

The average number of employees (head count based on staff employed) during the year was as follows:

	2022 **No.**	2021 No.
Raising Funds	**1.0**	1.1
Grant Funded Activities	**13.4**	12.3
Memberships	**0.4**	0.6
Member Services and Support	**0.5**	0.7
Governance	**0.2**	0.2
Support	**2.6**	2.5
	18.1	17.4

10. Related Party Transactions

The charity had no transactions with related parties during 2022 (2021: £nil).

The charity has a subsidiary company CTA Trading Limited which was dormant throughout 2021 and 2022.

As at 31 March 2022 the amounts owed by the subsidiary amounted to £nil (2021: £nil).

The assets and liabilities of the subsidiary were:	**2022**	2021
	£	£
Current assets	100	100
Creditors: amounts falling due within one year	-	-
Total net assets	**100**	100
Aggregate share capital and reserves	**100**	100

11. Taxation

The charity is exempt from corporation tax as all of its income is charitable and is applied for charitable purposes.

12. Tangible Fixed Assets

	Computer Equipment	**Fixtures & Fittings**	**Total**
	£	**£**	**£**
Cost			
At 1 April 2021	61,284	12,447	73,731
Additions	6,834	3,005	9,839
Disposals	-	-	-
At 31 March 2022	**68,118**	**15,452**	**83,570**
Depreciation			
At 1 April 2021	56,854	10,210	67,064
Charge for the year	3,696	1,016	4,712
Disposals	-	-	-
At 31 March 2022	**60,550**	**11,226**	**71,776**
Net book value			
At 31 March 2022	**7,568**	**4,226**	**11,794**
At 31 March 2021	4,430	2,237	6,667

Capital expenditure contracted for, but not provided for in the financial statements, was £nil (2021: £nil).

13. Investment

The charity's investment of £100 relates to the 100% holding in its wholly owned subsidiary, CTA Trading Limited. (see note 10).

14. Stock

	2022	2021
	£	£
Purchased goods for resale	**20,906**	31,463
	20,906	31,463

The value of stock impaired at the year end was £2,055 (2021: £2,110).

15. Debtors

	2022	2021
	£	£
Trade debtors	**164,263**	110,509
Other Debtors	**868**	4,644
Prepayments & Accrued Income	**139,143**	118,599
Other Taxes	-	478
	304,274	234,230

16. Current Investments

	2022	2021
	£	£
Carrying value and market value at the beginning of the year	**202,916**	200,136
Additions to investments at cost	**914**	2,810
	203,860	202,946

17. Creditors: amounts falling due within one year

	2022	2021
	£	£
Amounts due to subsidiary undertaking	**100**	100
Trade creditors	**68,746**	55,243
Other taxation and social security	**17,813**	13,608
Accruals	**110,571**	85,821
Deferred income	**23,010**	20,325
Sundry Creditors	**2,894**	-
	223,134	175,097

18. Deferred Income

Deferred income comprises corporate supporter income and trainer agent fees which are spread over the period to which they relate, plus any conference income invoiced in advance.

	2022	2021
	£	£
Balance brought forward	**20,325**	19,618
Amount released to income in the year	**(20,325)**	(19,618)
Amount deferred in the year	**23,010**	20,325
Balance carried forward	**23,010**	20,325

19. Financial Instruments

	2022	2021
	£	£
Financial assets measured at amortised cost	**1,241,867**	727,200
Financial liabilities measured at amortised cost	**(200,025)**	(154,672)

Financial assets held at amortised cost comprise trade debtors, other debtors, accrued income, current asset investments and cash at bank.

Financial liabilities held at amortised cost comprise trade creditors, sundry creditors, other taxation and social security and accruals

The Charity's income, expense, gains and losses in respect of financial instruments are:

	2022	2021
	£	£
Total interest income for financial assets held at amortised cost	**1,200**	1,788
Total interest expense for financial liabilities held at amortised cost	**2,726**	1,533

20. Analysis of group net assets between funds – current year

	General Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	11,794	-	-	11,794
Current assets	721,019	90,000	488,005	1,299,024
Creditors due within one year	(194,498)	-	(28,636)	(223,134)
	538,315	**90,000**	**459,369**	**1,087,684**

Analysis of group net assets between funds - prior year

	General Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	6,667	-	-	6,667
Current assets	513,441	20,000	260,660	794,101
Creditors due within one year	(164,097)	-	(11,000)	(175,097)
	356,011	**20,000**	**249,660**	**625,671**

21 Statement of funds movement

	1 April 2020	Incoming Resources	Resources Expended	Transfers	31 March 2021
	£	£	£	£	£
Restricted funds					
Dept for Transport grant	-	200,000	(200,000)	-	-
Scottish gov't grant	-	106,174	(106,174)	-	-
Dept for Infrastructure – NI grant	-	55,100	(55,100)	-	-
Welsh gov't grant	-	156,785	(156,785)	-	-
DFT minibus grant	191,779	-	-	-	191,779
EU Connecting Communities Fund	4,761	144,669	(129,549)	-	19,881
West Midlands Trains Ltd	-	10,000	(10,000)	-	-
DFT – MiDas Development	-	38,000	-	-	38,000
Total restricted funds	**196,540**	**710,728**	**(657,608)**	**-**	**249,660**
Unrestricted Funds					
General Funds	307,733	362,806	(294,528)	20,000	356,011
Designated Fund – Judicial Review	-	-	-	(20,000)	20,000
Total unrestricted funds	**307,733**	**362,806**	**(294,528)**	**-**	**376,011**

	1 April 2021	Incoming Resources	Resources Expended	Transfers	31 March 2022
	£	£	£	£	£
Restricted funds					
Dept for Transport grant	-	200,000	(200,000)	-	-
Scottish gov't grant	-	138,600	(138,600)	-	-
Dept for Infrastructure – NI grant	-	48,100	(48,100)	-	-
Welsh gov't grant	-	198,982	(198,982)	-	-
DFT minibus grant	191,779	-	-	-	191,779
EU Connecting Communities Fund	19,881	(17,635)	(2,246)	-	-
West Midlands Trains Ltd	-	-	-	-	-
DFT – MiDas Development	38,000	-	(38,000)	-	-
Big Lottery Fund	-	50,000	(40,000)	-	10,000
Electric Vehicle Fund	-	1,249,798	(1,224,798)	-	25,000
Western Valleys Fund	-	1,063,675	(1,018,675)	-	45,000
Social Care Winter Pressures Fund	-	447,175	(359,585)	-	87,590
Transport for Health Fund	-	100,000	-	-	100,000
Total restricted funds	**249,660**	**3,478,695**	**(3,268,986)**	**-**	**459,369**
Unrestricted Funds					
General Funds	356,011	571,488	(319,184)	(70,000)	538,315
Designated Fund	20,000	-	-	70,000	90,000
Total unrestricted funds	**376,011**	**571,488**	**(319,184)**	**-**	**628,315**

Purposes of restricted & designated funds

The 4 Government grants are grants awarded in order to enable the charity to support charitable bodies or persons who supply transport to groups or individuals in need of mobility which would otherwise be denied.

The DFT minibus grant related to a grant awarded in order for the charity to administer the provision of minibuses awarded by the Department of Transport to various community transport charities. All of the minibuses have now been allocated and the balance of the grant will be used to fund future DFT projects.

The Wales EU Connecting Communities Fund relates to a grant awarded by the European Union in order to develop innovative solutions and projects to solve community transport issues in Wales. A provision has been made for the refund of unused grant funding.

The West Midlands Train grant relates to a grant awarded to support community transport operators and improve links to and from stations.

The DFT MiDAS development grant relates to funding to support the development of MiDAS (Minibus Driver Awareness Scheme).

The Big Lottery Fund relates to funding to be used to develop and improve the organisations infrastructure.

The Electric Vehicle Fund relates to funding received from the Welsh Government in order to administer and distribute grants to members for the purchase electric vehicles.

The Western Valleys Fund relates to funding for the CTA to pilot a demand responsive transport solution that will connect communities across the valleys, supplementing gaps in existing transport provision, increasing availability of accessible transport for those with mobility needs, and driving behaviour change for those currently using private transport.

The Social Care Winter Pressures Fund relates to a grant from the Welsh Government to support the delivery of activities over the winter months.

The Transport for Health Fund relates to funding from the Aneurin Bevan Health Board in order to continue to develop the Gwent Transport to Health project, connecting patients, visitors and staff with health settings across the health board's footprint.

The designated funds relate to funds set aside to cover costs of the MiDAS Development Project (£60k) plus the costs relating to the recruitment of a new CEO (£30K)

22. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2022	2021
	£	£
Net movement in funds	**462,013**	121,398
Add back depreciation charge	**4,712**	9,050
(Increase)/decrease in stocks	**10,557**	(2,895)
(Increase)/decrease in debtors	**(70,045)**	(26,071)
Increase/(decrease) in creditors	**48,038**	11,420
	455,275	112,902

23. Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash in hand	**300**	135
Current accounts	**616,949**	187,963
Deposit accounts	**152,635**	137,263
	769,884	325,362

24. Operating lease commitments

As at 31 March 2022 the charity had future minimum lease payments under non-cancellable operating leases as set out below:

	Property		Equipment	
	2022	2021	**2022**	2021
	£	£	**£**	£
Within one year	**38,572**	38,823	**1,757**	1,932
Within two to five years	**-**	36,638	**4,672**	589
After more than five years	**-**	-	**584**	-
	38,572	75,461	**7,013**	2,521

25. Pension Costs

CTA operates a defined contribution pension scheme through Royal London. The scheme is fully compliant with auto-enrolment legislation. There are two versions of the scheme in operation. For all employees who joined the scheme after the auto-enrolment date of 1 October 2015, contributions are split as 5% from the employer and 3% from the employee. For employees who were members of the scheme prior to the auto-enrolment date, contributions are related to their length of service rising to a maximum of 6% from the employer. In order for that version of the scheme to remain auto-enrolment compliant as the statutory contribution rates increase, employees were required to make either a 2% or 3% personal contribution to the scheme from 1 October 2018.

Total employer contributions to the scheme in the year were £23,737 (2021: £28,853)

The total amounts paid into the scheme in the year were £34,602 (2021: £43,441).

26. Capital Commitments

There are no capital commitments as at 31 March 2022 (2021: £nil)

27. Comparative Statement of Financial Activity

Income from:	Notes	Unrestricted Funds £	Designated Funds	Restricted Funds £	Total funds Year to 31 March 2021 £
Charitable Activities	2	268,170	-	710,728	978,898
Other Trading Activities	3	92,848	-	-	92,848
Investments	4	1,788	-	-	1,788
Total		362,806	-	710,728	1,073,534
Expenditure on:					
Raising Funds		117,754	-	-	117,754
Charitable Activities		176,774	-	657,608	834,382
Total resources expended	6	294,528	-	657,608	952,136
Net income/(expenditure)	7	68,278	-	53,120	121,398
Transfers between funds		(20,000)	20,000	-	-
Net movement in funds		48,278	20,000	53,120	121,398
Total funds brought forward		307,733	-	196,540	504,273
Total funds carried forward		356,011	20,000	249,660	625,671

COMMUNITY TRANSPORT ASSOCIATION UK

England & Wales - Charity number 1002222

Accounts

cta

community transport association

COMMUNITY TRANSPORT ASSOCIATION UK

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2021

Charity Number (England & Wales): 1002222

Charity registered in Scotland: SC038518

COMMUNITY TRANSPORT ASSOCIATION UK
TRUSTEES REPORT

For the year ended 31 March 2021

---

1. OUR PURPOSES AND ACTIVITIES

Purpose

The objects of the charity are to relieve age, financial hardship, ill-health or disability by the provision of education and support to charitable bodies or persons who supply transport to groups or individuals in need of such relief.

The vision that we work toward is of a world where people can shape and create their own accessible and inclusive transport solutions.

Public Benefit

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public Benefit: Running a Charity (PB2)". The charity provides a wide range of advice, training, publications, advocacy, events, development support, and other services to providers of community transport throughout the United Kingdom. We also help people to establish community transport schemes and help existing organisations to learn from each other and work effectively. Our free advice and information service covers all issues relating to voluntary, community and accessible transport for both members and non-members alike, thereby ensuring that Community Transport Association UK (CTA)'s expertise is readily available to all who may require it across the UK.

The extensive range of services provided by CTA helps many different organisations to deliver local solutions to meet specific transport needs identified in their communities. As such, our work of empowering community-based organisations and local authorities directly contributes to the well-being of people and communities. CTA is dedicated to promoting the role of voluntary and community transport to enable social inclusion, access, mobility and choice. We continue to work to influence government and others at national, regional and local level, to build support and investment for the community transport sector.

With staff based in all four nations of the UK, CTA works to the public benefit of its members, non-members and community transport users who are affected by different policies, legislation and political agendas, and is recognised as the voice of community transport across the UK.

Activities

The purposes of the charity are:

- Championing accessible and inclusive transport
    - We will be the UK's leading authority on making transport more accessible and inclusive for the benefit of the communities served by our members.
- Connecting people and ideas
    - We will be recognised as the UK's main hub for the creation and exchange of knowledge, ideas and innovation on improving the accessibility and inclusivity of transport
- Strengthening our members and raising standards.
    - We work with our members to promote high standards of practice in community transport and support them to deliver excellent services

Putting these strategies into action we have four major areas of activity which are: member services; support and engagement; policy and advocacy; and projects and events.

Our work as described below is in the furtherance of developing the community transport sector to enable communities to shape and create their own accessible and inclusive transport solutions.

Member Services

CTA's advice and information service is available across the UK. We are the only organisation in the UK that provides a comprehensive and free advice and information service on community transport issues. CTA are the custodians of sector-led performance standards for community transport and through our advice service we support operators to work to these. Issues which CTA would advise on generally include; licensing, passenger safety, training enquiries and vehicle maintenance. CTA's advice and information service is delivered by staff who advise members by telephone and email. As part of this service we also provide a range of print and digital resources for our members and supporters.

In addition to the free advice service CTA manages a national training programme (MiDAS) and provides in-house training programmes to members. CTA also works with partners to deliver training and training resources to members.

Support and Engagement

We devote a significant amount of staff resource to developing and maintaining relationships with our members, funders and other external stakeholders. This enables us to: connect people and ideas, champion the role of inclusive and accessible transport to those outside of the community transport sector, and through these new relationships undertake project work which will strengthen the sector. Our relationship management is carried out primarily through our

Chief Executive and Country Directors and through our developing communication channels which are managed by the staff team.

Our current communication channels are: CTA's website and blog, Twitter and LinkedIn accounts; "Together" the Journal of CTA; and News Brief (CTA's monthly newsletter.) Each communication channel serves a slightly different purpose, but they provide a unified means of reaching out to stakeholders and connecting members.

Policy and Advocacy

CTA works on behalf of its members to contribute to the formation of public policy where community-led transport solutions can improve access and inclusion. This has involved developing relationships with government departments (particularly the Department for Transport and their equivalents in Wales, Scotland and Northern Ireland), as well as government Ministers. This has involved arranging regular meetings to further relationships and the continued involvement of colleagues across government in our events such as the CTA Roadshow and annual conferences.

CTA collects membership insights to influence others across the sector. This year we have collected information from members on a range of issues including the profile of their organisation, changes to local services and their reasons for being a CTA member.

Projects and Events

CTA hosts events across the UK to connect members and share ideas. In the last year these have moved to take place online, and have been at the centre of the organisation's support for members through the pandemic.

CTA's attendance at events enables us to gain new supporters, share ideas from the sector and build coalitions of supporters to develop inclusive and accessible transport solutions. Ultimately, this provides mechanisms through which members can access new funds, learn new ideas, and improve services to their users.

From time to time, CTA runs a range of projects and programmes that enable us to receive positive engagement from new partners who work within commercial transport, infrastructure and third sector organisations. Our income development is centred on building relationships that lead to investment in project work where there will be direct benefits to our members and the communities they serve. This has included developing relationships across the public and private sector and with key funders such as the Department for Transport.

2. ACHIEVEMENTS AND PERFORMANCE

CHAMPIONING CT

We want to see greater attention given to community transport and the everyday experiences of its users in policy-making and the commissioning of local transport services. This involves showing how community transport is relevant and responsive to key areas of public policy and how our members improve quality of life for people and families in their local communities.

Building meaningful relationships with policy-makers, regulators, commissioners and other stakeholders to create a fair and workable regulatory and policy environment

In a year dominated by the pandemic, we saw various consultations and calls for evidence across political institutions about its impact and also had to keep sight of other policy developments that would impact on our members and the communities they serve.

Our contributions on the pandemic included responses to calls for evidence from the House of Lords Public Services Committee, the UK Parliament's Transport Committee and the Welsh Health, Social Care and Sport Committee on the impact of COVID19 on health services.

There was a great emphasis on decarbonisation, and we produced responses covering this in consultations on the barriers to the successful implementation of the Future Gens Act in Wales, the Just Transition Commission in Scotland, the Department for Transport's Decarbonisation Plan, as well as Greater Manchester's Clean Air Plan.

Another strong theme was local transport market reform, especially focussed on more integrated and demand-responsive transport. We worked directly with the Welsh Government and through partnership working with the Transform Cymru Coalition, to influence and shape the development of the Wales Transport Strategy, Llwybr Newydd. We worked with senior civil servants to ensure that community transport was recognised as an integral part of an accessible and inclusive transport system, that transport is acknowledged to be a social issue, and that CT plays an essential role in supporting many of our citizens to participate in daily life with independence and freedom. This resulted in 'Third Sector Transport' becoming a key work-stream within the Strategy and CTA being the lead organisation for the designated 'Mini Plan' tasked with delivering this work-stream. We were also active participants in the Integrated Responsive Transport programme board and supporter of Transport for Wales' Fflecsi pilot schemes in Conwy, Pembrokeshire and Blaenau Gwent. This form of integrated demand responsive transport is also being trialled in partnership with commercial operators seeking to vary their services in response to the pandemic.

In Scotland, we shared our Policy Priorities with all five major parties, and shared manifesto highlights with members in advance of the Holyrood elections and gained a commitment to a Community Bus Fund and enhanced support for the sector from the governing party.

In England, we contributed evidence to the Department for Transport's Future of Transport Rural Strategy, Future of Transport Regulatory Review and the joint inquiry of the decline of rural bus services by the County All Party Parliamentary Group and the County Councils Network.

A third theme has been transport to health where we have worked with NHS England to ensure the role of community transport in non-emergency patient transport is understood and included in its review. We also used our experiences of working with NHS England and the Voluntary and Community Sector (VCS) Emergencies Partnership on pandemic response transport to inform our response to NCVO's consultation on volunteering passports.

Improve the evidence base on the practices, performance and impact of community transport through involving our network and other organisations that research relevant policy areas

Tracking the impact of the pandemic on community transport operators and the communities they serve was a major feature of this area of work during the year. We conducted a UK-wide survey at the start of the pandemic to gather the initial impact on services, journeys, finances and staffing. We also captured the rise of new services for the first time, and we shared positive news stories and case studies from the sector. From this information, we produced our first UK wide report on the effects of coronavirus on the CT sector. We also conducted multiple interviews with members across the UK to ascertain the financial impact of the pandemic on the sector, particularly on those organisations reliant on self-generated income. This informed a presentation for CTA's first ever all UK online webinar.

We also produced Scotland and Northern Ireland specific reports to update the UK-wide survey. In Northern Ireland we conducted an extensive face-to-face and web-based survey of members delivering rural services through the pandemic. The report was developed which enabled us to hold meetings with the Minister for Communities to discuss further funding as well as being invited to the Infrastructure Committee at the Assembly to give evidence on the role of community transport in lockdown.

We used an appreciative inquiry approach to work with members across Wales to capture and shape their vision for CT over the next 25 years, through a series of online events and ongoing co-development using bespoke online collaboration tools. Our Roadmap to 2045 was published in November 2020 and has influenced our policy work with Members of the Senedd and our engagement with Welsh Government on the development of Llwybr Newydd.

In addition to our own research, we worked with other organisations that were conducting research related to community transport. In Northern Ireland we supported Volunteer Now with a major survey of volunteering during the pandemic. We collaborated with Disability Equality Scotland to gather passengers' feelings on using public transport to support our webinar on transport poverty. We partnered with experts from the Research Institute for Disabled Consumers and Campaign for Better Transport, as well as a transport academic from the University of Leeds to give evidence during our webinar on transport poverty.

We also worked with a network of academic institutions, third sector organisations and public bodies to support the FAIR research project into transport and fuel poverty, connecting researchers with CTA members supporting passengers who experience the intersection between fuel and transport poverty and how this has been exacerbated by the pandemic.

Show how better outcomes are achieved for people and communities when they have passenger transport services that are locally owned and run by the community

This area of work involves finding opportunities to speak and write about the contribution of community transport and taking this to new audiences. In addition to the pandemic, dominant themes over the year were rural transport, integrated transport and volunteering.

In Wales, we gave evidence to the Economy, Infrastructure and Skills Committee on sustainable and inclusive transport as a representative of Transform Cymru. In this presentation, we made clear the importance of public transport to connect those who do not have access to a car to jobs, leisure and services. We also noted that currently, community transport operators receive annual funding arrangements and need multi-year agreements in order to grow. Our Wales team also had an essay published in the Western Mail on 'Community Transport Heroes Rise to the Coronavirus Challenge'. This full-page thought leadership piece promoted the community transport response to the pandemic, ensuring people were supported during the lockdown and had access to essential items such as food and medicine.

In Northern Ireland we spoke at two webinars for Volunteering Now.

CONNECTING CT

We want to be at the heart of a vibrant network of people and organisations pursuing a social mission within the world of passenger transport.

Keep our members informed about new developments in policy and practice

Since the start of the coronavirus pandemic, CTA has been proactively keeping members up to date on the latest guidance and advice surrounding the coronavirus pandemic. At the start of 2020 we issued our initial advice and guidance to members on the CTA website and in the following months we kept this regularly updated, both on our website and through regular email contact with members. Since the start of the pandemic our guidance page has consistently been our most regularly viewed page on our website with over 16,000 views as of the start of July 2021. We were grateful for the support of the TAS Partnership in developing some of these resources.

As well as regularly updating our guidance for members, we organised regular online advice drop-in sessions every Friday since the start of the pandemic where members could talk to each other and the CTA team about their operations and the latest guidance. We also ran several webinars and online events, and spoke at regional member forums about the latest guidance and what we were doing to support our members. We have also been actively telling the stories of the incredible work our members have done over the last year – sharing case studies of their impact on our blog and in our quarterly membership magazine "Together" as well as through policy reports looking at the impact of the pandemic on the sector.

Another key piece of work was the new Permit guidance issued at the end of 2020 which brought a settlement in the long-running question of how the 'exclusively non-commercial purposes' exemption from European Union (EU) Regulation 1071/2009 should be understood and used by both permit issuing bodies and permit holders. We produced guidance, updated our advice resources, and organised a webinar and other meetings to explain the changes to members. We also organised a webinar on full-cost recovery with support from two CTA members as this will be essential to demonstrating compliance with the guidance. In addition, we made representations to DVSA following member concerns about how changes to EU guidance on Driver CPC would be implemented, which led to a more satisfactory position than had been first proposed.

Supporting and creating opportunities for our members and supporters to come together, exchange ideas and be inspired.

The restriction on in-person meetings led us to adopting online platforms for delivering events, which enabled a flourishing of opportunities for member engagement. Throughout the year, we organised online member drop-in sessions every Friday which proved to be very popular and are still ongoing. These created excellent opportunities for members to come together each week and talk to each other, the CTA team, and guest speakers, asking questions and sharing ideas.

In July 2020 we held our first online webinar for CTA members – Recovery and Restart: How Community Transport can Lead in Building a Stronger Community – which was attended by over 200 members. We followed this up in October and November 2020 with a series of online events looking at different topics important to the community transport sector. The events were split into three categories: Good to Go, which were practical sessions looking at issues such as running COVID secure trips; Big Questions Big Ideas which were more policy focused events looking at important issues such as involving passengers in decision making and recruiting volunteers; and Country Forums where members in Wales, Scotland and Northern Ireland met with ministers and civil servants, including the then Deputy Minister for Economy and Transport, Lee Waters MS and Nichola Mallon MLA, Minister for Infrastructure.

Over the course of the ten events, we were joined by 419 participants with our most popular being our Big Questions Big Ideas event on the role community transport plays in alleviating transport poverty. These online events were well received by members with 99% saying they found the content very useful or somewhat useful, and 63% saying that they were going to do something new in their organisation as a result of the event.

Our approach in England has focussed on identifying and supporting local networks of members, both through established networks and those we have helped create. We successfully engaged with and became regular participants of CT networks in the following regions: Cheshire East, Thames Valley (Berkshire, Buckinghamshire, Oxfordshire), Oxfordshire, Greater Manchester, West Midlands, Somerset, West of England, Wiltshire and Northamptonshire.

Build alliances with like-minded organisations to collaborate and campaign on issues of common interest

Collaboration with other organisations was a big feature of our work during the pandemic, especially around transport to health settings. We worked with NHS England the VCS Emergencies Partnership to identify ways to include community transport in alleviating pressures on health transport and support the vaccination programme. We undertook a similar exercise in Wales.

We were pleased to work with the Trussell Trust to encourage CTA members to collaborate with their local foodbanks.

We also supported the development of the Sustainable Transport Alliance, a group of non-governmental organisations with a social mission in transport collaborating to advance the role of public, community and shared transport, alongside active travel, as a means of creating greener and fairer transport.

CTA was invited by Integrated Transport Planning (ITP) to co-produce a toolkit for CT operators on working with the rail network, which had been commissioned to ITP by West Midlands Trains. CTA conducted the research on data about core CT users' experience of the railway, funding programmes available from rail companies, and examples/best practice of CTs working with rail. CTA and ITP finalised the toolkit and submitted it to WMT in the beginning of 2020.

In Northern Ireland we joined the All Party Group on loneliness and isolation and we were signatories to the cross organisational statement to the First and Deputy First Minister.

SUPPORTNG CT

We want our members and other community organisations providing transport to work with us to promote high standards of practice and services being delivered in a safe, legal and caring way.

Promoting CTA's Performance standards and provide resources that support members to use them to shape and direct their work and improve their overall effectiveness

As part of an initiative to embed the standards across all our areas of support, this year we have started to reference the standards in new resources we have developed by adding the relevant logo and performance standard at the top of each. This means members can see how following the advice or guidance relates to demonstrating how they work to our standards.

Providing advice and information to members to help them understand and work within the regulatory and commissioning environment and established good practice

Over this year we handled 880 formal enquiries, with 415 of these being Covid-related. 670 queries were sent by CTA members and 210 by non-members. 458 of these have come from primary purpose organisations, 239 from secondary purpose organisations, 89 from education bodies, 50 from public sector bodies, 30 from individuals and 14 from private companies.

Requests for advice covered clarifications on government guidance, altering services such as community buses, introducing safety measures to enable essential journeys to be provided, re-opening services and funding.

The Member Services directorate undertook a comprehensive review of our advice resources over the year, prioritising the redevelopment of existing tools with most relevance for members in dealing with the unprecedented challenges posed by Covid-19. New and updated resources include:

- Risk assessment and risk management
- Accessing funding for CT
- Setting up a volunteer car scheme
- Permits and operator licensing
- Driver licensing
- Recruiting and supporting volunteers
- FAQs
- Restarting your services

This was in addition to our collation and development of sector-specific coronavirus guidance, which the team kept under continuous review and updated to reflect what was the current guidance for each country across the UK.

Managing a national programme of quality assured education and training to enhance driving standards and the safe operation of community transport vehicles

In the period covered by this report 3,859 MiDAS certificates have been issued, compared to 16,955 in 2019/20.

Throughout the pandemic, many MiDAS trainers were able to start delivering elements of the MiDAS theory course online so that drivers could continue to access training. We were also flexible in allowing drivers and trainers to extend their certificates if they had been unable to access training due to Covid-19 restrictions.

Towards the end of the year our minds also turned to the future of national driver training and we started the process of identifying ways in which we could transform the experience of learners, enabled through greater use of technology and different methods of learning. This has been carried forward into our future plans.

Working with companies supplying the sector to develop and promote quality assured and affordable products and services created with our members' needs and ways of working in mind.

We continued to have a very productive relationship with Endsleigh Insurance who are our partners for our CTA Insurance scheme – a bespoke insurance offering for CTA members. Take-up of policies with Endsleigh has been healthy and member feedback has been positive. We have also been grateful for additional support from them, for example, they attended an advice drop-in to discuss risk management and have partnered with us as Headline Sponsors for the 2021 Community Transport Awards.

We also supported CT4N in Nottinghamshire to promote partnership opportunities with their travel business to community transport providers and have explored opportunities for them to work more closely with tech companies.

We have continued to sell advertising space in Together, our quarterly membership journal, despite financial constraints from the coronavirus pandemic affecting many of our partners.

GROWING CT

We will be constantly on the lookout for opportunities to extend the reach and impact of the community transport model and mobilise new investment to enable those transformations.

Working with funders to encourage a strategic approach to investment in transport by and through community-run services

In September 2020 we launched a comprehensive suite of resources which included articles, guides, and templates to support members to access funding. To complement these resources, we delivered a series of three "write shop" virtual sessions to provide an opportunity for members to receive some extra support with any funding applications they were currently working on.

We also held a roundtable with a group of community foundations to understand their work with community transport operators during the pandemic and draw out lessons for future practice.

In Wales, we worked closely with Welsh Government's decarbonisation team to develop a project through the Ultra Low Emissions Vehicle fund. In doing so we secured more than £1.3million capital funding to support the decarbonisation of the CT fleet, which would be implemented in April and May 2021.

Developing and delivering capacity building programmes which focus on finding new ways to sustain and grow our members' services

The Connecting Communities in Wales (CCiW) programme that CTA had been running since December 2017 ended in December 2020. Over the previous three years, the dedicated project team have worked with operators and community groups across the country to change the landscape of community transport in Wales. The transformation has been impressive; 24 innovative projects supported across Wales, over £2m of additional funding has been brought in to get these off the ground, Transport Innovation Network events have inspired and brought together services and organisations to connect local communities, driver and capacity building training has been delivered, and resource suites have been developed to support the sector to build its own capacity.

Much of the work instigated by the CCiW project has informed the way we have worked with the Welsh Government to shape the development of the Wales Transport Strategy, as we have seen the significant impact of working in and alongside rural communities to develop needs-led, locally focused, and connected transport solutions. It has also shaped the direction of our core work as a team and how we intend to work with our members in the future, supporting the growth of partnership projects which are community owned and community led. While the closure of the CCiW project was a huge blow for CTA in Wales and our members, the legacy of the programme will be significant and long lasting.

DEVELOPING CT

CTA is a great organisation to be a member of, with high levels of member retention. CTA is a great place to work and volunteer. We have significantly reduced the cost and impact of travel. We generate a surplus and are growing our income every year.

Our membership renewals continued strongly over the year and peaks were observed around events and new information published which demonstrates the benefits that organisations were wishing to continue to access.

We continued to actively communicate with CTA members through our main communications channels. This included sharing member stories, keeping members updated with the latest coronavirus guidance as it affects them, posting recaps of our events, sharing policy work as well as other content.

Within this objective we have a strong focus on workforce wellbeing and ensuring that everyone has the right environment, support and tools to do their best work for our members and the communities that benefit from their services. Just before the period of this report started, our team moved to being wholly home-working and using online meeting technology much more, which led to a flourishing of collaboration across different parts of the organisation, especially between country teams. In doing so we established ways of working that meant there was no interruption in our ability to stay connected with members and carry out our main activities.

One example which perfectly illustrates the spirit of how we worked was the initiation of Lovely Things sessions by two team members. These were open to all staff, bringing us together to do something creative, make something together and we even had story time for children of staff being home schooled.

3. FINANCIAL REVIEW

Income

Incoming resources were £1.07m (2020, £1.21m). 66.5% of this is grant funding income with the remainder comprised of membership fees, income earned from the sales of training, consultancy and other services and advertising/corporate partnerships.

Expenditure

Operating expenses were £952k (2020, £1.18m). Of this figure, £657k was restricted fund expenditure including £155k from the EU Connecting Communities Fund and £38k from the DfT to support the development of MiDAS. All restricted funding from each of the Scottish and Welsh governments, and the RTF grant in Northern Ireland has been used solely for the purposes intended and in accordance with the terms and conditions of grant.

As a result, CTA produced a surplus of in year income over expenditure of £121k (2020, £36k). CTA's operating surplus on its unrestricted income before fund transfers was £48k (2020, £55k).

Investment policy

Investment income relates to bank interest received from balances held on the deposit account. In view of the level of average deposits it is not considered to be material to the charity's objectives. The charity's objectives are maintained mainly through grants and charitable trading income. Priority is given to the charity's need to maintain predefined levels of annual cash flow to cover spending requirements incorporated in the latest business plan.

Reserves policy and going concern

The trustees have previously adopted a reserves policy, the objective of which was to protect CTA and its charitable activities by ensuring adequate liquidity while the organisation adjusts to changes in the financial and operating environment in the immediate short term (two to three months). At the same time, the trustees wanted to ensure reserves were not too high in order to maximise the resources applied to CTA's charitable purpose.

Following this policy, the trustees determined a target range of reserves of £200,000 to £290,000 in 2012/13. Free reserves sat at £307,733 at the end of the last financial year and have increased in the 2020/21 year through the operating surplus and the receipt of restricted funds deferred to support future operating costs.

Free reserves totalled £376k at the end of the 2020/21 year, with total reserves reaching £625k (2020, £504k). The change in total year-end reserves largely resulted from receiving restricted funding prior to year end that would be carried forward for expenditure in the 2021/22 financial year, and from the operating surplus on unrestricted funds.

Reserves policy and going concern (continued)

The Trustees are still committed to a continued programme of gradually building the free reserves through improved income generation activities over the next five years and have set budgetary targets for 2021/22 accordingly. The Covid 19 pandemic crisis has significantly influenced those budget targets based on the possibility of income generation activities remaining impaired whilst pandemic recovery takes place.

The upper target level of free reserves of £290k was exceeded at the end of 2020/21. The balance sheet now has net current assets of £619k (2020, £491k). The Trustees regularly review the circumstances of CTA and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. Having taken account of the impact of the pandemic, the Trustees expect to have to use up to £30k of the reserves to maintain the organisation's operations during 2021/22. However, the Trustees are of the view that CTA is a going concern for the future.

Total funds held on 31 March 2021 were £625,671 (2020, £504,273). The categorisation and purpose of these funds is as follows:

	2019/20	2020/21
Unrestricted Reserves		
General Reserve – being the accumulated surpluses of the organisation	£307,733	£356,011
Designated Reserve – being a fund to cover the organisation's financial commitment to the costs of developing driver training services	-	£20,000
Restricted Reserves		
DfT Minibus Project Fund – being a fund provided to cover costs associated with the administration and distribution of the DfT's minibus purchase grants.	£191,779	£191,779
DfT Driver Training Project Fund – being a fund to support the development of the driver training services.	-	£38,000
Connecting Communities Fund – being a fund to develop community transport in Wales	£4,761	£19,882
TOTAL	**£504,273**	**£625,671**

Across the year, there was a net inflow of cash to the organisation of £107,106.

Fundraising

CTA derives its income from the following core sources: government grant funding, memberships, retailing services to members (eg driver training), and corporate advertising in publications and at events. To this end, the organisation does not engage in raising funds directly from the general public or indirectly through a fundraising agent. As such, there is no expenditure from the charity's resources on raising funds directly from the public.

Covid 19 Pandemic

The circumstances presented by the Covid 19 pandemic have created challenges for CTA in relation to its financial operating model. A key income stream for the organisation is the sale of products related to minibus driver training, as well as acting as the franchising agent for the MiDAS scheme around the United Kingdom. The imposition of social distancing requirements made it all but impossible for large scale training activities to take place for most of the 2020/21 financial year. This has had some impact on the financial results set out above, and is likely to have an impact on the future financial performance of the organisation, and the trustees' assessment of CTA as a going concern.

The budget for the 2021/22 financial year was considered several times by the Finance and Audit Sub Committee and the Trustee Board prior to its approval. The budget has considered possible continued restrictions on the income that can be earned from driver training during 2021/22 and factored that into its performance projections. During 2020/21, a monthly budget forecast was produced to enable the trustees to keep track of the changing financial position, and the same process will be used in 2021/22 to ensure that the organisation remains a going concern.

The original budget for 2021/22 indicates that CTA's unrestricted reserves may have to be used to ensure the organisation can manage its way through the financial year, subject to additional grant funding or income generation activities supplementing the known income. Cash flow forecasts have been revised to look up to 12 months ahead in order for the trustees to accurately assess the organisation's ability to remain a going concern.

At the point of signing the accounts, the trustees are satisfied that CTA remains a going concern.

4. FUTURE PLANS

In March 2020 the Trustee Board approved a refreshed vision and mission statement, and agreed the five themes for the organisation's strategic focus.

Our vision: Communities everywhere creating and sharing their own accessible and inclusive transport solutions

Our mission: To champion, connect, support and grow a thriving community transport movement across all parts of the UK

Five strategic themes to fulfil this mission are:

Championing CT: We want to see greater attention given to community transport and the everyday experiences of their users in policy-making. This involves showing how community transport is relevant and responsive to key areas of public policy and how our members improve quality of life for people and families in their local communities.

Connecting CT: We want to be at the heart of a vibrant network of people and organisations pursuing a social mission within the world of passenger transport.

Supporting CT: We want our members and other community organisations providing transport to work with us to promote high standards of practice and services being delivered in a safe, legal and caring way.

Growing CT: We will be constantly on the lookout for opportunities to extend the reach and impact of the community transport model and mobilise new investment to enable those transformations.

Developing CTA: We want everything we do to be amazing all the time. We want people to have a high quality experience when they work with us, as members, stakeholders, staff or volunteers.

5. REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Applications for trusteeship are sought by advertisement. Trustees serve for an initial three years and can be re-elected for a further three year period. The board has the power to appoint additional trustees as it considers fit to do so. The trustees serving during the year and since the year end were:

Alan Jones (Chair - appointed 16 December 2020)
Susan Evans (Chair – resigned 21 September 2020)
Lawrence Wilson (Vice Chair – resigned 17 March 2021)
Paul Appelbe (Treasurer)
Peter Hardy
Chris Kutesko
Sue Leighton
Andrew Grieve
Chandra Vemury (appointed 1 March 2021)
Patrick McEldowney (resigned 16 June 2021)

Chief Executive	Bill Freeman
Registered office	12 Hilton Street Manchester M1 1JF
Auditors	Dains LLP Suite 2, Albion House 2 Etruria Office Village Forge Lane Etruria Stoke on Trent ST1 5RQ
Bankers	Charities Aid Foundation Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ The Royal Bank of Scotland plc 1 Corporation Street Hyde SK14 1AQ

Finance, legal and business advisors	Counterculture Partnership LLP Unit NH.204 E1 Studios 7 Whitechapel Road London E1 1DU
Charity numbers	1002222 (England & Wales) SC038518 (Scotland)
Company number	01985361
Key management personnel:	
Bill Freeman	Chief Executive
Maxine van den Burgh	Director of Operations & Resources (until 30 June 2021)
Stuart Bowler	Director of People & Operations (from 19 July 2021)
Tim Cairns	Director of Policy & Nations (until 9 July 2021)
Anneessa Mahmood	Director of Member Support (until 30 June 2021)

6. STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

Following a special resolution passed at the charity's Annual General Meeting in November 2018 the organisation converted from a charitable company limited by guarantee to a charitable incorporated organisation (CIO) in July 2019 and a change in governing document to a CIO constitution was effected on conversion.

The Community Transport Association UK (CTA) is a Charitable Incorporated Organisation, governed by its constitution dated 29 July 2019, and amended on 19 November 2019. It is registered as a charity with the Charity Commission. The charity's objective and its principal activity continues to be to relieve age, financial hardship, ill-health or disability by the provision of education and support to charitable bodies or persons who supply transport to groups or individuals in need of such relief.

Appointment of Trustees

As set out in the CIO constitution, the Board is composed of up to six Trustees elected by the members from among candidates nominated by the Governance Committee at least two of whom must be based in two of either Wales, Scotland, or Northern Ireland. The Board may also co-opt up to a further five Trustees to meet such skills, experience and diversity requirements as the Governance Committee may from time to time specify. The Chair, Vice Chair and Treasurer are selected from amongst the Trustees.

When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed. For example, Paul Appelbe is a retired chartered accountant and joined the Board to hold the position of Treasurer.

Trustee Induction and Training

Induction of new members of the Board is a shared responsibility between the Governance Committee, the Chair, external clerk to the Board and the senior management team. In 2020/21 the trustee induction adjusted to support a fully online induction. In Autumn 2021 the Board are refreshing their induction process; introducing a full Board induction and development day to connect new and existing Board members which will refresh knowledge of the role and responsibilities of trustees and understanding the current work and context of CTA, particularly in a post-Covid UK society. Trustees can also be briefed on the governance structure of CTA and its committees and decision-making processes, the current strategic objectives and the recent financial performance of the charity. This will be supported by orientation, meeting key staff and visits to member organisations (physically or virtually). An ongoing trustee and Board development programme will be agreed for 2022.

Organisation

The Board of Trustees administers the charity. The Board meets quarterly and there are sub committees covering Governance, Policy and Finance and Audit. The committees also meet on a quarterly basis. A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms approved by the Trustees, for operations including finance, employment, external relations, public policy and public affairs and other related activity.

Related Parties and Co-operation with Other Organisations

None of the trustees receive remuneration or other benefit from their work with the charity other than reimbursement for out of pocket expenses. Any potential connection between Trustees, senior managers, or their extended families and any potential related party must be disclosed to the full Board of Trustees. In the current year, no such related party transactions were reported.

Pay Policies for Senior Staff

The Trustees consider the Trustee Board and the senior management team to comprise the key management personnel of the charity in charge of directing, controlling, running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee received remuneration during the year. Details of Trustees' expenses and related party transactions are given in notes 9 and 11 to the accounts.

The pay of the senior staff is subject to the organisation's internal pay policy, approved by the Board in March 2019. The policy sets out the organisation's pay scales, role evaluation criteria, and how any cost of living award is considered and implemented by the Trustee Board. In view of the nature of the charity, the Trustees specifically benchmark the Chief Executive's pay against levels in other similar sized membership organisations. Details of the total remuneration and expenses received by senior staff members are provided in note 9.

Principal Risks and Uncertainties

The trustees have a risk management strategy that comprises:

- A regular review by the Finance and Audit Committee of the principal risks and uncertainties that the charity faces;
- The establishment of policies, systems, and procedures to mitigate those risks identified; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified the following five key risks for the organisation:

- Lack of clarity of the best configuration to support UK level political activity
- Lack of diversity in staff team
- Administrative support for member services
- Vulnerability of earned-income: MiDAS and related products
- Poor data and digital infrastructure

The trustees receive a quarterly update on the significant risks and the management strategies in place to mitigate them. As a result, the Trustees are confident that the identified key risks are controlled.

7. STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the charity trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees 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 accounts comply with the Charities Act 2011, the Charities (Accounts & Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees and signed on its behalf

Alan Jones
Chair of Trustees

15 September 2021

For the year ended 31 March 2021

Independent Auditor's Report to the Trustees of Community Transport Association UK

Opinion

We have audited the financial statements of Community Transport Association UK ('the charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts & Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

For the year ended 31 March 2021

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the senior statutory auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the financial reporting legislation, Companies Act 2006, taxation legislation, anti-bribery, employment, and environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 1 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts & Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Dains LLP

Dains LLP,
Statutory Auditor.

Suite 2, Albion House
2 Etruria Office Village
Forge Lane
Etruria
Stoke on Trent
ST1 5RQ

15 September 2021

Dains LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006

COMMUNITY TRANSPORT ASSOCIATION UK
STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2021

		Unrestricted Funds				
		General Funds	Designated Funds	Restricted Funds	Total funds Year to 31 March 2021	Total funds Year to 31 March 2020
Income from:	**Notes**	**£**	**£**	**£**	**£**	£
Donations	2	-	-	-	-	139
Charitable Activities	3	**268,170**	-	**710,728**	**978,898**	1,142,829
Other Trading Activities	4	**92,848**	-	-	**92,848**	72,026
Investments	5	**1,788**	-	-	**1,788**	2,704
Total		**362,806**	-	**710,728**	**1,073,534**	1,217,699
Expenditure on:						
Raising Funds		**117,754**	-	-	**117,754**	77,130
Charitable Activities		**176,774**	-	**657,608**	**834,382**	1,104,585
Total resources expended	7	**294,528**	-	**657,608**	**952,136**	1,181,714
Net income/(expenditure)	8	**68,278**	-	**53,120**	**121,398**	35,985
Transfers between funds		**(20,000)**	**20,000**	-	-	-
Net movement in funds		**48,278**	**20,000**	**53,120**	**121,398**	35,985
Total funds brought forward		**307,733**	-	**196,540**	**504,273**	468,288
Total funds carried forward		**356,011**	**20,000**	**249,660**	**625,671**	504,273

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 28 to 42 form part of these financial statements

COMMUNITY TRANSPORT ASSOCIATION UK
BALANCE SHEET

As at 31 March 2021

Fixed assets	Notes		As at 31 Mar 21 £		As at 31 Mar 20 £
Tangible assets	13		6,667		12,731
Investment	14		100		100
			6,767		12,831
Current assets					
Stocks	15	31,463		28,568	
Debtors	16	234,230		208,158	
Current Investments	17	202,946		200,136	
Cash at bank and in hand	24	325,362		218,256	
		794,001		655,118	
Creditors: amounts falling due within one year	18	(175,097)		(163,676)	
Net current assets			618,904		491,442
Net assets	21		625,671		504,273
Funds					
Unrestricted funds	22		356,011		307,733
Designated Funds	22		20,000		-
Restricted funds	22		249,660		196,540
Total funds			625,671		504,273

The financial statements were approved and authorised for issue by the board of trustees on 15 September 2021 and were signed below on its behalf:



Paul Appelbe
Trustee

The notes on pages 28 to 42 form part of these financial statements

COMMUNITY TRANSPORT ASSOCIATION UK
STATEMENT OF CASH FLOWS

For the year ended 31 March 2021

	Notes	2021 £	2020 £
Net cash provided by/(used in) operating activities	23	**112,902**	(38,215)
Cash flows from investing activities:			
Purchase of fixed assets		**(2,986)**	(5,247)
Purchase of current investments		**(2,810)**	(136)
Net cash provided by /(used in) investing activities		**(5,796)**	(5,383)
Change in cash and cash equivalents in the year		**107,106**	(43,598)
Cash and cash equivalents at the beginning of the year		**218,256**	261,854
Cash and cash equivalents at the end of the year	24	**325,362**	218,256

The notes on pages 28 to 42 form part of these financial statements.

1. Accounting policies

Community Transport Association UK (CTA UK), which is a charitable incorporated organisation and limited to £1 per member has adopted the following accounting policies:

a) 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 UK and Republic of Ireland (FRS 102) (issued in October 2019) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Public Benefit Entity

Community Transport Association UK meets the definition of a public benefit entity under FRS102.

c) Going Concern

The COVID19 pandemic has had an impact on the revenues from driver training products and minibus permits, though the CTA has been able to make appropriate overhead reductions to mitigate the lost income as well as utilising unrestricted reserves. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

d) Group Financial Statements

Group accounts have not been applied as the charity's subsidiary is permitted to be excluded from group accounts by virtue of being dormant. These financial statements therefore present information about the charity as an individual undertaking and not its group.

e) Legal status of the charity

The charity is a charitable incorporated organisation and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

f) Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where income is received in respect of a future period, the amounts are reflected within deferred income.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are received. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

g) Government Grant Income

Income from government grants are included in restricted funds and recognised when the charity has entitlement to the funds, its receipt is probable and its amount can be measured reliably.

h) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for a specific purpose.

Restricted funds are funds which are used in accordance with specific restrictions imposed by donors.

i) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the cost of commercial trading activities including monthly journal production costs, corporate advertising costs, insurance commission costs and the costs associated with consultancy work.
- Expenditure on charitable activities includes costs related to government grants, memberships, member services and support, and training and conferences.

j) Allocation of support costs

Support costs are costs that cannot be directly attributed to particular headings and have been allocated to activities on a basis consistent with use of the resources. These costs relate to functions that assist the work of the charity but do not directly undertake charitable activities. The method of allocation of support costs is shown in note 7.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £100 are capitalised at cost.

Depreciation is provided on the cost of the tangible fixed assets at rates calculated to write off their cost, less residual value, on a straight line basis over their expected life-span as follows:

Computer equipment		over 3 years
Fixtures and fittings	-	over 3 to 5 years

m) Stock

Stock consists of purchased goods for resale. Stock is valued at the lower of cost and net realisable value.

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

o) Current asset Investments

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

p) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

q) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

r) Pension costs

The charity operates a defined contribution scheme that is auto-enrolment compliant. Contributions are charged to the SOFA as they become due and are managed by a third party.

s) Value Added Tax

The Charity is registered for VAT. Income and expenditure is shown excluding VAT except to the extent that VAT is not recoverable.

t) Judgements made by Management

In the process of applying the above accounting policies the management have made the following judgements in preparing the financial statements:

	2021	2020
	£	£
Stock write off provision	**2,110**	2,184
Bad Debt Provision	**1,233**	2,179

u) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Income from donations

	2021	2020
	£	£
Donations received	-	139
	-	139

3. Income from charitable activities

	2021	2020
	£	£
Grants received (see note 6)	710,728	725,111
Memberships	186,738	190,715
Training and Conference Income	-	13,687
Member Services & Support	81,432	213,316
	978,898	1,142,829

4. Income from other trading activities

	2021	2020
	£	£
Consultancy Fees	44,477	18,204
Monthly Journal Subscriptions	28,846	24,589
Advertisement Fees	1,798	15,897
Insurance Commission	17,044	8,244
Sundry Income	683	5,092
	92,848	72,026

5. Investment income

	2021	2020
	£	£
Bank Interest	1,788	2,704
	1,788	2,704

6. Grants received

The charity enjoys a close working relationship with each of the Government bodies of the United Kingdom who provide funding to enable the charity to carry out its charitable objectives.

Funding has also been received from non-government commercial entities.

The following is a summary of the funding provided by these entities.

	2021	2020
	£	£
Department for Transport Grant	**200,000**	200,000
Scottish Government Grant	**106,174**	115,125
Department for Infrastructure (NI) Grant	**55,100**	57,997
Welsh Assembly Government Grant	**156,785**	160,516
Scottish Government D1 Driver Training Grant	**-**	36,467
EU Project Funding	**144,669**	155,006
West Midlands Trains Ltd	**10,000**	-
Department for Transport – MiDas Development	**38,000**	-
	710,728	725,111

7. Analysis of Expenditure 2021

	Cost of Sales	**Staff Costs**	**Other Costs**	**Governance costs**	**Support Costs**	**2021 Total**	2020 Total
	£	**£**	**£**	**£**	**£**	**£**	£
Raising Funds	-	61,261	22,277	738	33,478	**117,754**	77,130
	-	61,261	22,277	738	33,478	**117,754**	77,130
Charitable Activities:							
Grant Expenditure	-	448,199	99,466	4,836	105,107	**657,608**	713,724
Memberships	-	20,360	555	185	67,332	**88,431**	119,671
Training & Conferences	-	-	-	-	-	**-**	22,227
Member Services & Support	10,409	25,931	22,124	516	29,362	**88,342**	248,963
	10,409	494,490	122,145	5,537	201,801	**834,382**	1,104,585
	10,409	**555,751**	**144,422**	**6,275**	**235,279**	**952,136**	1,181,714

7. Analysis of Expenditure (cont.) - 2020

	Cost of Sales £	Staff Costs £	Other Costs £	Governance costs £	Support Costs £	2020 Total £	2019 Total £
Raising Funds	-	13,026	33,808	521	29,774	**77,130**	107,520
	-	13,026	33,808	521	29,774	**77,130**	107,520
Charitable Activities:							
Grant Expenditure	-	434,922	164,885	6,672	107,244	**713,724**	763,112
Memberships	-	34,492	5,892	449	78,838	**119,671**	99,692
Training & Conferences	-	2,475	13,912	182	5,658	**22,227**	2,879
Member Services & Support	42,814	27,413	89,116	1,439	88,181	**248,963**	246,521
	42,814	499,302	273,805	8,743	279,921	**1,104,585**	2,112,204
	42,814	**512,328**	**307,613**	**9,264**	**309,695**	**1,181,714**	1,219,724

Of the total expenditure, £294,528 was unrestricted (2020: £467,991) and £657,608 was restricted (2020: £713,723).

The support costs have first been allocated against the grant funded activities and then on the basis of activity income.

The governance costs have first been allocated against the cost of raising funds and then on the basis of activity expenditure.

In addition to the staff costs above, there are a further £97,674 (2020: £124,494) which are included in support costs.

Support costs can be analysed as follows:

	2021 £	2020 £
Staff costs	**97,674**	124,494
Facility costs	**23,444**	23,642
Office costs	**16,092**	29,857
Travel, subsistence & meeting costs	**448**	8,382
Legal & professional	**71,291**	66,150
IT/Website costs	**14,170**	15,451
Sundry costs	**12,160**	41,719
	235,279	309,695

8. **Net income/(expenditure) for the year**

This is stated after charging/ (crediting):	**2021** **£**	2020 £
Depreciation	**9,050**	15,138
Operating lease rentals – property	**47,213**	49,347
Operating lease rentals – equipment	**1,932**	2,110
Bad debts incurred/(recovered)	**(946)**	(2,050)
Auditors remuneration:		
Audit	**6,000**	6,000
Corporation Tax Computation	**425**	-

9. **Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.**

Staff costs were as follows:	**2021** **£**	2020 £
Salaries and wages	**566,199**	557,390
Redundancy and termination costs	**4,317**	-
Social security costs	**51,657**	50,926
Employer's contribution to a defined contribution pension scheme	**28,854**	26,364
Other forms of employee benefits	**2,398**	2,143
	653,425	636,822

The following number of employees received total employee benefits (excluding employer pension costs) during the year between:

	2021 **No.**	2020 No.
£60,000 - £69,999	**-**	-
£70,000 - £79,999	**-**	1
£80,000 - £89,999	**1**	-

The total employee benefits including pension contributions of the key management personnel were £239,738 (2020: £205,334)

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalling £255 (2020: £3,264) incurred by 2 (2020: 9) trustees relating to attendance at meetings of the trustees.

10. Staff Numbers

The average number of employees (head count based on staff employed) during the year was as follows:

	2021	2020
	No.	No.
Raising Funds	**1.1**	0.4
Grant Funded Activities	**12.3**	12.5
Memberships	**0.6**	1.0
Member Services and Support	**0.7**	0.8
Governance	**0.2**	0.2
Support	**2.5**	3.5
	17.4	18.4

11. Related Party Transactions

The charity had no transactions with related parties during 2021. (2020: £nil).

The charity has a subsidiary company CTA Trading Limited which was dormant throughout 2020 and 2021.

As at 31 March 2021 the amounts owed by the subsidiary amounted to £nil (2020: £nil).

The assets and liabilities of the subsidiary were:	**2021**	2020
	£	£
Current assets	100	100
Creditors: amounts falling due within one year	-	-
Total net assets	**100**	100
Aggregate share capital and reserves	**100**	100

12. Taxation

The charity is exempt from corporation tax as all of its income is charitable and is applied for charitable purposes.

13. Tangible Fixed Assets

	Computer Equipment £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2020	59,021	12,447	71,468
Additions	2,986	-	2,986
Disposals	(723)	-	(723)
At 31 March 2021	**61,284**	**12,447**	**73,731**
Depreciation			
At 1 April 2020	50,284	8,453	58,737
Charge for the year	7,293	1,757	9,050
Disposals	(723)	-	(723)
At 31 March 2021	**56,854**	**10,210**	**67,064**
Net book value			
At 31 March 2021	**4,430**	**2,237**	**6,667**
At 31 March 2020	8,737	3,994	12,731

Capital expenditure contracted for, but not provided for in the financial statements, was £nil (2020: £nil).

14. Investment

The charity's investment of £100 relates to the 100% holding in its wholly owned subsidiary, CTA Trading Limited. (see note 11).

15. Stock

	2021 £	2020 £
Purchased goods for resale	**31,463**	28,568
	31,463	28,568

The value of stock impaired at the year end was £2,110 (2020: £2,184).

16. Debtors

	2021	2020
	£	£
Trade debtors	**110,509**	33,155
Other Debtors	**4,644**	6,470
Prepayments & Accrued Income	**118,599**	163,387
Other Taxes	**478**	5,145
	234,230	208,158

17. Current Investments

	2021	2020
	£	£
Carrying value and market value at the beginning of the year	**200,136**	200,000
Additions to investments at cost	**2,810**	136
	202,946	200,136

18. Creditors: amounts falling due within one year

	2021	2020
	£	£
Amounts due to subsidiary undertaking	**100**	100
Trade creditors	**55,243**	82,870
Other taxation and social security	**13.608**	30,115
Accruals	**85,821**	30,973
Deferred income	**20,325**	19,618
	175,097	163,676

19. Deferred Income

Deferred income comprises corporate supporter income and trainer agent fees which are spread over the period to which they relate, plus any conference income invoiced in advance.

	2021	2020
	£	£
Balance brought forward	**19,618**	10,106
Amount released to income in the year	**(19,618)**	(10,106)
Amount deferred in the year	**20,325**	19,618
Balance carried forward	**20,325**	19,618

20. Financial Instruments

	2021	2020
	£	£
Financial assets measured at amortised cost	**727,200**	574,906
Financial liabilities measured at amortised cost	**(154,672)**	(143,959)

Financial assets held at amortised cost comprise trade debtors, other debtors, current asset investments and cash at bank.

Financial liabilities held at amortised cost comprise trade creditors, other creditors and accruals

The Charity's income, expense, gains and losses in respect of financial instruments are:

	2021	2020
	£	£
Total interest income for financial assets held at amortised cost	**1,788**	2,704
Total interest expense for financial liabilities held at amortised cost	**1,533**	4,363

21. Analysis of group net assets between funds – current year

	General Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	6,667	-	-	6,667
Current assets	513,441	20,000	260,660	794,101
Creditors due within one year	(164,097)	-	(11,000)	(175,097)
	356,011	**20,000**	**249,660**	**625,671**

Analysis of group net assets between funds - prior year

	General Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	12,731	-	-	12,731
Current assets	458,578	-	196,540	655,118
Creditors due within one year	(163,576)	-	-	(163,576)
	307,733	**-**	**196,540**	**504,273**

22 Statement of funds movement

	1 April 2019	Incoming Resources	Resources Expended	Transfers	31 March 2020
	£	£	£	£	£
Restricted funds					
Dept for Transport grant	-	200,000	(200,000)	-	-
Scottish gov't grant	-	115,125	(115,125)	-	-
Dept for Infrastructure – NI grant	-	57,997	(57,997)	-	-
Welsh gov't grant	-	160,516	(160,516)	-	-
DFT minibus grant	191,779	-	-	-	191,779
D1 Driver Training Grant	(27,467)	36,467	(6,569)	(2,431)	-
EU Connecting Communities Fund	23,271	155,006	(173,516)	-	4,761
Total restricted funds	**187,583**	**725,111**	**(713,723)**	**(2,431)**	**196,540**
Unrestricted Funds					
General Funds	223,673	492,588	(438,030)	29,502	307,733
Designated Fund – Judicial Review	57,032	-	(29,961)	(27,071)	-
Total unrestricted funds	**280,705**	**492,588**	**(467,991)**	**2,431**	**307,733**

	1 April 2020	Incoming Resources	Resources Expended	Transfers	31 March 2021
	£	£	£	£	£
Restricted funds					
Dept for Transport grant	-	200,000	(200,000)	-	-
Scottish gov't grant	-	106,174	(106,174)	-	-
Dept for Infrastructure – NI grant	-	55,100	(55,100)	-	-
Welsh gov't grant	-	156,785	(156,785)	-	-
DFT minibus grant	191.779	-	-	-	191,799
EU Connecting Communities Fund	4,761	144,669	(129,549)	-	19,881
West Midlands Trains Ltd	-	10,000	(10,000)	-	-
DFT – MiDas Development	-	38,000	-	-	38,000
Total restricted funds	**196,540**	**710,728**	**(657,608)**	**-**	**249,660**
Unrestricted Funds					
General Funds	307,733	362,806	(294,528)	(20,000)	356,011
Designated Fund – MiDas Dev't	-	-	-	20,000	20,000
Total unrestricted funds	**307,733**	**362,806**	**(294,528)**	**-**	**376,011**

Purposes of restricted & designated funds

The 4 Government grants are grants awarded in order to enable the charity to support charitable bodies or persons who supply transport to groups or individuals in need of mobility which would otherwise be denied.

The DFT minibus grant related to a grant awarded in order for the charity to administer the provision of minibuses awarded by the Department of Transport to various community transport charities. All of the minibuses have now been allocated and the balance of the grant will be used to fund future DFT projects.

The D1 Driver Training Grant relates to a grant in order to provide specialised D1 driver training in Scotland.

The Wales EU Connecting Communities Fund relates to a grant awarded by the European Union in order to develop innovative solutions and projects to solve community transport issues in Wales.

The West Midlands Train grant relates to a grant awarded to support community transport operators and improve links to and from stations.

The DFT MiDas development grant relates to funding to support the development of MiDas (Minibus Driver Awareness Scheme).

The designated funds relate to funds set aside to cover costs for a Judicial Review which was finalised during the year ended 31st March 2020 plus funds set aside for the MiDas Development Project

23. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2021	2020
	£	£
Net movement in funds	**121,398**	35,985
Add back depreciation charge	**9,050**	15,138
(Increase)/decrease in stocks	**(2,895)**	1,082
(Increase)/decrease in debtors	**(26,071)**	(116,619)
Increase/(decrease) in creditors	**11,420**	26,199
Net movement in funds	**112,902**	(38,215)

24 Analysis of cash and cash equivalents

	2021	2020
	£	£
Cash in hand	**135**	300
Current accounts	**187,963**	159,241
Deposit accounts	**137,263**	58,715
	325,362	218,256

25 Operating lease commitments

As at 31 March 2020 the charity had future minimum lease payments under non-cancellable operating leases as set out below:

	Property		Equipment	
	2021	2020	**2021**	2020
	£	£	**£**	£
Within one year	**38,823**	32,408	**1,932**	1,932
Within two to five years	**36,638**	63,165	**589**	2,557
After more than five years	**-**	-	**-**	-
	75,461	95,572	**2,521**	4,489

26. Pension Costs

CTA operates a defined contribution pension scheme through Royal London. The scheme is fully compliant with auto-enrolment legislation. There are two versions of the scheme in operation. For all employees who joined the scheme after the auto-enrolment date of 1 October 2015, contributions are split as 5% from the employer and 3% from the employee. For employees who were members of the scheme prior to the auto-enrolment date, contributions are related to their length of service rising to a maximum of 6% from the employer. In order for that version of the scheme to remain auto-enrolment compliant as the statutory contribution rates increase, employees were required to make either a 2% or 3% personal contribution to the scheme from 1 October 2018.

Total employer contributions to the scheme in the year were £28,853 (2020: £26,364)

The total amounts paid into the scheme in the year were £43,441 (2020: £42,538).

27. Capital Commitments

There are no capital commitments as at 31 March 2021 (2020: £nil)

28. Comparative Statement of Financial Activity

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total funds Year to 31 March 2020
Income from:		£		£	£
Donations	2	139			139
Charitable Activities	3	417,719	-	725,111	1,142,829
Other Trading Activities	4	72,026	-	-	72,026
Investments	5	2,704	-	-	2,704
Total		492,588	-	725,111	1,217,699
Expenditure on:					
Raising Funds		77,130	-	-	77,130
Charitable Activities		360,901	29,961	713,723	1,104,585
Total resources expended	7	438,030	29,961	713,723	1,181,714
Net income/(expenditure)	8	54,558	(29,961)	11,388	35,985
Transfers between funds		29,502	(27,071)	(2,431)	-
Net movement in funds		84,060	(57,032)	8,957	35,985
Total funds brought forward		223,673	57,032	187,583	468,288
Total funds carried forward		307,733	-	196,540	504,273