

COMMUNITY TRANSPORT SOUTH WILTSHIRE

England & Wales · Charity number 1056226

Details

Other names SALISBURY DISTRICT COMMUNITY TRANSPORT DEVELOPMENT PROJECT, SALISBURY DISTRICT COMMUNITY TRANSPORT

Status Registered

Legal form Other

Registered 1996-06-17

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

Contact

Address c/o Wiltshire Council
Stephenson Road
Churchfields Industrial Estate
Salisbury
Wiltshire
SP2 7NP

Phone 07787557110

Email salisbury-ct@btconnect.com

Activities

Objects: TO PROVIDE COMMUNITY TRANSPORT FOR THE INHABITANTS OF SOUTH WILTSHIRE IN THE INTERESTS OF SOCIAL WELFARE FOR THE PURPOSE OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS, PARTICULARLY THOSE IN NEED BY REASON OF A DISABILITY.

Activities: Provides and operates community transport for people with limited mobility (mainly the elderly and disabled), for the socially isolated, and local public bus services for environmental reasons with support from Wiltshire Council in South Wiltshire and Kennet

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** SALISBURY AND DISTRICT
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£248,311	£250,231	-	-
2024-03-31	£212,794	£242,744	-	-
2023-03-31	£178,679	£232,392	-	-
2022-03-31	£163,520	£211,531	-	-
2021-03-31	£198,727	£188,279	-	-

Trustees

Name	Role	Appointed
ELIZABETH PINER	Chair	
Barbarita Coulson		2026-01-08
CHRISTOPHER ALAN WHITE		2013-02-27
HOWARD PINER		2011-12-12
Martin Beale		2024-03-21

COMMUNITY TRANSPORT SOUTH WILTSHIRE

England & Wales - Charity number 1056226

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
COMMUNITY TRANSPORT SOUTH WILTSHIRE**

COMMUNITY TRANSPORT SOUTH WILTSHIRE

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For the year ended 31 March 2025

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COMMUNITY TRANSPORT SOUTH WILTSHIRE

CHARITY INFORMATION

For the year ended 31 March 2025

BOARD OF TRUSTEES: Mrs E A Piner - Chair
Mr H Piner
Mr C White - Honorary Treasurer
Mr S Reeves
Mr M Beale

SENIOR MANAGEMENT: Mr G Audin - Business Manager

CHARITY OFFICE: c/o Wiltshire Council Environmental Services
Stephenson Road
Salisbury
SP2 7NP

CHARITY NUMBER: 1056226

INDEPENDENT EXAMINER Fawcetts LLP
Chartered Accountants
and Statutory Auditors
Windover House
St Ann Street
Salisbury
SP1 2DR

BANKERS: Lloyds Bank plc
38 Blue Boar Row
Salisbury
SP1 1DB

COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE CHAIR OF THE BOARD OF TRUSTEES

for the year ended 31 March 2025

Introduction

This year has been a proactive year taking on two new projects and seeking funding for a replacement bus which will mean all our vehicles are fully accessible. We have aimed to raise our profile to recruit more volunteers through attending a number of community events, creating advertising and posters and bunting to create a colourful promotional stall. Our staff volunteers and trustees have been keen to man the stall throughout the day. We are now able to claim gift aid on membership and donations which brought in over £2000 this year.

Staff

There has been no change in the office staff working together to give our passengers an excellent service. The number of bus drivers remains static as do the number of volunteers. I am aware that it is the staff drivers and volunteers being the biggest assets at the sharp end dealing with the public. Without their efficiency, good will and empathy with the public, the charity would have difficulty in achieving its aims and my thanks go to them all.

The Office

The systems have continued to operate well enabling an efficient service to be provided.

Minibus Services

We have increased our minibus services to include residents of Laverstock and Nunton. We have replaced the engines of the two oldest of low floor buses to extend their life. This has resulted with them being off the road during the installation and afterwards due to settling in problems. This has made it very difficult to keep all services going. The Ford minibus runs well but is not wheelchair accessible, so we intend to look at replacing it.

The Community Car Service

The car service continues to be popular carrying over 8,500 passengers. This is due to time our volunteers give to the service and the extra time our office staffs go to serve our clientele. We do have more volunteer drivers to cover the service but due to the amount of time each volunteer can give, does not always mean we are easily able to support more people, so we continue to seek new volunteers.

The Amesbury Hoppa Service

This service had run successfully over the year although we have had bus maintenance issues keeping some off the road for some time. Friends of Amesbury Hoppa set up and run by the people of Amesbury raised over £2,000 during the year by running events in Amesbury which has helped the costs of running the Hoppa. We thank them for this effort.

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COMMUNITY TRANSPORT SOUTH WILTSHIRE
REPORT OF THE CHAIR OF THE BOARD OF TRUSTEES
for the year ended 31 March 2025

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Board of Trustees

It is the role of the trustees to support the people at the sharp end and steer the organisation in a successful and financially prudent way, continually overseeing the organisation in collaboration with the Business Manager and staff.

The trustees have taken a proactive role in the development of the new system to increase the efficiency and harmony of the office.

We are extremely grateful for the financial support we have received from our funders who have continued to fund us. Wiltshire Council for the continual funding of concessionary fares at 2019 level, a school contract and the government for their funding initiatives, Amesbury Town Council and Salisbury City Council.

On behalf of the trustees, I need again to thank all those whose efforts make this charity operate for the benefit of our community on a daily basis, thank you, and finally to thank my fellow trustees for their continued support in overseeing the organisation.

Elizabeth Piner
Chair of the Board of Trustees

Date: 16 January 2026

COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES

for the year ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31st March 2025.

TRUSTEES

Trustees are elected at the AGM or co-opted by the Board during the year to meet at least six times per year.

The trustees during the year under review were:

Mrs Elizabeth Piner	- Chair
Mr Steven Reeves	- Vice Chair
Mr Howard Piner	- Minutes
Mr Christopher White	- Honorary Treasurer
Mr Martyn Beale	- Trustee

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution and policies:

The charity is governed by its Constitution document adopted on 23rd May 1996 and as amended on 13th February 2007 and in August 2016. The trustees determine the general policy of the charity. The day-to-day management of the charity is delegated to the Business Manager and paid office staff.

The trustees have given due regard to the Charity Commission's guidance on reporting public benefit when planning the charity's activities, in accordance with sections G2 and G3 of the Charity Commission's General Guidance on Public Benefit (January 2008).

New trustees are recruited and appointed by the existing trustees as and when vacancies arise. No outside party can appoint trustees.

Risk Management

The Board of Trustees has conducted its own review of the major risks to which the charity is exposed, and systems and policy have been ongoing to mitigate these risks. Currently, external risks to funding are currently considerable as local government reduce their grants. Our aim is to seek funding from diverse streams, paying due regard to our expenditure, to increase our take up of services to as near full capacity as possible to increase our income. Internal risks are minimized by the implementation of procedures for authorisation of all transactions, and the procedures are reviewed periodically to ensure they still meet the needs of the charity.

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COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES

for the year ended 31 March 2025

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OBJECTIVES AND ACTIVITIES

The objectives of the charity continue to be that of providing community transport for the inhabitants of South Wiltshire in the interests of social welfare, for the purpose of improving the conditions of life for the said inhabitants by reducing loneliness and isolation, particularly the elderly, and those in need by reason of a disability or social isolation.

The paragraphs below set out our activities, achievements, and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its objects and purposes through a series of projects and services to deliver community transport for the inhabitants of South Wiltshire. The benefits of this support are fully compliant with Principles 1a and 1b of the Charity Commission Principles on Public Benefit.

All our services, the Shopper Service, Community Car Service, Amesbury Hoppa Service and Wiltshire Council school contract to Broad Chalk School have run continually throughout the year. The demand for all our services has increased this year. We are grateful to Wiltshire Council for their continued support with a general grant. Amesbury Town Council continues to support the Hoppa service with a grant of £5,000 per annum, and the Community Car Service has been supported with grants from Salisbury City Council and the Wiltshire Link Scheme and Wiltshire Community Foundation 'Older Peoples' grant.

The Board of Trustees continue to focus on maintaining financial sustainability with prudent management of costs and by seeking funding from all possible sources.

Wiltshire Council's Concessionary Fare Scheme has continued on all our bus services. Fuel Duty rebate from the Department for Transport (BSOG) has also been received. These grants are key in helping to maintain operating costs and future survival of the services.

OPERATIONS

Community Car Scheme: Due to the diligence of our staff and volunteers the service has run well throughout the year with numbers still increasing, to 8,587, with an increase in volunteers to match usage.

Community bus operations and the Amesbury Hoppa service: The take up on these services has increased over the year with 8,451 passengers on the shopper routes and 30,948 on the Hoppa. Over the year the services have still been affected by bus breakdowns and erratic service from our maintenance garage, but new engines have been fitted to our two older buses to prolong their lifespan. **The Broad Chalk school contract** has worked well throughout the year maintaining good working relations with the school and Wiltshire Council. Without the efforts of our bus manager supported by our business manager the services would not run as smoothly as they do.

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COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES for the year ended 31 March 2025

Continued from page 5

FINANCIAL REVIEW 2024/25

The Charity's staff and the Board of Trustees, acting as an executive committee, continue to focus on funding and sustainability as a priority.

Reserves Policy

Community Transport South Wiltshire (CTSW) is run as an independent charity and is responsible for all internal functions. The charity's policy is to hold three to six months' running costs in reserves in the eventuality of the charity losing a primary source of income or having to close down completely. We have the required reserves of approximately £40,000 but it is becoming increasingly difficult to maintain this level of working capital.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements 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 of the charity for that period. In preparing those financial statements, the trustees are required to:

- a) Select suitable accounting policies and then apply them consistently.
- b) Serve the methods and principles in the Charities SORP.
- c) Make judgements and estimates that are reasonable and prudent.
- d) State whether applicable accounting standards have been followed, subject to any material departures
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES

for the year ended 31 March 2025

Continued from page 6

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

ON BEHALF OF THE BOARD OF TRUSTEES:

Elizabeth Piner
Chair of the Board of Trustees

Date: 16 January 2026

**COMMUNITY TRANSPORT SOUTH WILTSHIRE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 9 to 21.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

Simon Ellingham FCA
Fawcetts LLP
Chartered Accountants
Windover House, St Ann Street, Salisbury, SP1 2DR

Date: 16 January 2026

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025**

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
INCOME FROM:					
Charitable activities					
Provision of transport		155,183	-	155,183	146,261
Donations and legacies					
Donations and grants	2	54,856	36,898	91,754	65,352
Investments	3	1,374	-	1,374	1,181
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL INCOME		211,413	36,898	248,311	212,794
EXPENDITURE ON:					
Raising funds		103	-	103	153
Charitable activities		232,401	17,727	250,128	242,591
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE	6	232,504	17,727	250,231	242,744
NET (EXPENDITURE)/INCOME		(21,091)	19,171	(1,920)	(29,950)
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
NET MOVEMENT IN FUNDS		(21,091)	19,171	(1,920)	(29,950)
RECONCILIATION OF FUNDS:					
Total funds brought forward		126,134	63,322	189,456	219,406
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>105,043</u>	<u>82,493</u>	<u>187,536</u>	<u>189,456</u>

Total recognised gains and losses

The charity has no recognised gains or losses other than the deficit for the current year or previous year.

Continuing operations

None of the charity's activities were acquired or discontinued during the current or previous year.

The notes form part of these financial statements

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**BALANCE SHEET
for the year ended 31 March 2025**

	Note	2025 £	2024 £
FIXED ASSETS:			
Tangible fixed assets	7	51,594	63,891
CURRENT ASSETS:			
Debtors	8	20,098	36,859
Cash at bank and in hand		138,116	112,533
TOTAL CURRENT ASSETS		158,214	149,392
LIABILITIES			
Creditors: Amounts due within one year	9	(22,272)	(23,827)
NET CURRENT ASSETS		135,942	125,565
TOTAL ASSETS LESS CURRENT LIABILITIES	11	187,536	189,456
 FUNDS			
Unrestricted funds: general	10	58,630	58,297
Unrestricted funds: designated	10	46,413	67,837
Restricted funds	10	82,493	63,322
TOTAL CHARITY FUNDS		187,536	189,456

The financial statements were approved and authorised for issue by the Board of Trustees on 16 January 2026 and were signed on its behalf by:

Mrs E A Piner - Chair

Mr C White - Treasurer

The notes form part of these financial statements

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**STATEMENT OF CASH FLOWS
for the year ended 31 March 2025**

	Notes	2025 £	2024 £
Net cash flow from operating activities	(a)	24,209	(39,684)
Cash flows from investing activities			
Payments to acquire tangible fixed assets		-	-
Receipts from sales of tangible fixed assets		-	2,500
Interest received		1,374	1,181
		1,374	3,681
Net cash flow from investing activities		1,374	3,681
Net increase in cash and cash equivalents		25,583	(36,003)
Cash and cash equivalents at 1 April 2024		112,533	148,536
		112,533	148,536
Cash and cash equivalents at 31 March 2025		138,116	112,533
Cash and cash equivalents consists of:			
Cash at bank and in hand		138,116	112,533
		138,116	112,533
Cash and cash equivalents at 31 March 2025		138,116	112,533

a) Reconciliation of net income to net cash flow from operating activities

	2025 £	2024 £
Net income/(expenditure) for the year as per the Statement of Financial Activities	(1,920)	(29,950)
Interest receivable	(1,374)	(1,181)
Depreciation of tangible fixed assets	12,297	16,083
Profit on disposal of tangible fixed assets	-	(19)
(Increase)/decrease in debtors	16,761	(24,332)
Increase/(decrease) in creditors	(1,555)	(285)
	24,209	(39,684)
Net cash flow from operating activities	24,209	(39,684)

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

1. ACCOUNTING POLICIES

Accounting convention

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis. The financial statements are prepared in Sterling (£) which is the functional currency of the charity.

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

The trustees have considered the financial position of the organisation and believe that it is currently a going concern. The Coronavirus outbreak has so far not had a material impact on this assessment and, based on their current knowledge, they do not expect it to do so going forward.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

The charity receives local government grants. Income from local government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

1. ACCOUNTING POLICIES continued

Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 33% straight line
Minibuses	- 20% reducing balance

Hire purchase and operating leases

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

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

Value Added Tax

Value Added Tax is recoverable by the charity and as such expenditure is included in the Statement of Financial Activities net of VAT

Pension costs

The charity makes pension contributions to a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. Contributions to this scheme are charged to the Statement of Financial Activities as they become payable.

2. DONATIONS AND LEGACIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations and grants				
Wiltshire Council – general support grant	7,000	-	7,000	7,000
Wiltshire Council – transport grant	7,592	-	7,592	7,592
Bemerton Aldi Bus Pilot	-	-	-	16,000
Community First – Wiltshire Link Scheme	5,200	-	5,200	5,200
Bus Service Operators Grant	8,992	-	8,992	9,334
Amesbury town council	5,000	-	5,000	5,000
Salisbury City Council	250	-	250	1,250
National Lottery Awards For All	-	20,000	20,000	-
Replacement Minibus grant	-	16,898	16,898	-
Wiltshire Community Foundation Grants	12,579	-	12,579	4,021
Hoppa Engine Grant	-	-	-	2,500
Miscellaneous donations	8,243	-	8,243	7,455
Total	<u>54,856</u>	<u>36,898</u>	<u>91,754</u>	<u>65,352</u>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025**

3. INCOME FROM INVESTMENTS

All of the charity's income from investments arises from an interest bearing deposit account.

4. STAFF COSTS

	2025	2024
	£	£
Salaries	152,560	137,390
Employer's National Insurance	-	-
Employer's pension costs	1,193	1,014
	<u>153,753</u>	<u>138,404</u>
	<u>153,753</u>	<u>138,404</u>

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

	2025	2024
	No.	No.
Management and administration	5	5
Bus drivers	17	17
Cleaner	1	1
	<u>23</u>	<u>23</u>
	<u>23</u>	<u>23</u>

The key management personnel of the charity comprise the trustees and the Business Manager. Key management personnel remuneration (inclusive of employers' National Insurance Contributions and pension contributions) totalled £28,775 (2024: £27,046). No remuneration was paid to trustees, or persons closely connected with them, in the year. No trustees received expenses for voluntary driving in the year (2024: £nil). No trustees received reimbursed travel expenses during the year (2024: none). No employee received a salary in excess of £60,000 in the current or previous years.

5. NET INCOME FOR THE YEAR ENDED 31 MARCH 2025

Net income is stated after charging / (crediting):

	2025	2024
	£	£
Depreciation - owned assets	12,297	16,083
Profit on disposal of fixed assets	-	(19)
	<u>-</u>	<u>(19)</u>
	<u>-</u>	<u>(19)</u>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025**

6. TOTAL RESOURCES EXPENDED

	2025	2024
	£	£
Raising funds		
Advertising	103	153
	<hr/>	<hr/>
Charitable activities		
Gross salaries	152,560	137,390
Employer's National Insurance	-	-
Employer's pension costs	1,193	1,014
Voluntary driver expenses	21,145	18,750
Rent of charity office	4,400	4,400
Telephone	1,365	1,113
Postage and stationery	1,345	1,691
Bus running expenses	43,904	49,516
Affiliation fees	10	201
Staff training	319	1,155
Computer and software expenses	5,000	5,313
Travel expenses	-	155
Sundry expenses	1,404	1,472
Professional fees	1,835	1,835
Insurance	2,581	1,993
Bank charges	770	529
Profit on disposal of minibus	-	(19)
Depreciation		
Minibuses	12,297	16,083
Office equipment	-	-
	<hr/>	<hr/>
	250,128	242,591
	<hr/>	<hr/>
Total resources expended	250,231	242,744
	<hr/> <hr/>	<hr/> <hr/>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025**

7. TANGIBLE FIXED ASSETS

	Office equipment £	Minibuses £	Total £
COST:			
At 1 April 2024	11,563	328,788	340,351
Additions	-	-	-
Disposals	-	-	-
	11,563	328,788	340,351
At 31 March 2025	11,563	328,788	340,351
DEPRECIATION:			
At 1 April 2024	9,110	267,350	276,460
Charge for the year	-	12,297	12,297
Eliminated on disposals	-	-	-
	9,110	279,647	288,757
At 31 March 2025	9,110	279,647	288,757
NET BOOK VALUE:			
At 31 March 2025	2,453	49,141	51,594
At 31 March 2024	2,453	61,438	63,891

8. DEBTORS

	2025 £	2024 £
Trade debtors	20,098	26,679
Other debtors	-	-
VAT	-	641
Prepayments and accrued income	-	9,539
	20,098	36,859

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	1,904	2,593
VAT	154	-
Accruals and deferred income	20,214	21,234
	22,272	23,827

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025

10. MOVEMENT OF FUNDS

	Balance at 01/04/2024 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/03/2025 £
Unrestricted funds					
General free reserves	49,102	162,282	(160,809)	-	50,575
Unrestricted fixed assets	9,195	-	(1,140)	-	8,055
	<u>58,297</u>	<u>162,282</u>	<u>(161,949)</u>	<u>-</u>	<u>58,630</u>
Unrestricted designated funds					
'Hoppa' future provision fund	34,245	49,131	(69,104)	-	14,272
Minibus fixed asset fund	7,200	-	(1,451)	-	5,749
Future minibus provision fund	23,000	-	-	-	23,000
Car contingency fund	3,392	-	-	-	3,392
	<u>67,837</u>	<u>49,131</u>	<u>(70,555)</u>	<u>-</u>	<u>46,413</u>
TOTAL unrestricted funds	<u>126,134</u>	<u>211,413</u>	<u>(232,504)</u>	<u>-</u>	<u>105,043</u>
Restricted funds					
Minibus fixed asset fund	18,993	-	(3,611)	-	15,382
Hoppa' future provision fund [APC]	27,766	-	(5,553)	-	22,213
Community First	290	-	(290)	-	-
Computer equipment fund	273	-	(273)	-	-
Future minibus provision fund	-	36,898	-	-	36,898
Bemerton Aldi Bus Pilot	16,000	-	(8,000)	-	8,000
	<u>63,322</u>	<u>36,898</u>	<u>(17,727)</u>	<u>-</u>	<u>82,493</u>
Total funds	<u>189,456</u>	<u>248,311</u>	<u>(250,231)</u>	<u>-</u>	<u>187,536</u>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025**

10. MOVEMENT OF FUNDS (continued)

Comparative balances for the year ended 31 March 2024:

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2024
	£	£	£	£	£
Unrestricted funds					
General free reserves	39,336	128,795	(136,029)	17,000	49,102
Unrestricted fixed assets	14,568	-	(5,373)	-	9,195
	<u>53,904</u>	<u>128,795</u>	<u>(141,402)</u>	<u>17,000</u>	<u>58,297</u>
Unrestricted designated funds					
'Hoppa' future provision fund	53,223	65,499	(84,477)	-	34,245
Minibus fixed asset fund	9,014	-	(1,814)	-	7,200
Future minibus provision fund	40,000	-	-	(17,000)	23,000
Car contingency fund	3,392	-	-	-	3,392
	<u>105,629</u>	<u>65,499</u>	<u>(86,291)</u>	<u>(17,000)</u>	<u>67,837</u>
TOTAL unrestricted funds	<u>159,533</u>	<u>194,294</u>	<u>(227,693)</u>	<u>-</u>	<u>126,134</u>
Restricted funds					
Minibus fixed asset fund	23,582	-	(4,589)	-	18,993
'Hoppa' future provision fund [APC]	34,707	-	(6,941)	-	27,766
Community First	311	-	(21)	-	290
Computer equipment fund	273	-	-	-	273
Vulnerable people fund	1,000	-	(1,000)	-	-
Bemerton Aldi Bus Pilot	-	16,000	-	-	16,000
Hoppa Engine Grant	-	2,500	(2,500)	-	-
	<u>59,873</u>	<u>18,500</u>	<u>(15,051)</u>	<u>-</u>	<u>63,322</u>
Total funds	<u>219,406</u>	<u>212,794</u>	<u>(242,744)</u>	<u>-</u>	<u>189,456</u>

UNRESTRICTED FUNDS

General

This represents funds which have been accumulated for the general purposes of the charity.

Unrestricted fixed assets

This represents unrestricted funds held as fixed assets and are not readily available.

UNRESTRICTED DESIGNATED FUNDS

'Hoppa' maintenance fund

This fund was established for expenditure on the 'Hoppa' minibus to ensure continued provision of the service. This fund was closed at the year end.

'Hoppa' future provision fund

This fund was established in the event of a shortfall against the running costs of the 'Hoppa' concessionary fares.

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

10. MOVEMENT OF FUNDS (continued)

Minibus fixed asset fund

This fund was established in recognition of the fact that the minibus is central to the objectives of the charity and will not represent reserves available to finance the charity's operations.

Future minibus provision fund

This fund represents monies set aside by the Trustees towards the provision of new minibuses for the charity.

Car contingency fund

This fund represents monies received as a result of member donations through use of the car service.

RESTRICTED FUNDS

Minibus fixed asset fund

Donations and grants have been received specifically for the purchase of new minibuses for the charity. The amount released against income each year is equivalent to the amount of depreciation charged against the capital items. In the prior year a new minibus was donated to the charity through a scheme with the Department for Transport. The asset has been recognised within this restricted fund in recognition of the fact that the minibus is central to the objectives of the charity and will not represent reserves available to finance the charity's operations.

'Hoppa' future provision fund [APC]

A grant was received in 2016 from The Amesbury Property Company Limited. The money received is to be used towards the running costs of the 'Hoppa' concessionary fares.

Community First

Four grants were received in 2013 to cover the cost of specific items in the charity. A 75% grant was received to cover the cost of new seat covers for Bus 1 and this amount was fully credited against expenditure in that year. The further three grants were received towards a new computer, wheelchair lift and photocopier and the amount released as a credit against expenditure each year is equivalent to the amount of depreciation charged against expenditure.

Vulnerable People

During the previous year a grant was received from Wiltshire Council specifically to subsidise the first year's membership fee for new members who are referred by social prescribers/partner community groups.

Computer

A grant was received specifically for the purchase of new computer equipment for the charity. The amount released against income each year is equivalent to the amount of depreciation charged against the capital items.

Bemerton Aldi Bus Pilot

A grant was received to run a pilot scheme for 12 months for a route covering Bemerton Heath. This was part used in 2025 and the balance will be utilised in 2026.

Future Minibus fund

This represents monies received as grants towards the cost of a new minibus from Wiltshire Council, The National Lottery and Locality.

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025**

11. ALLOCATION OF THE CHARITY NET ASSETS

The net assets are held for the various funds as follows:

	Fixed Assets £	Net Current Assets £	Long-term Liabilities £	Total £
Unrestricted funds - general	7,981	50,649	-	58,630
Unrestricted funds - designated	5,749	40,664	-	46,413
Restricted funds	<u>37,864</u>	<u>44,629</u>	-	82,493
Total	<u><u>51,594</u></u>	<u><u>135,942</u></u>	-	<u><u>187,536</u></u>

Previous year net assets held for the various funds were as follows:

	Fixed Assets £	Net Current Assets £	Long-term Liabilities £	Total £
Unrestricted funds - general	9,642	48,655	-	58,297
Unrestricted funds - designated	7,200	60,637	-	67,837
Restricted funds	<u>47,049</u>	<u>16,273</u>	-	63,322
Total	<u><u>63,891</u></u>	<u><u>125,565</u></u>	-	<u><u>189,456</u></u>

12. OPERATING LEASE COMMITMENTS

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Later than one and not later than five years	<u><u>8,800</u></u>	<u><u>8,800</u></u>

13. CAPITAL COMMITMENTS

Contracted for but not provided in these financial statements for the purchase of a bus received after the year end

	2025 £	2024 £
	<u><u>-</u></u>	<u><u>-</u></u>

14. RELATED PARTY TRANSACTIONS

There are no related party transactions (2024: none).

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025**

15. PRIOR YEAR COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted £	Restricted £	Total 2024 £
INCOME FROM:				
Charitable activities				
Provision of transport		146,261	-	146,261
Donations and legacies				
Donations and grants	2	46,852	18,500	65,352
Investments	3	1,181	-	1,181
Other		-	-	-
		<hr/>	<hr/>	<hr/>
TOTAL INCOME		194,294	18,500	212,794
EXPENDITURE ON:				
Raising funds		153	-	153
Charitable activities		227,540	15,051	242,591
		<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE	6	227,693	15,051	242,744
NET INCOME/(EXPENDITURE)		(33,399)	3,449	(29,950)
Transfers between funds		-	-	-
		<hr/>	<hr/>	<hr/>
NET MOVEMENT IN FUNDS		(33,399)	3,449	(29,950)
RECONCILIATION OF FUNDS:				
Total funds brought forward at 1 April 2023		159,533	59,873	219,406
		<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD at 31 March 2024		126,134	63,322	189,456
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

England & Wales - Charity number 1056226

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
COMMUNITY TRANSPORT SOUTH WILTSHIRE**

COMMUNITY TRANSPORT SOUTH WILTSHIRE

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For the year ended 31 March 2024

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COMMUNITY TRANSPORT SOUTH WILTSHIRE

CHARITY INFORMATION

For the year ended 31 March 2024

BOARD OF TRUSTEES:	Mrs E A Piner Mr H Piner Mr C White Mr S Reeves Mr M Beale	- Chair - Honorary Treasurer
SENIOR MANAGEMENT:	Mr G Audin	- Business Manager
CHARITY OFFICE:	c/o Wiltshire Council Environmental Services Stephenson Road Salisbury SP2 7NP	
CHARITY NUMBER:	1056226	
INDEPENDENT EXAMINER	Fawcetts LLP Chartered Accountants and Statutory Auditors Windover House St Ann Street Salisbury SP1 2DR	
BANKERS:	Lloyds Bank plc 38 Blue Boar Row Salisbury SP1 1DB	

COMMUNITY TRANSPORT SOUTH WILTSHIRE
REPORT OF THE CHAIR OF THE BOARD OF TRUSTEES
for the year ended 31 March 2024

Introduction

The services have run well throughout the year. We have welcomed 2 new trustees.

Staff

The office staff has remained static throughout the year with all members working well together, giving extra when required to offer an excellent service to our passengers. We employ 5 part time administrative staff in the office, 14 minibus drivers and have 31 volunteer drivers for the car service. Without the efficiency, good will and empathy with the public, of office staff, drivers and volunteers, the charity would have difficulty in achieving its aims and my thanks go to them all.

The Office

The systems have continued to operate well enabling an efficient service to be provided.

Minibus Services

We have increased our minibus services to include residents of Laverstock and Nunton. We have replaced the engines of the two oldest of low floor buses to extend their life. This has resulted with them being off the road during the installation and afterwards due to settling in problems. This has made it very difficult to keep all services going. The Ford minibus runs well but not accessible, so we intend to look at replacing it.

The Community Car Service

The car service continues to be popular carrying over 8,200 passengers. This is due to time our volunteers give to the service and the extra time our office staffs go to serve our clientele. We do have more volunteer drivers to cover the service but due to the amount of time each volunteer can give, does not always mean we are easily able to support more people, so we continue to seek new volunteers.

The Amesbury Hoppa Service

This service had run successfully over the year although we have had bus maintenance issues keeping some off the road for some time. Friends of Amesbury Hoppa set up and run by the people of Amesbury raised over £2,000 during the year by running events in Amesbury which has helped the costs of running the Hoppa. We thank them for this effort.

Continued on page 3

COMMUNITY TRANSPORT SOUTH WILTSHIRE
REPORT OF THE CHAIR OF THE BOARD OF TRUSTEES
for the year ended 31 March 2024

Continued from page 2

Board of Trustees

It is the role of the trustees to support the people at the sharp end and steer the organisation in a successful and financially prudent way, continually overseeing the organisation in collaboration with the Business Manager and staff.

The trustees have taken a proactive role in the development of the new system to increase the efficiency and harmony of the office.

We are extremely grateful for the financial support we have received from our funders who have continued to fund us. Wiltshire Council for the continual funding of concessionary fares at 2019 level, a school contract and the government for their funding initiatives, Amesbury Town Council and Salisbury City Council.

On behalf of the trustees, I need again to thank all those whose efforts make this charity operate for the benefit of our community on a daily basis, thank you, and finally to thank my fellow trustees for their continued support in overseeing the organisation.

Elizabeth Piner
Chair of the Board of Trustees

Date: 24 January 2025

COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES

for the year ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024.

TRUSTEES

Trustees are elected at the AGM or co-opted by the Board during the year to meet at least six times per year.

The trustees during the year under review were:

Mrs Elizabeth Piner	- Chair
Mr Howard Piner	
Mr Christopher White	- Honorary Treasurer
Mrs Bernadette Wallace	- resigned January 2024
Mr Steven Reeves	- appointed 7 December 2023
Mr Martyn Beale	- appointed 21 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution and policies:

The charity is governed by its Constitution document adopted on 23rd May 1996 and as amended on 13th February 2007 and in August 2016. The trustees determine the general policy of the charity. The day-to-day management of the charity is delegated to the Business Manager and paid office staff.

The trustees have given due regard to the Charity Commission's guidance on reporting public benefit when planning the charity's activities, in accordance with sections G2 and G3 of the Charity Commission's General Guidance on Public Benefit (January 2008).

New trustees are recruited and appointed by the existing trustees as and when vacancies arise. No outside party can appoint trustees.

Risk Management

The Board of Trustees has conducted its own review of the major risks to which the charity is exposed, and systems and policy have been ongoing to mitigate these risks. Currently, external risks to funding are currently considerable as local government reduce their grants. Our aim is to seek funding from diverse streams, paying due regard to our expenditure, to increase our take up of services to as near full capacity as possible to increase our income. Internal risks are minimized by the implementation of procedures for authorisation of all transactions, and the procedures are reviewed periodically to ensure they still meet the needs of the charity.

Continued on page 5

COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES

for the year ended 31 March 2024

Continued from page 4

OBJECTIVES AND ACTIVITIES

The objectives of the charity continue to be that of providing community transport for the inhabitants of South Wiltshire in the interests of social welfare, for the purpose of improving the conditions of life for the said inhabitants by reducing loneliness and isolation, particularly the elderly, and those in need by reason of a disability or social isolation.

The paragraphs below set out our activities, achievements, and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its objects and purposes through a series of projects and services to deliver community transport for the inhabitants of South Wiltshire. The benefits of this support are fully compliant with Principles 1a and 1b of the Charity Commission Principles on Public Benefit.

All our services, the Shopper Service, Community Car Service, Amesbury Hoppa Service and Wiltshire Council school contract to Broad Chalk School have run continually throughout the year. The demand for all our services has increased this year. We are grateful to Wiltshire Council for their continued support with a general grant. Amesbury Town Council continues to support the Hoppa service with a grant of £5,000 per annum, and the Community Car Service has been supported with grants from Salisbury City Council and the Wiltshire Link Scheme and Wiltshire Community Foundation 'Older Peoples' grant.

The Board of Trustees continue to focus on maintaining financial sustainability with prudent management of costs and by seeking funding from all possible sources.

Wiltshire Council's Concessionary Fare Scheme has continued on all our bus services. Fuel Duty rebate from the Department for Transport (BSOG) has also been received. These grants are key in helping to maintain operating costs and future survival of the services.

OPERATIONS

Community Car Scheme: Due to the diligence of our staff and volunteers the service has run well throughout the year with numbers still increasing, to 8,215, with an increase in volunteers to match usage.

Community bus operations and the Amesbury Hoppa service: The take up on these services has increased over the year with 8,588 passengers on the shopper routes and 27,743 on the Hoppa. Over the year the services have still been affected by bus breakdowns and erratic service from our maintenance garage, but new engines have been fitted to our two older buses to prolong their lifespan. **The Broad Chalk school contract** has worked well throughout the year maintaining good working relations with the school and Wiltshire Council. Without the efforts of our bus manager supported by our business manager the services would not run as smoothly as they do.

Continued on page 6

COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES

for the year ended 31 March 2024

Continued from page 5

FINANCIAL REVIEW 2023/24

The Charity's staff and the Board of Trustees, acting as an executive committee, continue to focus on funding and sustainability as a priority.

Reserves Policy

Community Transport South Wiltshire (CTSW) is run as an independent charity and is responsible for all internal functions. The charity's policy is to hold three to six months' running costs in reserves in the eventuality of the charity losing a primary source of income or having to close down completely. We have the required reserves of approximately £40,000 but it is becoming increasingly difficult to maintain this level of working capital.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements 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 of the charity for that period. In preparing those financial statements, the trustees are required to:

- a) Select suitable accounting policies and then apply them consistently.
- b) Serve the methods and principles in the Charities SORP.
- c) Make judgements and estimates that are reasonable and prudent.
- d) State whether applicable accounting standards have been followed, subject to any material departures
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Continued on page 7

COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES

for the year ended 31 March 2024

Continued from page 6

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

ON BEHALF OF THE BOARD OF TRUSTEES:

Elizabeth Piner
Chair of the Board of Trustees

Date: 24 January 2025

**COMMUNITY TRANSPORT SOUTH WILTSHIRE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 9 to 21.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

Simon Ellingham FCA

Fawcetts LLP

Chartered Accountants

Windover House, St Ann Street, Salisbury, SP1 2DR

Date: 27 January 2025

COMMUNITY TRANSPORT SOUTH WILTSHIRE

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2024

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
INCOME FROM:					
Charitable activities					
Provision of transport		146,261	-	146,261	126,507
Donations and legacies					
Donations and grants	2	46,852	18,500	65,352	51,870
Investments	3	1,181	-	1,181	302
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL INCOME		194,294	18,500	212,794	178,679
EXPENDITURE ON:					
Raising funds		153	-	153	20
Charitable activities		227,540	15,051	242,591	232,372
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE	6	227,693	15,051	242,744	232,392
NET (EXPENDITURE)/INCOME		(33,399)	3,449	(29,950)	(53,713)
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
NET MOVEMENT IN FUNDS		(33,399)	3,449	(29,950)	(53,713)
RECONCILIATION OF FUNDS:					
Total funds brought forward		159,533	59,873	219,406	273,119
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		126,134	63,322	189,456	219,406

Total recognised gains and losses

The charity has no recognised gains or losses other than the deficit for the current year or surplus for the previous year.

Continuing operations

None of the charity's activities were acquired or discontinued during the current or previous year.

The notes form part of these financial statements

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**BALANCE SHEET
for the year ended 31 March 2024**

	Note	2024 £	2023 £
FIXED ASSETS:			
Tangible fixed assets	7	63,891	82,455
CURRENT ASSETS:			
Debtors	8	36,859	12,526
Cash at bank and in hand		<u>112,533</u>	<u>148,536</u>
TOTAL CURRENT ASSETS		149,392	161,062
LIABILITIES			
Creditors: Amounts due within one year	9	<u>(23,827)</u>	<u>(24,111)</u>
NET CURRENT ASSETS		<u>125,565</u>	<u>136,951</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	11	<u><u>189,456</u></u>	<u><u>219,406</u></u>
FUNDS			
Unrestricted funds: general	10	58,297	53,904
Unrestricted funds: designated	10	67,837	105,629
Restricted funds	10	63,322	59,873
TOTAL CHARITY FUNDS		<u><u>189,456</u></u>	<u><u>219,406</u></u>

The financial statements were approved and authorised for issue by the Board of Trustees on 24 January 2025 and were signed on its behalf by:

Mrs E A Piner - Chair

Mr C White - Treasurer

The notes form part of these financial statements

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**STATEMENT OF CASH FLOWS
for the year ended 31 March 2024**

	Notes	2024 £	2023 £
Net cash flow from operating activities	(a)	(39,664)	(36,546)
Cash flows from investing activities			
Payments to acquire tangible fixed assets		-	-
Receipts from sales of tangible fixed assets		2,500	-
Interest received		1,181	302
		3,681	302
Net cash flow from investing activities		3,681	302
Net increase in cash and cash equivalents		(35,983)	(36,244)
Cash and cash equivalents at 1 April 2023		148,536	184,780
		112,553	148,536
Cash and cash equivalents at 31 March 2024		112,553	148,536
Cash and cash equivalents consists of:			
Cash at bank and in hand		112,533	148,536
Cash and cash equivalents at 31 March 2024		112,533	148,536

a) Reconciliation of net income to net cash flow from operating activities

	2024 £	2023 £
Net income/(expenditure) for the year as per the Statement of Financial Activities	(29,950)	(53,713)
Interest receivable	(1,181)	(302)
Depreciation of tangible fixed assets	16,083	20,564
Profit on disposal of tangible fixed assets	-	-
(Increase)/decrease in debtors	(24,332)	(2,499)
Increase/(decrease) in creditors	(284)	(596)
	(39,664)	(36,546)
Net cash flow from operating activities	(39,664)	(36,546)

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

1. ACCOUNTING POLICIES

Accounting convention

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis. The financial statements are prepared in Sterling (£) which is the functional currency of the charity.

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

The trustees have considered the financial position of the organisation and believe that it is currently a going concern. The Coronavirus outbreak has so far not had a material impact on this assessment and, based on their current knowledge, they do not expect it to do so going forward.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

The charity receives local government grants. Income from local government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

1. ACCOUNTING POLICIES continued

Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 33% straight line
Minibuses	- 20% reducing balance

Hire purchase and operating leases

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

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

Value Added Tax

Value Added Tax is recoverable by the charity and as such expenditure is included in the Statement of Financial Activities net of VAT

Pension costs

The charity makes pension contributions to a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. Contributions to this scheme are charged to the Statement of Financial Activities as they become payable.

2. DONATIONS AND LEGACIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations and grants				
Wiltshire Council – general support grant	7,000	-	7,000	9,333
Wiltshire Council – transport grant	7,592	-	7,592	9,490
Bemerton Aldi Bus Pilot	-	16,000	16,000	-
Community First – Wiltshire Link Scheme	5,200	-	5,200	5,633
Bus Service Operators Grant	9,334	-	9,334	4,371
Amesbury town council	5,000	-	5,000	8,333
Salisbury City Council	1,250	-	1,250	250
COVID-19 Bus Services Support Grant	-	-	-	12,800
Wiltshire Community Foundation Grant	4,021	-	4,021	-
Hoppa Engine Grant	-	2,500	2,500	-
Miscellaneous donations	7,455	-	7,455	1,660
Total	46,852	18,500	65,352	51,870

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

3. INCOME FROM INVESTMENTS

All of the charity's income from investments arises from an interest bearing deposit account.

4. STAFF COSTS

	2024	2023
	£	£
Salaries	137,390	126,518
Employer's National Insurance	-	-
Employer's pension costs	1,014	886
	<u>138,404</u>	<u>127,404</u>
	<u>138,404</u>	<u>127,404</u>

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

	2024	2023
	No.	No.
Management and administration	5	5
Bus drivers	17	16
Cleaner	1	1
	<u>23</u>	<u>22</u>
	<u>23</u>	<u>22</u>

The key management personnel of the charity comprise the trustees and the Business Manager. Key management personnel remuneration (inclusive of employers' National Insurance Contributions and pension contributions) totalled £27,046 (2023: £29,293). No remuneration was paid to trustees, or persons closely connected with them, in the year. No trustees received expenses for voluntary driving in the year (2023: £nil). No trustees received reimbursed travel expenses during the year (2023: none). No employee received a salary in excess of £60,000 in the current or previous years.

5. NET INCOME FOR THE YEAR ENDED 31 MARCH 2024

Net income is stated after charging / (crediting):

	2024	2023
	£	£
Depreciation - owned assets	16,083	20,564
Profit on disposal of fixed assets	(19)	-
Auditors' remuneration	-	-
- for audit	-	-
- for non-audit	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024**

6. TOTAL RESOURCES EXPENDED

	2024	2023
	£	£
Raising funds		
Advertising	<u>153</u>	<u>20</u>
Charitable activities		
Gross salaries	137,390	126,518
Employer's National Insurance	-	-
Employer's pension costs	1,014	886
Voluntary driver expenses	18,750	12,729
Rent of charity office	4,400	4,400
Telephone	1,113	1,716
Postage and stationery	1,691	635
Bus running expenses	49,516	51,628
Affiliation fees	201	40
Staff training	1,155	1,816
Computer and software expenses	5,313	5,053
Travel expenses	155	-
Sundry expenses	1,472	2,135
Professional fees	1,835	1,835
Insurance	1,993	1,731
Bank charges	529	686
Profit on disposal of minibus	(19)	-
Depreciation		
Minibuses	16,083	19,887
Office equipment	<u>-</u>	<u>677</u>
	<u>242,591</u>	<u>232,372</u>
Total resources expended	<u><u>242,744</u></u>	<u><u>232,392</u></u>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024**

7. TANGIBLE FIXED ASSETS

	Office equipment	Minibuses	Total
	£	£	£
COST:			
At 1 April 2023	11,563	395,683	407,246
Additions	-	-	-
Disposals	-	(66,895)	(66,895)
	11,563	328,788	340,351
At 31 March 2024			
DEPRECIATION:			
At 1 April 2023	9,110	315,681	324,791
Charge for the year	-	16,083	16,083
Eliminated on disposals	-	(64,414)	(64,414)
	9,110	267,350	276,460
At 31 March 2024			
NET BOOK VALUE:			
At 31 March 2024	2,453	61,438	63,891
At 31 March 2023	2,453	80,002	82,455

8. DEBTORS

	2024	2023
	£	£
Trade debtors	26,679	4,251
Other debtors	-	-
VAT	641	2,296
Prepayments and accrued income	9,539	5,979
	36,859	12,526

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	2,593	11,507
Accruals and deferred income	21,234	12,604
	23,827	24,111

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024

10. MOVEMENT OF FUNDS

	Balance at 01/04/2023 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/03/2024 £
Unrestricted funds					
General free reserves	39,336	128,795	(136,029)	17,000	49,102
Unrestricted fixed assets	14,568	-	(5,373)	-	9,195
	<u>53,904</u>	<u>128,795</u>	<u>(141,402)</u>	<u>17,000</u>	<u>58,297</u>
Unrestricted designated funds					
'Hoppa' future provision fund	53,223	65,499	(84,477)	-	34,245
Minibus fixed asset fund	9,014	-	(1,814)	-	7,200
Future minibus provision fund	40,000	-	-	(17,000)	23,000
Car contingency fund	3,392	-	-	-	3,392
	<u>105,629</u>	<u>65,499</u>	<u>(86,291)</u>	<u>(17,000)</u>	<u>67,837</u>
TOTAL unrestricted funds	<u>159,533</u>	<u>194,294</u>	<u>(227,693)</u>	<u>-</u>	<u>126,134</u>
Restricted funds					
Minibus fixed asset fund	23,582	-	(4,589)	-	18,993
Wiltshire and Swindon Community Fdn	-	-	-	-	-
Hoppa' future provision fund [APC]	34,707	-	(6,941)	-	27,766
Community First	311	-	(21)	-	290
Computer equipment fund	273	-	-	-	273
Vulnerable people fund	1,000	-	(1,000)	-	-
Bemerton Aldi Bus Pilot	-	16,000	-	-	16,000
Hoppa Engine Grant	-	2,500	(2,500)	-	-
	<u>59,873</u>	<u>18,500</u>	<u>(15,051)</u>	<u>-</u>	<u>63,322</u>
Total funds	<u>219,406</u>	<u>212,794</u>	<u>(242,744)</u>	<u>-</u>	<u>189,456</u>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024**

10. MOVEMENT OF FUNDS (continued)

Comparative balances for the year ended 31 March 2023:

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2023
	£	£	£	£	£
Unrestricted funds					
General free reserves	87,508	144,043	(152,215)	(40,000)	39,336
Unrestricted fixed assets	17,618	-	(3,050)	-	14,568
	<u>105,126</u>	<u>144,043</u>	<u>(155,265)</u>	<u>(40,000)</u>	<u>53,904</u>
Unrestricted designated funds					
'Hoppa' future provision fund	58,587	34,636	(60,000)	20,000	53,223
Minibus fixed asset fund	11,281	-	(2,267)	-	9,014
Future minibus provision fund	20,000	-	-	20,000	40,000
Car contingency fund	3,392	-	-	-	3,392
	<u>93,260</u>	<u>34,636</u>	<u>(62,267)</u>	<u>40,000</u>	<u>105,629</u>
TOTAL unrestricted funds	<u>198,386</u>	<u>178,679</u>	<u>(217,532)</u>	<u>-</u>	<u>159,533</u>
Restricted funds					
Minibus fixed asset fund	29,503	-	(5,921)	-	23,582
Wiltshire and Swindon Community Fdn	-	-	-	-	-
Hoppa' future provision fund [APC]	43,384	-	(8,677)	-	34,707
Community First	391	-	(80)	-	311
Computer equipment fund	455	-	(182)	-	273
Vulnerable people fund	1,000	-	-	-	1,000
ETM equipment fund	-	-	-	-	-
	<u>74,733</u>	<u>-</u>	<u>(14,860)</u>	<u>-</u>	<u>59,873</u>
Total funds	<u>273,119</u>	<u>178,679</u>	<u>(232,392)</u>	<u>-</u>	<u>219,406</u>

UNRESTRICTED FUNDS

General

This represents funds which have been accumulated for the general purposes of the charity.

Unrestricted fixed assets

This represents unrestricted funds held as fixed assets and are not readily available.

UNRESTRICTED DESIGNATED FUNDS

'Hoppa' maintenance fund

This fund was established for expenditure on the 'Hoppa' minibus to ensure continued provision of the service. This fund was closed at the year end.

'Hoppa' future provision fund

This fund was established in the event of a shortfall against the running costs of the 'Hoppa' concessionary fares.

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

10. MOVEMENT OF FUNDS (continued)

Minibus fixed asset fund

This fund was established in recognition of the fact that the minibus is central to the objectives of the charity and will not represent reserves available to finance the charity's operations.

Future minibus provision fund

This fund represents monies set aside by the Trustees towards the provision of new minibuses for the charity.

Car contingency fund

This fund represents monies received as a result of member donations through use of the car service.

RESTRICTED FUNDS

Minibus fixed asset fund

Donations and grants have been received specifically for the purchase of new minibuses for the charity. The amount released against income each year is equivalent to the amount of depreciation charged against the capital items. In the prior year a new minibus was donated to the charity through a scheme with the Department for Transport. The asset has been recognised within this restricted fund in recognition of the fact that the minibus is central to the objectives of the charity and will not represent reserves available to finance the charity's operations.

Wiltshire and Swindon Community Foundation

A grant was made specifically to fund the employment of an administrator on the Community Car Scheme.

'Hoppa' future provision fund [APC]

A grant was received in 2016 from The Amesbury Property Company Limited. The money received is to be used towards the running costs of the 'Hoppa' concessionary fares.

Community First

Four grants were received in 2013 to cover the cost of specific items in the charity. A 75% grant was received to cover the cost of new seat covers for Bus 1 and this amount was fully credited against expenditure in that year. The further three grants were received towards a new computer, wheelchair lift and photocopier and the amount released as a credit against expenditure each year is equivalent to the amount of depreciation charged against expenditure.

Vulnerable People

During the year a grant was received from Wiltshire Council specifically to subsidise the first year's membership fee for new members who are referred by social prescribers/partner community groups.

Computer

A grant was received specifically for the purchase of new computer equipment for the charity. The amount released against income each year is equivalent to the amount of depreciation charged against the capital items.

ETM Equipment

During the year a grant was received specifically for the purchase of a new ETM system for the charity. The amount released against income is the amount that was spent to purchase the new equipment.

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024**

11. ALLOCATION OF THE CHARITY NET ASSETS

The net assets are held for the various funds as follows:

	Fixed Assets £	Net Current Assets £	Long-term Liabilities £	Total £
Unrestricted funds - general	9,642	48,655	-	58,297
Unrestricted funds - designated	7,200	60,637	-	67,837
Restricted funds	<u>47,049</u>	<u>16,273</u>	<u>-</u>	<u>63,322</u>
Total	<u><u>63,891</u></u>	<u><u>125,565</u></u>	<u><u>-</u></u>	<u><u>189,456</u></u>

Previous year net assets held for the various funds were as follows:

	Fixed Assets £	Net Current Assets £	Long-term Liabilities £	Total £
Unrestricted funds - general	13,839	40,065	-	53,904
Unrestricted funds - designated	9,068	96,561	-	105,629
Restricted funds	<u>59,548</u>	<u>325</u>	<u>-</u>	<u>59,873</u>
Total	<u><u>82,455</u></u>	<u><u>136,951</u></u>	<u><u>-</u></u>	<u><u>219,406</u></u>

12. OPERATING LEASE COMMITMENTS

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Later than one and not later than five years	<u><u>8,800</u></u>	<u><u>8,800</u></u>

13. CAPITAL COMMITMENTS

	2024 £	2023 £
Contracted for but not provided in these financial statements for the purchase of a bus received after the year end	<u><u>-</u></u>	<u><u>-</u></u>

14. RELATED PARTY TRANSACTIONS

There are no related party transactions (2023: none).

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024**

15. PRIOR YEAR COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted £	Restricted £	Total 2023 £
INCOME FROM:				
Charitable activities				
Provision of transport		126,507	-	126,507
Donations and legacies				
Donations and grants	2	51,870	-	51,870
Investments	3	302	-	302
Other		-	-	-
		<hr/>	<hr/>	<hr/>
TOTAL INCOME		178,679	-	178,679
EXPENDITURE ON:				
Raising funds		20	-	20
Charitable activities		217,512	14,860	232,372
		<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE	6	217,532	14,860	232,392
NET INCOME/(EXPENDITURE)		(38,853)	(14,860)	(53,713)
Transfers between funds		-	-	-
		<hr/>	<hr/>	<hr/>
NET MOVEMENT IN FUNDS		(38,853)	(14,860)	(53,713)
RECONCILIATION OF FUNDS:				
Total funds brought forward at 1 April 2022		198,386	74,733	273,119
		<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD at 31 March 2023		159,533	59,873	219,406
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

England & Wales - Charity number 1056226

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
COMMUNITY TRANSPORT SOUTH WILTSHIRE**

COMMUNITY TRANSPORT SOUTH WILTSHIRE

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For the year ended 31 March 2023

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COMMUNITY TRANSPORT SOUTH WILTSHIRE

CHARITY INFORMATION

For the year ended 31 March 2023

BOARD OF TRUSTEES:	Mrs E A Piner - Chair Mr H Piner Mr C White - Honorary Treasurer Mrs Bernadette Wallace
SENIOR MANAGEMENT:	Mr G Audin - Business Manager
CHARITY OFFICE:	c/o Wiltshire Council Environmental Services Stephenson Road Salisbury SP2 7NP
CHARITY NUMBER:	1056226
INDEPENDENT EXAMINER	Fawcetts LLP Chartered Accountants and Statutory Auditors Windover House St Ann Street Salisbury SP1 2DR
BANKERS:	Lloyds Bank plc 38 Blue Boar Row Salisbury SP1 1DB

COMMUNITY TRANSPORT SOUTH WILTSHIRE
REPORT OF THE CHAIR OF THE BOARD OF TRUSTEES
for the year ended 31 March 2023

Introduction

Although all our services have operated throughout the year, we are still recovering from the effects of covid both in usage and availability of supplies. Despite this our services have operated successfully and our updated working systems have revolutionised the way we work making the service we provide more efficient.

Staff

The office staff have remained static throughout the year with all members working well together, giving extra when required to offer an excellent service to our passengers. Without the efficiency, good will and empathy with the public, of office staff, drivers and volunteers the charity would have difficulty in achieving its aims.

The Office

All office systems have worked well over the year.

Minibus Services

Our minibus services have run continuously throughout the year now and usage has increased but still below pre-covid levels. Due to bus breakdowns and difficulty in getting quick repairs we have been unable to extend services as we would like but we still aim to expand our services when our fleet and servicing arrangements allow. Our thanks to the local Scout organisation for the loan of their bus which has meant all our services have continued through breakdowns. The demand from community groups has still been low but we have had demand for transporting groups of wheelchair users which fulfils our aims but demands more of our bus manager and drivers.

The Community Car Service

The car service usage is steadily increasing and more volunteers are coming forward.

The Amesbury Hoppa Service

Due to vehicle breakdowns the Amesbury Hoppa was unfortunately for the first time in 11 years was off the road for three weeks over Christmas. Despite this, usage is increasing and remains an important asset to the town community.

Continued on page 3

COMMUNITY TRANSPORT SOUTH WILTSHIRE
REPORT OF THE CHAIR OF THE BOARD OF TRUSTEES
for the year ended 31 March 2023

Continued from page 2

Board of Trustees

It is the role of the trustees to support the people at the sharp end and steer the organisation in a successful and financially prudent way, continually overseeing the organisation in collaboration with the Business Manager and staff.

The trustees have taken a proactive role in the development of the new system to increase the efficiency and harmony of the office.

We are extremely grateful for the financial support we have been given by our funders who have continued to fund us, to Wiltshire Council for the continual funding of concessionary fares and a school contract, the government for their funding initiatives, Amesbury Town Council and Salisbury City Council.

On behalf of the trustees, I need again to thank all those whose efforts make this charity operate for the benefit of our community on a daily basis, thank you, and finally to thank my fellow trustees for their continued support in overseeing the organisation.

Elizabeth Piner
Chair of the Board of Trustees

Date: 29 January 2024

COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES

for the year ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31st March 2023.

TRUSTEES

Trustees are elected at the AGM or co-opted by the Board during the year to meet at least six times per year. The trustees during the year under review were:

Mrs Elizabeth Piner	- Chair
Mr Howard Piner	
Mr Christopher White	- Honorary Treasurer
Mrs Bernadette Wallace	
Mr Rhodri Evans	- retired November 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution and policies:

The charity is governed by its Constitution document adopted on 23rd May 1996 and as amended on 13th February 2007 and in August 2016. The trustees determine the general policy of the charity. The day-to-day management of the charity is delegated to the Business Manager and paid office staff.

The trustees have given due regard to the Charity Commission's guidance on reporting public benefit when planning the charity's activities, in accordance with sections G2 and G3 of the Charity Commission's General Guidance on Public Benefit (January 2008).

New trustees are recruited and appointed by the existing trustees as and when vacancies arise. No outside party can appoint trustees.

Risk Management

The Board of Trustees has conducted its own review of the major risks to which the charity is exposed, and systems and policy have been ongoing to mitigate these risks. Currently, external risks to funding are currently considerable as local government reduce their grants. Our aim is to seek funding from diverse streams, paying due regard to our expenditure, to increase our take up of services to as near full capacity as possible to increase our income. Internal risks are minimized by the implementation of procedures for authorisation of all transactions, and the procedures are reviewed periodically to ensure they still meet the needs of the charity.

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COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES

for the year ended 31 March 2023

Continued from page 4

OBJECTIVES AND ACTIVITIES

The objectives of the charity continue to be that of providing community transport for the inhabitants of South Wiltshire in the interests of social welfare, for the purpose of improving the conditions of life for the said inhabitants by reducing loneliness and isolation, particularly the elderly, and those in need by reason of a disability or social isolation.

The paragraphs below set out our activities, achievements, and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its objects and purposes through a series of projects and services to deliver community transport for the inhabitants of South Wiltshire. The benefits of this support are fully compliant with Principles 1a and 1b of the Charity Commission Principles on Public Benefit.

All our services, the Shopper Service, Community Car Service, Amesbury Hoppa Service and Wiltshire Council school contract to Broad Chalk School have run continually throughout the year. Our numbers are still down from pre-Covid levels but levels are increasing with increased membership and usage on all services. We are grateful to Wiltshire Council for their continued support with a general grant. Amesbury Town Council continues to support the Hoppa service with a grant of £5000 per annum, and the Community Car Service has been supported with grants from Salisbury City Council and the Wiltshire Link Scheme.

The Board of Trustees continue to focus on maintaining financial sustainability with prudent management of costs and by seeking funding from all possible sources.

Wiltshire Council's Concessionary Fare Scheme has continued on all our bus services. Fuel Duty rebate from the Department for Transport (BSOG) has also been received. These grants are key in helping to maintain operating costs and future survival of the services.

OPERATIONS

The operations are slowly recovering from the effects of the pandemic

The **Community Car Scheme** Has run well throughout the year with numbers slowly increasing with an increase in volunteers. The change in charging towards costs has settled in well giving the charity increased income without affecting the passenger take up.

The community bus operations and **the Amesbury Hoppa service** the take up on these services are increasing. Over the year the services have been effected by bus breakdowns and erratic service from our maintenance garage as difficulties post covid take their toll **The Broad Chalk school contract** has worked well throughout the year maintaining good working relations with the school and Wiltshire Council. Without the efforts of our bus manager supported by our business manager and the support of the local scouts the services would have been more at risk. The trustees are aware of this risk and are working to put into place more robust planning to keep our fleet in good working order.

Continued on page 6

COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES

for the year ended 31 March 2023

Continued from page 5

FINANCIAL REVIEW 2022/23

The Charity's staff and the Board of Trustees, acting as an executive committee, continue to focus on funding and sustainability as a priority.

Reserves Policy

Community Transport South Wiltshire (CTSW) is run as an independent charity and is responsible for all internal functions. The charity's policy is to hold three to six months' running costs in reserves in the eventuality of the charity losing a primary source of income or having to close down completely. We have the required reserves of approximately £40,000 but it is becoming increasingly difficult to maintain this level of working capital.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements 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 of the charity for that period. In preparing those financial statements, the trustees are required to:

- a) Select suitable accounting policies and then apply them consistently.
- b) Serve the methods and principles in the Charities SORP.
- c) Make judgements and estimates that are reasonable and prudent.
- d) State whether applicable accounting standards have been followed, subject to any material departures
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Continued on page 7

COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES

for the year ended 31 March 2023

Continued from page 6

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

ON BEHALF OF THE BOARD OF TRUSTEES:

Elizabeth Piner
Chair of the Board of Trustees

Date: 29 January 2024

**COMMUNITY TRANSPORT SOUTH WILTSHIRE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 9 to 21.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

Simon Ellingham FCA
Fawcetts LLP
Chartered Accountants
Windover House, St Ann Street, Salisbury, SP1 2DR

Date: 30 January 2024

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023**

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
INCOME FROM:					
Charitable activities					
Provision of transport		126,507	-	126,507	105,882
Donations and legacies					
Donations and grants	2	51,870	-	51,870	57,620
Investments					
	3	302	-	302	18
Other					
Job Retention Scheme payments		-	-	-	-
TOTAL INCOME		<u>178,679</u>	<u>-</u>	<u>178,679</u>	<u>163,520</u>
EXPENDITURE ON:					
Raising funds		20	-	20	-
Charitable activities		217,512	14,860	232,372	211,531
TOTAL EXPENDITURE	6	<u>217,532</u>	<u>14,860</u>	<u>232,392</u>	<u>211,531</u>
NET (EXPENDITURE)/INCOME		(38,853)	(14,860)	(53,713)	(48,011)
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		(38,853)	(14,860)	(53,713)	(48,011)
RECONCILIATION OF FUNDS:					
Total funds brought forward		198,386	74,733	273,119	321,130
TOTAL FUNDS CARRIED FORWARD		<u>159,533</u>	<u>59,873</u>	<u>219,406</u>	<u>273,119</u>

Total recognised gains and losses

The charity has no recognised gains or losses other than the deficit for the current year or surplus for the previous year.

Continuing operations

None of the charity's activities were acquired or discontinued during the current or previous year.

The notes form part of these financial statements

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**BALANCE SHEET
for the year ended 31 March 2023**

	Note	2023 £	2022 £
FIXED ASSETS:			
Tangible fixed assets	7	82,455	103,020
CURRENT ASSETS:			
Debtors	8	12,526	10,026
Cash at bank and in hand		148,536	184,780
TOTAL CURRENT ASSETS		161,062	194,806
LIABILITIES			
Creditors: Amounts due within one year	9	(24,111)	(24,707)
NET CURRENT ASSETS		136,951	170,099
TOTAL ASSETS LESS CURRENT LIABILITIES	11	219,406	273,119
 FUNDS			
Unrestricted funds: general	10	53,904	105,126
Unrestricted funds: designated	10	105,629	93,260
Restricted funds	10	59,873	74,733
TOTAL CHARITY FUNDS		219,406	273,119

The financial statements were approved and authorised for issue by the Board of Trustees on 29 January 2024 and were signed on its behalf by:

Mrs E A Piner - Chair

Mr C White - Treasurer

The notes form part of these financial statements

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**STATEMENT OF CASH FLOWS
for the year ended 31 March 2023**

	Notes	2023	2022
		£	£
Net cash flow from operating activities	(a)	(36,546)	(12,445)
Cash flows from investing activities			
Payments to acquire tangible fixed assets		-	(19,100)
Receipts from sales of tangible fixed assets		-	-
Interest received		302	18
		<hr/>	<hr/>
Net cash flow from investing activities		302	(19,082)
Net increase in cash and cash equivalents		(36,244)	(31,527)
Cash and cash equivalents at 1 April 2022		184,780	216,307
		<hr/>	<hr/>
Cash and cash equivalents at 31 March 2023		<u><u>148,536</u></u>	<u><u>184,780</u></u>
 Cash and cash equivalents consists of:			
Cash at bank and in hand		148,536	184,780
		<hr/>	<hr/>
Cash and cash equivalents at 31 March 2023		<u><u>148,536</u></u>	<u><u>184,780</u></u>

a) Reconciliation of net income to net cash flow from operating activities

	2023	2022
	£	£
Net income/(expenditure) for the year as per the Statement of Financial Activities	(53,713)	(48,011)
Interest receivable	(302)	(18)
Depreciation of tangible fixed assets	20,564	27,910
Profit on disposal of tangible fixed assets	-	-
(Increase)/decrease in debtors	(2,499)	7,355
Increase/(decrease) in creditors	(596)	319
	<hr/>	<hr/>
Net cash flow from operating activities	<u><u>(36,546)</u></u>	<u><u>(12,445)</u></u>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

1. ACCOUNTING POLICIES

Accounting convention

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis. The financial statements are prepared in Sterling (£) which is the functional currency of the charity.

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

The trustees have considered the financial position of the organisation and believe that it is currently a going concern. The Coronavirus outbreak has so far not had a material impact on this assessment and, based on their current knowledge, they do not expect it to do so going forward.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

The charity receives local government grants. Income from local government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

1. ACCOUNTING POLICIES continued

Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 33% straight line
Minibuses	- 20% reducing balance

Hire purchase and operating leases

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

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

Value Added Tax

Value Added Tax is recoverable by the charity and as such expenditure is included in the Statement of Financial Activities net of VAT

Pension costs

The charity makes pension contributions to a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. Contributions to this scheme are charged to the Statement of Financial Activities as they become payable.

2. DONATIONS AND LEGACIES

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations and grants				
Wiltshire Council – general support grant	9,333	-	9,333	7,000
Wiltshire Council – transport grant	9,490	-	9,490	9,490
Wiltshire and Swindon Community Foundation	-	-	-	570
Community First – Wiltshire Link Scheme	5,633	-	5,633	5,200
Bus Service Operators Grant	4,371	-	4,371	5,319
Amesbury town council	8,333	-	8,333	5,000
Salisbury City Council	250	-	250	1,500
COVID-19 Bus Services Support Grant	12,800	-	12,800	21,326
Wiltshire Community Foundation Response & Recovery Grant	-	-	-	-
Miscellaneous donations	1,660	-	1,660	2,215
Total	<u>51,870</u>	<u>-</u>	<u>51,870</u>	<u>57,620</u>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

3. INCOME FROM INVESTMENTS

All of the charity's income from investments arises from an interest bearing deposit account.

4. STAFF COSTS

	2023	2022
	£	£
Salaries	126,518	119,957
Employer's National Insurance	-	-
Employer's pension costs	886	810
	<u>127,404</u>	<u>120,767</u>

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

	2023	2022
	No.	No.
Management and administration	5	6
Bus drivers	16	13
Cleaner	1	1
	<u>22</u>	<u>20</u>

The key management personnel of the charity comprise the trustees and the Business Manager. Key management personnel remuneration (inclusive of employers' National Insurance Contributions and pension contributions) totalled £29,293 (2022: £23,969). No remuneration was paid to trustees, or persons closely connected with them, in the year. No trustees received expenses for voluntary driving in the year (2022: £nil). No trustees received reimbursed travel expenses during the year (2022: none). No employee received a salary in excess of £60,000 in the current or previous years.

5. NET INCOME FOR THE YEAR ENDED 31 MARCH 2023

Net income is stated after charging / (crediting):

	2023	2022
	£	£
Depreciation - owned assets	20,564	27,910
Profit on disposal of fixed assets	-	-
Auditors' remuneration	-	-
- for audit	-	-
- for non-audit	-	-
	<u>-</u>	<u>-</u>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023**

6. TOTAL RESOURCES EXPENDED

	2023	2022
	£	£
Raising funds		
Advertising	20	-
Charitable activities		
Gross salaries	126,518	119,957
Employer's National Insurance	-	-
Employer's pension costs	886	810
Voluntary driver expenses	12,729	9,316
Rent of charity office	4,400	4,000
Telephone	1,716	1,322
Postage and stationery	635	1,018
Bus running expenses	51,628	33,087
Affiliation fees	40	40
Staff training	1,816	290
Computer and software expenses	5,053	6,935
Travel expenses	-	45
Sundry expenses	2,135	2,964
Auditors' remuneration	-	-
Payroll services	-	-
Professional fees	1,835	1,835
Insurance	1,731	1,603
Bank charges	686	399
Profit on disposal of minibus	-	-
Depreciation		
Minibuses	19,887	26,931
Office equipment	677	979
	232,372	211,531
Total resources expended	232,392	211,531

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023**

7. TANGIBLE FIXED ASSETS

	Office equipment £	Minibuses £	Total £
COST:			
At 1 April 2022	11,563	395,683	407,246
Additions	-	-	-
Disposals	-	-	-
	11,563	395,683	407,246
At 31 March 2023	11,563	395,683	407,246
DEPRECIATION:			
At 1 April 2022	8,433	295,793	304,226
Charge for the year	677	19,888	20,565
Eliminated on disposals	-	-	-
	9,110	315,681	324,791
At 31 March 2023	9,110	315,681	324,791
NET BOOK VALUE:			
At 31 March 2023	2,453	80,002	82,455
At 31 March 2022	3,130	99,890	103,020

8. DEBTORS

	2023 £	2022 £
Trade debtors	4,251	62
Other debtors	-	-
VAT	2,296	2,316
Prepayments and accrued income	5,979	7,648
	12,526	10,026

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	11,507	4,445
Accruals and deferred income	12,604	20,262
	24,111	24,707

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

10. MOVEMENT OF FUNDS

	Balance at 01/04/2022 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/03/2023 £
Unrestricted funds					
General free reserves	87,508	144,043	(152,215)	(40,000)	39,336
Unrestricted fixed assets	17,618	-	(3,050)	-	14,568
	<u>105,126</u>	<u>144,043</u>	<u>(155,265)</u>	<u>(40,000)</u>	<u>53,904</u>
Unrestricted designated funds					
'Hoppa' future provision fund	58,587	34,636	(60,000)	20,000	53,223
Minibus fixed asset fund	11,281	-	(2,267)	-	9,014
Future minibus provision fund	20,000	-	-	20,000	40,000
Car contingency fund	3,392	-	-	-	3,392
	<u>93,260</u>	<u>34,636</u>	<u>(62,267)</u>	<u>40,000</u>	<u>105,629</u>
TOTAL unrestricted funds	<u>198,386</u>	<u>178,679</u>	<u>(217,532)</u>	<u>-</u>	<u>159,533</u>
Restricted funds					
Minibus fixed asset fund	29,503	-	(5,921)	-	23,582
Wiltshire and Swindon Community Fdn	-	-	-	-	-
Hoppa' future provision fund [APC]	43,384	-	(8,677)	-	34,707
Community First	391	-	(80)	-	311
Computer equipment fund	455	-	(182)	-	273
Vulnerable people fund	1,000	-	-	-	1,000
ETM equipment fund	-	-	-	-	-
	<u>74,733</u>	<u>-</u>	<u>(14,860)</u>	<u>-</u>	<u>59,873</u>
Total funds	<u>273,119</u>	<u>178,679</u>	<u>(232,392)</u>	<u>-</u>	<u>219,406</u>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023**

10. MOVEMENT OF FUNDS (continued)

Comparative balances for the year ended 31 March 2022:

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2022
	£	£	£	£	£
Unrestricted funds					
General free reserves	104,519	127,397	(125,408)	(19,000)	87,508
Unrestricted fixed assets	2,801	-	(4,183)	19,000	17,618
	<u>107,320</u>	<u>127,397</u>	<u>(129,591)</u>	<u>-</u>	<u>105,126</u>
Unrestricted designated funds					
'Hoppa' future provision fund	83,034	35,553	(60,000)	-	58,587
Minibus fixed asset fund	14,115	-	(2,834)	-	11,281
Future minibus provision fund	20,000	-	-	-	20,000
Car contingency fund	2,822	570	-	-	3,392
	<u>119,971</u>	<u>36,123</u>	<u>(62,834)</u>	<u>-</u>	<u>93,260</u>
TOTAL unrestricted funds	<u>227,291</u>	<u>163,520</u>	<u>(192,425)</u>	<u>-</u>	<u>198,386</u>
Restricted funds					
Minibus fixed asset fund	37,005	-	(7,502)	-	29,503
Wiltshire and Swindon Community Fdn	-	-	-	-	-
Hoppa' future provision fund [APC]	54,230	-	(10,846)	-	43,384
Community First	491	-	(100)	-	391
Computer equipment fund	728	-	(273)	-	455
Vulnerable people fund	1,000	-	-	-	1,000
ETM equipment fund	385	-	(385)	-	-
	<u>93,839</u>	<u>-</u>	<u>(19,106)</u>	<u>-</u>	<u>74,733</u>
Total funds	<u>321,130</u>	<u>163,520</u>	<u>(211,531)</u>	<u>-</u>	<u>273,119</u>

UNRESTRICTED FUNDS

General

This represents funds which have been accumulated for the general purposes of the charity.

Unrestricted fixed assets

This represents unrestricted funds held as fixed assets and are not readily available.

UNRESTRICTED DESIGNATED FUNDS

'Hoppa' maintenance fund

This fund was established for expenditure on the 'Hoppa' minibus to ensure continued provision of the service. This fund was closed at the year end.

'Hoppa' future provision fund

This fund was established in the event of a shortfall against the running costs of the 'Hoppa' concessionary fares.

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

10. MOVEMENT OF FUNDS (continued)

Minibus fixed asset fund

This fund was established in recognition of the fact that the minibus is central to the objectives of the charity and will not represent reserves available to finance the charity's operations.

Future minibus provision fund

This fund represents monies set aside by the Trustees towards the provision of new minibuses for the charity.

Car contingency fund

This fund represents monies received as a result of member donations through use of the car service.

RESTRICTED FUNDS

Minibus fixed asset fund

Donations and grants have been received specifically for the purchase of new minibuses for the charity. The amount released against income each year is equivalent to the amount of depreciation charged against the capital items. In the prior year a new minibus was donated to the charity through a scheme with the Department for Transport. The asset has been recognised within this restricted fund in recognition of the fact that the minibus is central to the objectives of the charity and will not represent reserves available to finance the charity's operations.

Wiltshire and Swindon Community Foundation

A grant was made specifically to fund the employment of an administrator on the Community Car Scheme.

'Hoppa' future provision fund [APC]

A grant was received in 2016 from The Amesbury Property Company Limited. The money received is to be used towards the running costs of the 'Hoppa' concessionary fares.

Community First

Four grants were received in 2013 to cover the cost of specific items in the charity. A 75% grant was received to cover the cost of new seat covers for Bus 1 and this amount was fully credited against expenditure in that year. The further three grants were received towards a new computer, wheelchair lift and photocopier and the amount released as a credit against expenditure each year is equivalent to the amount of depreciation charged against expenditure.

Vulnerable People

During the year a grant was received from Wiltshire Council specifically to subsidise the first year's membership fee for new members who are referred by social prescribers/partner community groups.

Computer

A grant was received specifically for the purchase of new computer equipment for the charity. The amount released against income each year is equivalent to the amount of depreciation charged against the capital items.

ETM Equipment

During the year a grant was received specifically for the purchase of a new ETM system for the charity. The amount released against income is the amount that was spent to purchase the new equipment.

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023**

11. ALLOCATION OF THE CHARITY NET ASSETS

The net assets are held for the various funds as follows:

	Fixed Assets £	Net Current Assets £	Long-term Liabilities £	Total £
Unrestricted funds - general	13,839	40,065	-	53,904
Unrestricted funds - designated	9,068	96,561	-	105,629
Restricted funds	<u>59,548</u>	<u>325</u>	-	59,873
Total	<u><u>82,455</u></u>	<u><u>136,951</u></u>	-	<u><u>219,406</u></u>

Previous year net assets held for the various funds were as follows:

	Fixed Assets £	Net Current Assets £	Long-term Liabilities £	Total £
Unrestricted funds - general	17,459	87,667	-	105,126
Unrestricted funds - designated	11,335	81,925	-	93,260
Restricted funds	<u>74,226</u>	<u>507</u>	-	74,733
Total	<u><u>103,020</u></u>	<u><u>170,099</u></u>	-	<u><u>273,119</u></u>

12. OPERATING LEASE COMMITMENTS

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Later than one and not later than five years	<u><u>8,800</u></u>	<u><u>4,000</u></u>

13. CAPITAL COMMITMENTS

	2023 £	2022 £
Contracted for but not provided in these financial statements for the purchase of a bus received after the year end	<u><u>-</u></u>	<u><u>-</u></u>

14. RELATED PARTY TRANSACTIONS

There are no related party transactions (2022: none).

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023**

15. PRIOR YEAR COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted £	Restricted £	Total 2022 £
INCOME FROM:				
Charitable activities				
Provision of transport		105,882	-	105,882
Donations and legacies	2			
Donations and grants		57,050	570	57,620
Investments	3	18	-	18
Other		-	-	-
Job		-	-	-
TOTAL INCOME		<u>162,950</u>	<u>570</u>	<u>163,520</u>
EXPENDITURE ON:				
Raising funds		-	-	-
Charitable activities		192,425	19,106	211,531
TOTAL EXPENDITURE	6	<u>192,425</u>	<u>19,106</u>	<u>211,531</u>
NET INCOME/(EXPENDITURE)		(29,475)	(18,536)	(48,011)
Transfers between funds		-	-	-
NET MOVEMENT IN FUNDS		(29,475)	(18,536)	(48,011)
RECONCILIATION OF FUNDS:				
Total funds brought forward at 1 April 2021		227,291	93,839	321,130
TOTAL FUNDS CARRIED FORWARD at 31 March 2022		<u>197,816</u>	<u>75,303</u>	<u>273,119</u>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

England & Wales - Charity number 1056226

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
COMMUNITY TRANSPORT SOUTH WILTSHIRE**

COMMUNITY TRANSPORT SOUTH WILTSHIRE

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For the year ended 31 March 2022

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COMMUNITY TRANSPORT SOUTH WILTSHIRE

CHARITY INFORMATION

For the year ended 31 March 2022

BOARD OF TRUSTEES:

Mrs Elizabeth Piner	- Chair
Mr Howard Piner	
Mark Littleton - Gray	- resigned 14 October 2021
Mr Christopher White	- Honorary Treasurer
Mr Rhodri Evans	- resigned 7 November 2022
Mrs Bernadette Wallace	- appointed 10 June 2021

SENIOR MANAGEMENT:

Mr G Audin	- Business Manager
------------	--------------------

CHARITY OFFICE:

c/o Wiltshire Council Environmental Services
Stephenson Road
Salisbury
SP2 7NP

CHARITY NUMBER: 1056226

INDEPENDENT EXAMINER

Fawcetts LLP
Chartered Accountants
and Statutory Auditors
Windover House
St Ann Street
Salisbury
SP1 2DR

BANKERS:

Lloyds Bank plc
38 Blue Boar Row
Salisbury
SP1 1DB

COMMUNITY TRANSPORT SOUTH WILTSHIRE
REPORT OF THE CHAIR OF THE BOARD OF TRUSTEES
for the year ended 31 March 2022

Introduction

This year we are continuing to adjust to the aftermath of covid with our passengers, drivers and volunteers beginning to return to normal. Our services have operated successfully throughout the year and our workings systems have been updated.

Staff

Three members of staff resigned during the year Bernie Wallace, Samantha Dawkins and Liz Turner and I would like to thank them for their enthusiasm whilst working for the charity and wish them well in the future. They have been replaced by Caroline Inglesant, Rosie Lewis and Becky Brown, all three have settled in well and are proving to be an asset to the charity.

The Office

We have reviewed and simplified our accounts system and replaced the outdated driveway booking system with CATSS, a flexible transport scheduling software system, written specifically for community transport operations. It speeds up the booking process and allows volunteer drivers to have access to accept or reject jobs instantly.

We have improved our telephone system to allow working from home which is more user friendly to members. We have also updated the way we charge for car transport making the costs easier and more predictable for passengers, at the same time increasing our income to assist with long term financial sustainability. Staff find the ability to work from home a help while they juggle parenthood and work, but they understand the need to use the office on a regular basis to keep in touch with all staff members. There has developed a good working relationship between staff members over the year. This means that our business manager is fully conversant with all our operations and can support staff, at all levels if and when required and would be able to train new staff in the future. Operation wise we are in a much stronger position than we were.

Minibus Services

Our minibus services have run continuously throughout the year now on full capacity although take up has not reached pre Covid levels, they are increasing slowly. We aim to promote and expand our services to new areas to be more effective overall. We purchased a second hand minibus in order to comply with the terms of our school contract.

The demand from community groups has been low as expected, as our clientele and groups continue to reduce risks.

Continued on page 3

COMMUNITY TRANSPORT SOUTH WILTSHIRE
REPORT OF THE CHAIR OF THE BOARD OF TRUSTEES
for the year ended 31 March 2022

Continued from page 2

The Community Car Service

The car service has been slow to recover, volunteers and passengers have been reluctant to return too quickly but we do see a slow increase in confidence with some new passengers. The new booking system is much more efficient, working well and has been embraced by both staff and volunteers. This will be reviewed regularly to ensure pricing is right for passengers and to maintain the sustainability of the service. We will endeavour to recruit more volunteers as demand increases.

The Amesbury Hoppa Service

The service has run continuously over the year at full service level after restrictions were lifted. Usage is slowly increasing and is still very much an important contribution to the town's community. Upgrading the bus ticketing system to enable bus passengers to use contactless card payments has been well received.

Board of Trustees

It is the role of the trustees to support the people at the sharp end and steer the organisation in a successful and financially prudent way, continually overseeing the organisation in collaboration with the Business Manager and staff.

The trustees have taken a proactive role in the development of the new system to increase the efficiency and harmony of the office.

We are extremely grateful for the financial support we have been given by our funders who have continued to fund us, to Wiltshire Council for the continual funding of concessionary fares at 2019 levels and a school contract, the government for their funding initiatives, Amesbury Town Council and Salisbury City Council.

On behalf of the trustees, I need again to thank all those whose efforts make this charity operate for the benefit of our community on a daily basis, thank you, and finally to thank my fellow trustees for their continued support in overseeing the organisation.

Elizabeth Piner
Chair of the Board of Trustees

Date: 27 January 2023

COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES for the year ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021.

TRUSTEES

Trustees are elected at the AGM or co-opted by the Board during the year to meet at least six times per year. The trustees during the year under review were:

Mrs Elizabeth Piner	- Chair
Mr Howard Piner	
Mark Littleton - Gray	- resigned 14 October 2021
Mr Christopher White	- Honorary Treasurer
Mr Rhodri Evans	- resigned 7 November 2022
Mrs Bernadette Wallace	- appointed 10 June 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution and policies:

The charity is governed by its Constitution document adopted on 23rd May 1996 and as amended on 13th February 2007 and in August 2016. The trustees determine the general policy of the charity. The day-to-day management of the charity is delegated to the Business Manager and paid office staff.

The trustees have given due regard to the Charity Commission's guidance on reporting public benefit when planning the charity's activities, in accordance with sections G2 and G3 of the Charity Commission's General Guidance on Public Benefit (January 2008).

New trustees are recruited and appointed by the existing trustees as and when vacancies arise. No outside party can appoint trustees.

Risk Management

The Board of Trustees has conducted its own review of the major risks to which the charity is exposed, and systems and policy have been ongoing to mitigate these risks. Currently, external risks to funding are currently considerable as local government reduce their grants. Our aim is to seek funding from diverse streams, paying due regard to our expenditure, to increase our take up of services to as near full capacity as possible to increase our income. Internal risks are minimized by the implementation of procedures for authorisation of all transactions, and the procedures are reviewed periodically to ensure they still meet the needs of the charity.

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COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES

for the year ended 31 March 2022

Continued from page 4

OBJECTIVES AND ACTIVITIES

The objectives of the charity continue to be that of providing community transport for the inhabitants of South Wiltshire in the interests of social welfare, for the purpose of improving the conditions of life for the said inhabitants by reducing loneliness and isolation, particularly the elderly, and those in need by reason of a disability or social isolation.

The paragraphs below set out our activities, achievements, and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its objects and purposes through a series of projects and services to deliver community transport for the inhabitants of South Wiltshire. The benefits of this support are fully compliant with Principles 1a and 1b of the Charity Commission Principles on Public Benefit.

All our services, the Shopper Service, Community Car Service, Amesbury Hoppa Service and Wiltshire Council school contract to Broad Chalk School have run continually throughout the year. Our numbers are down from pre-Covid levels by 50% as we try to recover from the pandemic. As people become more confident, we aim to promote more our services to increase our usage and with increased usage our income will improve. We are grateful to Wiltshire Council for their continued general support grant. Amesbury Town Council continues to support the Hoppa service with a grant of £5000 per annum, and the Community Car Service has been supported with grants from Salisbury City Council and the Wiltshire Link Scheme.

The Board of Trustees continue to focus on maintaining financial sustainability with prudent management of costs and by seeking funding from all possible sources.

Wiltshire Council's Concessionary Fare Scheme has continued on all our bus services at pre-Covid passenger numbers. This will be reduced in 2022/23 and withdrawn in 2023/24 and by then we hope our customer base will have increased and we will endeavour to do all we can to make this happen. Fuel Duty rebate from the Department for Transport (BSOG) has also been received. These grants are key in helping to maintain operating costs and future survival of the services.

OPERATIONS

The operations are slowly recovering from the effects of the pandemic

The **Community Car Scheme** now operated with the CATSS system is run more efficiently with better communication with volunteers and office staff. The payment system has been changed to a single cost per journey calculated at time of booking giving each passenger up-front costs and is generating more income for the charity. The changeover has been received well by volunteers and the passengers when they fully understood the new system. Numbers are still well below pre-Covid levels but on the increase. Volunteers are still returning and we will endeavour to recruit more as usage increases.

The community bus operations and **the Amesbury Hoppa service** are also well below previous levels but slowly increasing and we are sure they will continue to do so. **The Broad Chalk school contract** has worked well throughout the year maintaining good working relations with the school and Wiltshire Council. All the bus services have run well due to the diligence of our Bus Manager, Lorraine Mills.

Continued on page 6

COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES for the year ended 31 March 2022

Continued from page 5

FINANCIAL REVIEW 2021/22

The Charity's staff and the Board of Trustees, acting as an executive committee, continue to focus on funding and sustainability as a priority.

Reserves Policy

Community Transport South Wiltshire (CTSW) is run as an independent charity and is responsible for all internal functions. The charity's policy is to hold three to six months' running costs in reserves in the eventuality of the charity losing a primary source of income or having to close down completely. We have the required reserves of between £40,000 and £80,000 to cover this.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements 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 of the charity for that period. In preparing those financial statements, the trustees are required to:

- a) Select suitable accounting policies and then apply them consistently.
- b) Serve the methods and principles in the Charities SORP.
- c) Make judgements and estimates that are reasonable and prudent.
- d) State whether applicable accounting standards have been followed, subject to any material departures
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Continued on page 7

COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES

for the year ended 31 March 2022

Continued from page 6

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

ON BEHALF OF THE BOARD OF TRUSTEES:

Elizabeth Piner
Chair of the Board of Trustees

Date: 27 January 2023

**COMMUNITY TRANSPORT SOUTH WILTSHIRE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 9 to 21.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

Simon Ellingham FCA
Fawcetts LLP
Chartered Accountants
Windover House, St Ann Street, Salisbury, SP1 2DR

Date: 27 January 2023

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2022**

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
INCOME FROM:					
Charitable activities					
Provision of transport		105,882	-	105,882	93,105
Donations and legacies					
Donations and grants	2	57,050	570	57,620	75,100
Investments					
	3	18	-	18	46
Other					
Job Retention Scheme payments		-	-	-	30,476
TOTAL INCOME		<u>162,950</u>	<u>570</u>	<u>163,520</u>	<u>198,727</u>
EXPENDITURE ON:					
Raising funds					
		-	-	-	-
Charitable activities					
		192,425	19,106	211,531	188,279
TOTAL EXPENDITURE	6	<u>192,425</u>	<u>19,106</u>	<u>211,531</u>	<u>188,279</u>
NET (EXPENDITURE)/INCOME		(29,475)	(18,536)	(48,011)	10,448
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		(29,475)	(18,536)	(48,011)	10,448
RECONCILIATION OF FUNDS:					
Total funds brought forward		227,291	93,839	321,130	310,682
TOTAL FUNDS CARRIED FORWARD		<u><u>197,816</u></u>	<u><u>75,303</u></u>	<u><u>273,119</u></u>	<u><u>321,130</u></u>

Total recognised gains and losses

The charity has no recognised gains or losses other than the deficit for the current year or surplus for the previous year.

Continuing operations

None of the charity's activities were acquired or discontinued during the current or previous year.

The notes form part of these financial statements

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**BALANCE SHEET
for the year ended 31 March 2022**

	Note	2022 £	2021 £
FIXED ASSETS:			
Tangible fixed assets	7	103,020	111,830
CURRENT ASSETS:			
Debtors	8	10,026	17,381
Cash at bank and in hand		184,780	216,307
TOTAL CURRENT ASSETS		194,806	233,688
LIABILITIES			
Creditors: Amounts due within one year	9	(24,707)	(24,388)
NET CURRENT ASSETS		170,099	209,300
TOTAL ASSETS LESS CURRENT LIABILITIES	11	273,119	321,130
 FUNDS			
Unrestricted funds: general	10	105,126	107,320
Unrestricted funds: designated	10	93,260	119,971
Restricted funds	10	74,733	93,839
TOTAL CHARITY FUNDS		273,119	321,130

The financial statements were approved and authorised for issue by the Board of Trustees on 27 January 2023 and were signed on its behalf by:

Mrs E A Piner - Chair

Mr C White - Treasurer

The notes form part of these financial statements

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**STATEMENT OF CASH FLOWS
for the year ended 31 March 2022**

	Notes	2022	2021
		£	£
Net cash flow from operating activities	(a)	(12,445)	44,974
Cash flows from investing activities			
Payments to acquire tangible fixed assets		(19,100)	(2,550)
Receipts from sales of tangible fixed assets		-	-
Interest received		18	46
		<hr/>	<hr/>
Net cash flow from investing activities		(19,082)	(2,504)
Net increase in cash and cash equivalents		(31,527)	42,470
Cash and cash equivalents at 1 April 2021		216,307	173,838
		<hr/>	<hr/>
Cash and cash equivalents at 31 March 2022		<u>184,780</u>	<u>216,308</u>
 Cash and cash equivalents consists of:			
Cash at bank and in hand		184,780	216,308
		<hr/>	<hr/>
Cash and cash equivalents at 31 March 2022		<u>184,780</u>	<u>216,308</u>

a) Reconciliation of net income to net cash flow from operating activities

	2022	2021
	£	£
Net income/(expenditure) for the year as per the Statement of Financial Activities	(48,011)	10,448
Interest receivable	(18)	(46)
Depreciation of tangible fixed assets	27,910	28,075
Profit on disposal of tangible fixed assets	-	-
(Increase)/decrease in debtors	7,355	(2,620)
Increase/(decrease) in creditors	319	9,117
	<hr/>	<hr/>
Net cash flow from operating activities	<u>(12,445)</u>	<u>44,974</u>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

1. ACCOUNTING POLICIES

Accounting convention

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis. The financial statements are prepared in Sterling (£) which is the functional currency of the charity.

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

The trustees have considered the financial position of the organisation and believe that it is currently a going concern. The Coronavirus outbreak has so far not had a material impact on this assessment and, based on their current knowledge, they do not expect it to do so going forward.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

The charity receives local government grants. Income from local government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

1. ACCOUNTING POLICIES continued

Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 33% straight line
Minibuses	- 20% reducing balance

Hire purchase and operating leases

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

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

Value Added Tax

Value Added Tax is recoverable by the charity and as such expenditure is included in the Statement of Financial Activities net of VAT

Pension costs

The charity makes pension contributions to a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. Contributions to this scheme are charged to the Statement of Financial Activities as they become payable.

2. DONATIONS AND LEGACIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations and grants				
Wiltshire Council – general support grant	7,000	-	7,000	7,000
Wiltshire Council – transport grant	9,490	-	9,490	9,490
Wiltshire and Swindon Community Foundation	-	570	570	5,000
Community First – Wiltshire Link Scheme	5,200	-	5,200	5,200
Bus Service Operators Grant	5,319	-	5,319	6,769
Amesbury town council	5,000	-	5,000	5,000
Salisbury City Council	1,500	-	1,500	-
COVID-19 Bus Services Support Grant	21,326	-	21,326	29,760
Wiltshire Community Foundation Response & Recovery Grant	-	-	-	3,417
Miscellaneous donations	2,215	-	2,215	3,464
Total	<u>57,050</u>	<u>570</u>	<u>57,620</u>	<u>75,100</u>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

3. INCOME FROM INVESTMENTS

All of the charity's income from investments arises from an interest bearing deposit account.

4. STAFF COSTS

	2022	2021
	£	£
Salaries	119,957	121,211
Employer's National Insurance	-	-
Employer's pension costs	810	885
	<u>120,767</u>	<u>122,096</u>

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

	2022	2021
	No.	No.
Management and administration	6	5
Bus drivers	13	15
Cleaner	1	1
	<u>20</u>	<u>21</u>

The key management personnel of the charity comprise the trustees and the Business Manager. Key management personnel remuneration (inclusive of employers' National Insurance Contributions and pension contributions) totalled £23,969 (2021: £22,652). No remuneration was paid to trustees, or persons closely connected with them, in the year. No trustees received expenses for voluntary driving in the year (2021: £nil). No trustees received reimbursed travel expenses during the year (2021: none). No employee received a salary in excess of £60,000 in the current or previous years.

5. NET INCOME FOR THE YEAR ENDED 31 MARCH 2022

Net income is stated after charging / (crediting):

	2022	2021
	£	£
Depreciation - owned assets	27,910	28,075
Profit on disposal of fixed assets	-	-
Auditors' remuneration	-	1,000
- for audit	-	800
- for non-audit	-	-
	<u>27,910</u>	<u>29,075</u>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022**

6. TOTAL RESOURCES EXPENDED

	2022	2021
	£	£
Raising funds		
Advertising	-	-
	<hr/>	<hr/>
Charitable activities		
Gross salaries	119,957	121,211
Employer's National Insurance	-	-
Employer's pension costs	810	885
Voluntary driver expenses	9,316	1,506
Rent of charity office	4,000	4,000
Telephone	1,322	794
Postage and stationery	1,018	891
Bus running expenses	33,087	25,133
Affiliation fees	40	120
Staff training	290	75
Computer and software expenses	6,935	1,783
Travel expenses	45	85
Sundry expenses	2,964	613
Auditors' remuneration	-	1,825
Payroll services	-	-
Professional fees	1,835	25
Insurance	1,603	925
Bank charges	399	333
Profit on disposal of minibus	-	-
Depreciation		
Minibuses	26,931	26,955
Office equipment	979	1,120
	<hr/>	<hr/>
	211,531	188,279
	<hr/>	<hr/>
Total resources expended	211,531	188,279
	<hr/> <hr/>	<hr/> <hr/>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022**

7. TANGIBLE FIXED ASSETS

	Office equipment £	Minibuses £	Total £
COST:			
At 1 April 2021	11,666	376,683	388,349
Additions	100	19,000	19,100
Disposals	203	-	203.00
	11,563	395,683	407,652
DEPRECIATION:			
At 1 April 2021	7,657	268,862	276,519
Charge for the year	979	26,931	27,910
Eliminated on disposals	203	-	203
	8,433	295,793	304,632
NET BOOK VALUE:			
At 31 March 2022	3,130	99,890	103,020
At 31 March 2021	4,009	107,821	111,830

8. DEBTORS

	2022 £	2021 £
Trade debtors	62	2,530
Other debtors	-	980
VAT	2,316	1,867
Prepayments and accrued income	7,648	12,004
	10,026	17,381

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	4,445	6,140
Accruals and deferred income	20,262	18,248
	24,707	24,388

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022

10. MOVEMENT OF FUNDS

	Balance at 01/04/2021 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/03/2022 £
Unrestricted funds					
General free reserves	104,519	127,397	(125,408)	(19,000)	87,508
Unrestricted fixed assets	2,801	-	(4,183)	19,000	17,618
	<u>107,320</u>	<u>127,397</u>	<u>(129,591)</u>	<u>-</u>	<u>105,126</u>
Unrestricted designated funds					
'Hoppa' future provision fund	83,034	35,553	(60,000)	-	58,587
Minibus fixed asset fund	14,115	-	(2,834)	-	11,281
Future minibus provision fund	20,000	-	-	-	20,000
Car contingency fund	2,822	570	-	-	3,392
	<u>119,971</u>	<u>36,123</u>	<u>(62,834)</u>	<u>-</u>	<u>93,260</u>
TOTAL unrestricted funds	<u>227,291</u>	<u>163,520</u>	<u>(192,425)</u>	<u>-</u>	<u>198,386</u>
Restricted funds					
Minibus fixed asset fund	37,005	-	(7,502)	-	29,503
Wiltshire and Swindon Community	-	-	-	-	-
Hoppa' future provision fund [APC]	54,230	-	(10,846)	-	43,384
Community First	491	-	(100)	-	391
Computer equipment fund	728	-	(273)	-	455
Vulnerable people fund	1,000	-	-	-	1,000
ETM equipment fund	385	-	(385)	-	-
	<u>93,839</u>	<u>-</u>	<u>(19,106)</u>	<u>-</u>	<u>74,733</u>
Total funds	<u>321,130</u>	<u>163,520</u>	<u>(211,531)</u>	<u>-</u>	<u>273,119</u>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022**

10. MOVEMENT OF FUNDS (continued)

Comparative balances for the year ended 31 March 2021:

	Balance at 01/04/2020	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2021
	£	£	£	£	£
Unrestricted funds					
General free reserves	20,447	169,853	(97,628)	11,847	104,519
Unrestricted fixed assets	3,748	-	(947)	-	2,801
	<u>24,195</u>	<u>169,853</u>	<u>(98,575)</u>	<u>11,847</u>	<u>107,320</u>
Unrestricted designated funds					
'Hoppa' future provision fund	130,000	20,498	(55,464)	(12,000)	83,034
Minibus fixed asset fund	17,643	-	(3,528)	-	14,115
Future minibus provision fund	20,000	-	-	-	20,000
Car contingency fund	2,000	839	-	(17)	2,822
	<u>169,643</u>	<u>21,337</u>	<u>(58,992)</u>	<u>(12,017)</u>	<u>119,971</u>
TOTAL unrestricted funds	<u>193,838</u>	<u>191,190</u>	<u>(157,567)</u>	<u>(170)</u>	<u>227,291</u>
Restricted funds					
Minibus fixed asset fund	46,257	-	(9,252)	-	37,005
Wiltshire and Swindon Community Fdn	-	5,000	(5,170)	170	-
Hoppa' future provision fund [APC]	67,788	-	(13,558)	-	54,230
Community First	616	-	(125)	-	491
Computer equipment fund	1,183	-	(455)	-	728
Vulnerable people fund	-	1,000	-	-	1,000
ETM equipment fund	-	3,417	(3,032)	-	385
	<u>115,844</u>	<u>9,417</u>	<u>(31,592)</u>	<u>170</u>	<u>93,839</u>
Total funds	<u>309,682</u>	<u>200,607</u>	<u>(189,159)</u>	<u>-</u>	<u>321,130</u>

UNRESTRICTED FUNDS

General

This represents funds which have been accumulated for the general purposes of the charity.

Unrestricted fixed assets

This represents unrestricted funds held as fixed assets and are not readily available.

UNRESTRICTED DESIGNATED FUNDS

'Hoppa' maintenance fund

This fund was established for expenditure on the 'Hoppa' minibus to ensure continued provision of the service. This fund was closed at the year end.

'Hoppa' future provision fund

This fund was established in the event of a shortfall against the running costs of the 'Hoppa' concessionary fares.

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

10. MOVEMENT OF FUNDS (continued)

Minibus fixed asset fund

This fund was established in recognition of the fact that the minibus is central to the objectives of the charity and will not represent reserves available to finance the charity's operations.

Future minibus provision fund

This fund represents monies set aside by the Trustees towards the provision of new minibuses for the charity.

Car contingency fund

This fund represents monies received as a result of member donations through use of the car service.

RESTRICTED FUNDS

Minibus fixed asset fund

Donations and grants have been received specifically for the purchase of new minibuses for the charity. The amount released against income each year is equivalent to the amount of depreciation charged against the capital items. In the prior year a new minibus was donated to the charity through a scheme with the Department for Transport. The asset has been recognised within this restricted fund in recognition of the fact that the minibus is central to the objectives of the charity and will not represent reserves available to finance the charity's operations.

Wiltshire and Swindon Community Foundation

A grant was made specifically to fund the employment of an administrator on the Community Car Scheme.

'Hoppa' future provision fund [APC]

A grant was received in 2016 from The Amesbury Property Company Limited. The money received is to be used towards the running costs of the 'Hoppa' concessionary fares.

Community First

Four grants were received in 2013 to cover the cost of specific items in the charity. A 75% grant was received to cover the cost of new seat covers for Bus 1 and this amount was fully credited against expenditure in that year. The further three grants were received towards a new computer, wheelchair lift and photocopier and the amount released as a credit against expenditure each year is equivalent to the amount of depreciation charged against expenditure.

Vulnerable People

During the year a grant was received from Wiltshire Council specifically to subsidise the first year's membership fee for new members who are referred by social prescribers/partner community groups.

Computer

A grant was received specifically for the purchase of new computer equipment for the charity. The amount released against income each year is equivalent to the amount of depreciation charged against the capital items.

ETM Equipment

During the year a grant was received specifically for the purchase of a new ETM system for the charity. The amount released against income is the amount that was spent to purchase the new equipment.

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022**

11. ALLOCATION OF THE CHARITY NET ASSETS

The net assets are held for the various funds as follows:

	Fixed Assets £	Net Current Assets £	Long-term Liabilities £	Total £
Unrestricted funds - general	17,459	87,667	-	105,126
Unrestricted funds - designated	11,335	81,925	-	93,260
Restricted funds	<u>74,226</u>	<u>507</u>	-	<u>74,733</u>
Total	<u><u>103,020</u></u>	<u><u>170,099</u></u>	-	<u><u>273,119</u></u>

Previous year net assets held for the various funds were as follows:

	Fixed Assets £	Net Current Assets £	Long-term Liabilities £	Total £
Unrestricted funds - general	5,141	102,179	-	107,320
Unrestricted funds - designated	14,115	105,856	-	119,971
Restricted funds	<u>92,574</u>	<u>1,265</u>	-	<u>93,839</u>
Total	<u><u>111,830</u></u>	<u><u>209,300</u></u>	-	<u><u>321,130</u></u>

12. OPERATING LEASE COMMITMENTS

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Later than one and not later than five years	<u><u>4,000</u></u>	<u><u>4,000</u></u>

13. CAPITAL COMMITMENTS

	2022 £	2021 £
Contracted for but not provided in these financial statements for the purchase of a bus received after the year end	<u><u>-</u></u>	<u><u>-</u></u>

14. RELATED PARTY TRANSACTIONS

There are no related party transactions (2021: none).

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022**

15. PRIOR YEAR COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted £	Restricted £	Total 2021 £
INCOME FROM:				
Charitable activities				
Provision of transport		93,105	-	93,105
Donations and legacies	2			
Donations and grants		66,683	8,417	75,100
Investments	3			
		46	-	46
Other				
Job		-	-	-
		<u>30,476</u>	<u>-</u>	<u>30,476</u>
TOTAL INCOME		<u>190,310</u>	<u>8,417</u>	<u>198,727</u>
EXPENDITURE ON:				
Raising funds		-	-	-
Charitable activities		156,687	31,592	188,279
		<u>156,687</u>	<u>31,592</u>	<u>188,279</u>
TOTAL EXPENDITURE	6	<u>156,687</u>	<u>31,592</u>	<u>188,279</u>
NET INCOME/(EXPENDITURE)		33,623	(23,175)	10,448
Transfers between funds		(170)	170	-
		<u>(170)</u>	<u>170</u>	<u>-</u>
NET MOVEMENT IN FUNDS		33,453	(23,005)	10,448
RECONCILIATION OF FUNDS:				
Total funds brought forward at 1 April 2020		193,838	116,844	310,682
		<u>193,838</u>	<u>116,844</u>	<u>310,682</u>
TOTAL FUNDS CARRIED FORWARD at 31 March 2021		<u>227,291</u>	<u>93,839</u>	<u>321,130</u>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

England & Wales - Charity number 1056226

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
COMMUNITY TRANSPORT SOUTH WILTSHIRE**

COMMUNITY TRANSPORT SOUTH WILTSHIRE

CONTENTS OF THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

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COMMUNITY TRANSPORT SOUTH WILTSHIRE

CHARITY INFORMATION For the year ended 31 March 2021

BOARD OF TRUSTEES:	Mrs E A Piner - Chair Mr G J Richards - Resigned 11.2.21 Mr H Piner Mr M Littleton-Gray Rhodri Evans Mr C White - Honorary Treasurer
SENIOR MANAGEMENT:	Mr G Audin - Business Manager
CHARITY OFFICE:	c/o Wiltshire Council Environmental Services Stephenson Road Salisbury SP2 7NP
CHARITY NUMBER:	1056226
AUDITORS:	Fawcetts LLP Chartered Accountants and Statutory Auditors Windover House St Ann Street Salisbury SP1 2DR
BANKERS:	Lloyds Bank plc 38 Blue Boar Row Salisbury SP1 1DB

COMMUNITY TRANSPORT SOUTH WILTSHIRE
REPORT OF THE CHAIR OF THE BOARD OF TRUSTEES
for the year ended 31 March 2021

Introduction

This year has been one like no other dealing with Covid restrictions. Whilst our desire to continue services and fulfil our aims was high the reality was different. In late March 2020 the country went into lockdown meaning that the population should stay at home except for food and emergencies and mixing was forbidden. Faced with the genuine risk to all our members and staff due to age and health there was no other option than to shut down all services which we did after ensuring all members had access to essentials. Some members of staff and volunteers kept in touch with members throughout the period. From that point onwards we followed the government guidelines keeping in touch with Wiltshire Council and other bodies providing support. We offered the use of our buses to the Wiltshire hub but they were never used.

Graham Audin our business manager remained in post throughout the period, guiding the charity through so that we would be able to pick up when the situation presented itself, ensuring we were receiving the support we were entitled to, laying up a number of the buses to save on insurance and keeping up to date with government policy.

This was when we realised that if we lost any member of staff others were not trained and able to take over so we were in a very vulnerable situation so we attempted to train staff in each other's roles to alleviate this, but with minimum staff this was proving a problem.

The Office

We made use of the Furlough scheme to support our bus drivers and office staff until we started reopening services from July. This was not an easy task and thanks go to Chris White for guiding us safely through this exercise free of charge. As lockdown eased the Amesbury Hoppa service was resumed after making the buses Covid safe and supplying PPE for the drivers who felt safe to return and introducing new working procedures. The buses could only accommodate six passengers at a time so take up was limited due to space and peoples' feeling of safety. At the end of the first lockdown Debbie Pittman resigned and a decision was made not to replace her as the service was not running and we could not see a huge take up in the services until other community groups reopened. In January Bernie Wallace retired and has since become a trustee. Graham took over her role for a few months to learn and understand the processes to enable him to train a new member of staff this also gave him a better insight into our finances. This has been worthwhile and will mean that with a new member of staff we will always have back up. When this process is completed, we will do the same with the car service.

Minibus Services

Our 18 services were brought back into operation in July but with limited seating to adhere to government guidelines and this has continued with all staff and passengers remaining safe. To accommodate all those requiring the service we have run some double runs or giving members a fortnightly service so everyone gets a service.

Thanks go to Lorraine Mills for all her efforts to keep buses on the road and to all the drivers for returning and adhering to the restrictions and keeping our members happy. We ensured all drivers were offered vaccines as soon as possible through the county and I am pleased to say all drivers took up the offer. As things get back to normal, we will endeavour to increase our contact with Parishes Councils to seek their support in providing transport for their parishioners.

Continued on page 3

COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE CHAIR OF THE BOARD OF TRUSTEES for the year ended 31 March 2021

Continued from page 2

The Community Car Service

We reopened the car service in August using a small number of volunteer drivers who felt comfortable with returning. New guidelines were put in place to make the service as Covid free as possible following government guidelines. Take up as expected was very low and has continued low for the rest of the year due to second lockdown and community centres remaining closed. As other services open up, we expect usage to increase. Most volunteers have chosen to return and new ones have been recruited. My thanks go to the staff and drivers for continuing to get us through this pandemic.

The Amesbury Hoppa Service

After lockdown we started up the service with capacity for six passengers and this will continue until we hear otherwise from the government. We gained funding from the Wiltshire Community Foundation for the introduction of card payment on the bus to avoid cash contact as much as possible and we hope that will increase usage in the longer term of non-concessionary fares. As soon as face to face meetings return, we will try to restart the inauguration of the Friends of the Amesbury Hoppa. I would like to thank Lorraine Mills and the drivers for keeping the service running safely throughout this difficult period.

Board of Trustees

It is the role of the trustees to support the people at the sharp end and steer the organisation in a successful and financially prudent way, continually overseeing the organisation in collaboration with the Business Manager and staff.

The trustees have taken a very proactive role during the pandemic to ensure we work as safely as possible.

We are extremely grateful for the financial support we have been given by our funders who have continued to fund us, to Wiltshire Council for the continual funding of concessionary fares at 2019 level and a school contract, the government for their funding initiatives and furlough which has enabled us to remain solvent.

On behalf of the trustees, I need again to thank all those whose efforts make this charity operate for the benefit of our community on a daily basis, thank you, and finally to thank my fellow trustees for their continued support in overseeing the organisation.



Mrs E A Piner - Chair

Date: 25/1/22

COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES

for the year ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021.

TRUSTEES

Trustees are elected at the AGM or co-opted by the Board during the year to meet at least six times per year.

The trustees during the year under review were:

Mrs Elizabeth Piner	- Chair
Mr Howard Piner	
Mark Littleton - Gray	
Mr Christopher White	- Honorary Treasurer
Mr Rhodri Evans	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution and policies:

The charity is governed by its Constitution document adopted on 23rd May 1996 and as amended on 13th February 2007 and in August 2016. The trustees determine the general policy of the charity. The day-to-day management of the charity is delegated to the Business Manager and paid office staff.

The trustees have given due regard to the Charity Commission's guidance on reporting public benefit when planning the charity's activities, in accordance with sections G2 and G3 of the Charity Commission's General Guidance on Public Benefit (January 2008).

New trustees are recruited and appointed by the existing trustees as and when vacancies arise. No outside party can appoint trustees.

Risk Management

The Board of Trustees has conducted its own review of the major risks to which the charity is exposed, and systems and policy have been ongoing to mitigate these risks. Currently, external risks to funding are currently considerable as local government reduce their grants. Our aim is to seek funding from diverse streams, paying due regard to our expenditure, to increase our take up of services to as near full capacity as possible to increase our income. Internal risks are minimized by the implementation of procedures for authorisation of all transactions, and the procedures are reviewed periodically to ensure they still meet the needs of the charity.

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COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES

for the year ended 31 March 2021

Continued from page 4

OBJECTIVES AND ACTIVITIES

The objectives of the charity continue to be that of providing community transport for the inhabitants of South Wiltshire in the interests of social welfare, for the purpose of improving the conditions of life for the said inhabitants by reducing loneliness and isolation, particularly the elderly, and those in need by reason of a disability or social isolation.

The paragraphs below set out our activities, achievements, and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its objects and purposes through a series of projects and services to deliver community transport for the inhabitants of South Wiltshire. The benefits of this support are fully compliant with Principles 1a and 1b of the Charity Commission Principles on Public Benefit.

This year we have been unable to carry out our services due to the Covid19 pandemic and subsequent lockdowns but during the period Wiltshire Council (WC) continues to recognise the value of Community Transport South Wiltshire to local people with a general support grant. Other grants during the year were received from the Wiltshire Community Foundation, WC link scheme grant, Salisbury City Council, Amesbury Town Council and Winterslow Parish Council.

The Board of Trustees continue to focus on maintaining financial sustainability with prudent management of costs and by seeking funding from all possible sources. As soon as the pandemic allows, we will pursue this course and during the lockdown we have applied for all possible assistance to help us move forward.

Wiltshire Council's Concessionary Fare Scheme continues on all our bus services, even during the pandemic, being a key factor in helping to maintain operating costs and future survival of the services. Fuel duty rebate from the Department for Transport (BSOG) has continued through this process. We have been very fortunate with the government initiatives that we have been able to tap into due to the services we operate and has enabled us to retain our financial position.

OPERATIONS

The operations have been hit hard due to the pandemic

The **Community Car Scheme** was reopened in August with a few drivers and Covid procedures with the expectation that other services would reopen in September but this did not happen so usage remained low but enabled our passengers to start to regain their lives. After the introduction of vaccines volunteer drivers returned and gradually more people were using the service. This situation has been the same for the **Community Bus operations** and the **Amesbury Hoppa service**.

Continued on page 6

COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES

for the year ended 31 March 2021

Continued from page 5

Whilst the schools were closed, we still received the contracted amount for running the service. In August we lost the Woodborough school contract but gained the Broad Chalk school contract together with a contract to transport Bishop Wordsworth boys while the pandemic continued. This service has worked well due to the diligence of Lorraine Mills and the drivers and good relations were made with the school.

FINANCIAL REVIEW 2020/21

The Charity's staff and the Board of Trustees, acting as an executive committee, continue to focus on funding and sustainability as a priority.

Reserves Policy

Community Transport South Wiltshire (CTSW) is run as an independent charity and is responsible for all internal functions. The charity's policy is to hold three to six months' running costs in reserves in the eventuality of the charity losing a primary source of income or having to close down completely. The required reserves equate to between £20,000 and £40,000. We have reserves to cover this.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements 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 of the charity for that period. In preparing those financial statements, the trustees are required to:

- a) Select suitable accounting policies and then apply them consistently.
- b) Serve the methods and principles in the Charities SORP.
- c) Make judgements and estimates that are reasonable and prudent.
- d) State whether applicable accounting standards have been followed, subject to any material departures
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES

for the year ended 31 March 2021

Continued from page 6

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

ON BEHALF OF THE BOARD OF TRUSTEES:



Mrs E A Piner
Chair of the Board of Trustees

Date: 25/1/22

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF COMMUNITY TRANSPORT SOUTH WILTSHIRE

Opinion

We have audited the financial statements of Community Transport South Wiltshire (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and 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 at 31 March 2021, and of its incoming resources and application of resources, 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Report of the Trustees', 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.

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REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF COMMUNITY TRANSPORT SOUTH WILTSHIRE

Continued from page 8

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 and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Report of the Trustees; or
- the charity has not kept adequate accounting records; 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 Statement of Trustees' Responsibilities set out on page 6, the trustees are responsible for the preparation of financial statements which 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 auditor's 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.

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 auditor's report.

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REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF COMMUNITY TRANSPORT SOUTH WILTSHIRE

Continued from page 9

Identifying and assessing potential risks related to irregularities

Irregularities, including fraud, are non-compliance with laws and regulations. We design procedures, in line with our responsibilities, as set out in the auditors' responsibilities for the audit of the financial statements section, to detect material misstatements in respect of irregularities, including fraud. The extent to which are procedures are capable of detecting irregularities, including fraud, are detailed below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations we consider the following:

- the nature of the charity sector, control environment and financial performance;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following area: revenue and resource recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Charities Act and related legislation.

Audit response to risks identified

As a result of performing the above, we identified revenue and resource recognition as a key audit matter related to the potential risk of fraud. Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- understanding the group's revenue recognition policies and how they are applied, including the relevant controls and performing a walkthrough to validate our understanding.
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to compare revenue recognised against expectations and based on past experiences and management forecasts and investigated material divergencies by obtaining corroborative evidence.
- reading minutes of meetings of those charged with governance;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; applying parameters designed to identify entries that were not within our expectations. This included analysing and selecting journals for testing which appeared unusual in nature, either due to size, preparer or date of posting. To test their validity, we verified the journals to originating documentation.

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**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
COMMUNITY TRANSPORT SOUTH WILTSHIRE**

Continued from page 10

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 Report of the Auditors.

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 and 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.

Fawcetts LLP

Fawcetts LLP

Statutory Auditors

Windover House, St Ann Street

Salisbury

SP1 2DR

Date: *26 January 2022*

Fawcetts LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

COMMUNITY TRANSPORT SOUTH WILTSHIRE

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2021

	Note	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
INCOME FROM:					
Charitable activities					
Provision of transport		93,105	-	93,105	124,980
Donations and legacies					
Donations and grants	2	66,683	8,417	75,100	44,206
Investments					
	3	46	-	46	54
Other					
Job Retention Scheme payments		30,476	-	30,476	-
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL INCOME		190,310	8,417	198,727	169,240
EXPENDITURE ON:					
Raising funds					
		-	-	-	41
Charitable activities					
		156,687	31,592	188,279	242,685
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE	6	156,687	31,592	188,279	242,726
NET INCOME/(EXPENDITURE)		33,623	(23,175)	10,448	(73,486)
Transfers between funds		(170)	170	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
NET MOVEMENT IN FUNDS		33,453	(23,005)	10,448	(73,486)
RECONCILIATION OF FUNDS:					
Total funds brought forward		193,838	116,844	310,682	384,168
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		227,291	93,839	321,130	310,682

Total recognised gains and losses

The charity has no recognised gains or losses other than the surplus for the current or previous year.

Continuing operations

None of the charity's activities were acquired or discontinued during the current or previous year.

The notes form part of these financial statements

COMMUNITY TRANSPORT SOUTH WILTSHIRE

BALANCE SHEET
for the year ended 31 March 2021

	Note	2021 £	2020 £
FIXED ASSETS:			
Tangible fixed assets	7	111,830	137,354
CURRENT ASSETS:			
Debtors	8	17,381	14,761
Cash at bank and in hand		<u>216,307</u>	<u>173,838</u>
TOTAL CURRENT ASSETS		233,688	188,599
LIABILITIES			
Creditors: Amounts due within one year	9	<u>(24,388)</u>	<u>(15,271)</u>
NET CURRENT ASSETS		<u>209,300</u>	<u>173,328</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	11	<u><u>321,130</u></u>	<u><u>310,682</u></u>
 FUNDS			
Unrestricted funds: general	10	107,320	24,195
Unrestricted funds: designated	10	119,971	169,643
Restricted funds	10	93,839	116,844
 TOTAL CHARITY FUNDS		<u><u>321,130</u></u>	<u><u>310,682</u></u>

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



Mrs E A Piner - Chair



Mr C White - Treasurer

The notes form part of these financial statements

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**STATEMENT OF CASH FLOWS
for the year ended 31 March 2021**

	Notes	2021 £	2020 £
Net cash flow from operating activities	(a)	44,974	(34,915)
Cash flows from investing activities			
Payments to acquire tangible fixed assets		(2,550)	(87,465)
Receipts from sales of tangible fixed assets		-	1,000
Interest received		46	54
		<hr/>	<hr/>
Net cash flow from investing activities		(2,504)	(86,411)
Net increase in cash and cash equivalents		42,470	(121,326)
Cash and cash equivalents at 1 April 2020		173,838	295,164
		<hr/>	<hr/>
Cash and cash equivalents at 31 March 2021		<u>216,308</u>	<u>173,838</u>
 Cash and cash equivalents consists of:			
Cash at bank and in hand		216,307	173,838
		<hr/>	<hr/>
Cash and cash equivalents at 31 March 2021		<u>216,307</u>	<u>173,838</u>

a) Reconciliation of net income to net cash flow from operating activities

	2021 £	2020 £
Net income/(expenditure) for the year as per the Statement of Financial Activities	10,448	(73,486)
Interest receivable	(46)	(54)
Depreciation of tangible fixed assets	28,075	33,845
Profit on disposal of tangible fixed assets	-	(755)
(Increase)/decrease in debtors	(2,620)	9,373
Increase/(decrease) in creditors	9,117	(3,838)
	<hr/>	<hr/>
Net cash flow from operating activities	<u>44,974</u>	<u>(34,915)</u>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

1. ACCOUNTING POLICIES

Accounting convention

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis. The financial statements are prepared in Sterling (£) which is the functional currency of the charity.

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

The trustees have considered the financial position of the organisation and believe that it is currently a going concern. The Coronavirus outbreak has so far not had a material impact on this assessment and, based on their current knowledge, they do not expect it to do so going forward.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

The charity receives local government grants. Income from local government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

1. ACCOUNTING POLICIES continued

Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 33% straight line
Minibuses	- 20% reducing balance

Hire purchase and operating leases

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

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

Value Added Tax

Value Added Tax is recoverable by the charity and as such expenditure is included in the Statement of Financial Activities net of VAT

Pension costs

The charity makes pension contributions to a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. Contributions to this scheme are charged to the Statement of Financial Activities as they become payable.

2. DONATIONS AND LEGACIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations and grants				
Wiltshire Council – general support grant	7,000	-	7,000	7,000
Wiltshire Council – transport grant	9,490	-	9,490	9,490
Wiltshire and Swindon Community Foundation	-	5,000	5,000	5,000
Community First – Wiltshire Link Scheme	5,200	-	5,200	5,200
Bus Service Operators Grant	6,769	-	6,769	4,539
Amesbury town council	5,000	-	5,000	5,000
Mayors Appeal	-	-	-	2,213
COVID-19 Bus Services Support Grant	29,760		29,760	-
Wiltshire Community Foundation Response & Recovery Grant	-	3,417	3,417	-
Miscellaneous donations	3,464	-	3,464	5,764
Total	<u>66,683</u>	<u>8,417</u>	<u>75,100</u>	<u>44,206</u>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

3. INCOME FROM INVESTMENTS

All of the charity's income from investments arises from an interest bearing deposit account.

4. STAFF COSTS

	2021	2020
	£	£
Salaries	121,211	133,099
Employer's National Insurance	-	-
Employer's pension costs	885	896
	<u>122,096</u>	<u>133,995</u>

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

	2021	2020
	No.	No.
Management and administration	5	6
Bus drivers	15	15
Cleaner	1	1
	<u>21</u>	<u>22</u>

The key management personnel of the charity comprise the trustees and the Business Manager. Key management personnel remuneration (inclusive of employers' National Insurance Contributions and pension contributions) totalled £22,652 (2020: £22,579). No remuneration was paid to trustees, or persons closely connected with them, in the year. No trustees received expenses for voluntary driving in the year (2020: one trustee £248). No trustees received reimbursed travel expenses during the year (2020: none). No employee received a salary in excess of £60,000 in the current or previous years.

5. NET INCOME FOR THE YEAR ENDED 31 MARCH 2019

Net income is stated after charging / (crediting):

	2021	2020
	£	£
Depreciation - owned assets	28,075	33,845
Profit on disposal of fixed assets	-	(755)
Auditors' remuneration	1,000	1,000
- for audit	800	750
- for non-audit	<u>800</u>	<u>750</u>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021**

6. TOTAL RESOURCES EXPENDED

	2021	2020
	£	£
Raising funds		
Advertising	-	41
	<hr/>	<hr/>
Charitable activities		
Gross salaries	121,211	133,099
Employer's National Insurance	-	-
Employer's pension costs	885	896
Voluntary driver expenses	1,506	17,252
Rent of charity office	4,000	3,000
Telephone	794	1,473
Postage and stationery	891	2,547
Bus running expenses	25,133	42,803
Affiliation fees	120	170
Staff training	75	995
Computer and software expenses	1,783	2,532
Travel expenses	85	319
Sundry expenses	613	1,127
Auditors' remuneration	1,825	1,750
Payroll services	-	-
Professional fees	25	131
Insurance	925	920
Bank charges	333	581
Profit on disposal of minibus	-	(755)
Depreciation		
Minibuses	26,955	33,694
Office equipment	1,120	151
	<hr/>	<hr/>
	188,279	242,685
	<hr/>	<hr/>
Total resources expended	188,279	242,726
	<hr/> <hr/>	<hr/> <hr/>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021**

7. TANGIBLE FIXED ASSETS

	Office equipment £	Minibuses £	Total £
COST:			
At 1 April 2020	9,319	376,683	386,002
Additions	2,550	-	2,550
Disposals	203	-	203.00
	11,666	376,683	388,755
DEPRECIATION:			
At 1 April 2020	6,740	241,907	248,647
Charge for the year	1,120	26,955	28,075
Eliminated on disposals	203	-	203.00
	7,657	268,862	276,925
NET BOOK VALUE:			
At 31 March 2021	4,009	107,821	111,830
At 31 March 2020	2,579	134,776	137,355

8. DEBTORS

	2021 £	2020 £
Trade debtors	2,530	3,300
Other debtors	980	-
VAT	1,867	2,672
Prepayments and accrued income	12,004	8,789
	17,381	14,761

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	6,140	3,100
Accruals and deferred income	18,248	12,171
	24,388	15,271

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

10. MOVEMENT OF FUNDS

	Balance at 01/04/2020 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/03/2021 £
Unrestricted funds					
General free reserves	20,447	169,853	(97,628)	11,847	104,519
Unrestricted fixed assets	3,748	-	(947)	-	2,801
	<u>24,195</u>	<u>169,853</u>	<u>(98,575)</u>	<u>11,847</u>	<u>107,320</u>
Unrestricted designated funds					
'Hoppa' future provision fund	130,000	20,498	(55,464)	(12,000)	83,034
Minibus fixed asset fund	17,643	-	(3,528)	-	14,115
Future minibus provision fund	20,000	-	-	-	20,000
Car contingency fund	2,000	839	-	(17)	2,822
	<u>169,643</u>	<u>21,337</u>	<u>(58,992)</u>	<u>(12,017)</u>	<u>119,971</u>
TOTAL unrestricted funds	<u>193,838</u>	<u>191,190</u>	<u>(157,567)</u>	<u>(170)</u>	<u>227,291</u>
Restricted funds					
Minibus fixed asset fund	46,257	-	(9,252)	-	37,005
Wiltshire and Swindon Community	-	5,000	(5,170)	170	-
Hoppa' future provision fund [APC]	67,788	-	(13,558)	-	54,230
Community First	616	-	(125)	-	491
Computer equipment fund	1,183	-	(455)	-	728
Vulnerable people fund	1,000	-	-	-	1,000
ETM equipment fund	-	3,417	(3,032)	-	385
	<u>116,844</u>	<u>8,417</u>	<u>(31,592)</u>	<u>170</u>	<u>93,839</u>
Total funds	<u>310,682</u>	<u>199,607</u>	<u>(189,159)</u>	<u>-</u>	<u>321,130</u>

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021**

10. MOVEMENT OF FUNDS (continued)

Comparative balances for the year ended 31 March 2020:

	Balance at 01/04/2019 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/03/2020 £
Unrestricted funds					
General free reserves	20,027	87,719	(108,788)	21,489	20,447
Unrestricted fixed assets	3,319	-	(935)	1,364	3,748
	<u>23,346</u>	<u>87,719</u>	<u>(109,723)</u>	<u>22,853</u>	<u>24,195</u>
Unrestricted designated funds					
'Hoppa' future provision fund	131,076	73,899	(61,923)	(13,052)	130,000
Minibus fixed asset fund	22,054	-	(4,411)	-	17,643
Future minibus provision fund	26,005	-	-	(6,005)	20,000
Car contingency fund	4,062	364	(23)	(2,403)	2,000
	<u>183,197</u>	<u>74,263</u>	<u>(66,357)</u>	<u>(21,460)</u>	<u>169,643</u>
TOTAL unrestricted funds	<u>206,543</u>	<u>161,982</u>	<u>(176,080)</u>	<u>1,393</u>	<u>193,838</u>
Restricted funds					
Minibus fixed asset fund	57,822	-	(11,565)	-	46,257
Wiltshire and Swindon Community Fdn	-	5,000	(3,607)	(1,393)	-
Hoppa' future provision fund [APC]	119,030	-	(51,242)	-	67,788
Community First	773	-	(157)	-	616
Computer equipment fund	-	1,258	(75)	-	1,183
Vulnerable people fund	-	1,000	-	-	1,000
	<u>177,625</u>	<u>7,258</u>	<u>(66,646)</u>	<u>(1,393)</u>	<u>116,844</u>
Total funds	<u>384,168</u>	<u>169,240</u>	<u>(242,726)</u>	<u>-</u>	<u>310,682</u>

UNRESTRICTED FUNDS

General

This represents funds which have been accumulated for the general purposes of the charity.

Unrestricted fixed assets

This represents unrestricted funds held as fixed assets and are not readily available.

UNRESTRICTED DESIGNATED FUNDS

'Hoppa' maintenance fund

This fund was established for expenditure on the 'Hoppa' minibus to ensure continued provision of the service. This fund was closed at the year end.

'Hoppa' future provision fund

This fund was established in the event of a shortfall against the running costs of the 'Hoppa' concessionary fares.

COMMUNITY TRANSPORT SOUTH WILTSHIRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

10. MOVEMENT OF FUNDS (continued)

Minibus fixed asset fund

This fund was established in recognition of the fact that the minibus is central to the objectives of the charity and will not represent reserves available to finance the charity's operations.

Future minibus provision fund

This fund represents monies set aside by the Trustees towards the provision of new minibuses for the charity.

Car contingency fund

This fund represents monies received as a result of member donations through use of the car service.

RESTRICTED FUNDS

Minibus fixed asset fund

Donations and grants have been received specifically for the purchase of new minibuses for the charity. The amount released against income each year is equivalent to the amount of depreciation charged against the capital items. In the prior year a new minibus was donated to the charity through a scheme with the Department for Transport. The asset has been recognised within this restricted fund in recognition of the fact that the minibus is central to the objectives of the charity and will not represent reserves available to finance the charity's operations.

Wiltshire and Swindon Community Foundation

A grant was made specifically to fund the employment of an administrator on the Community Car Scheme.

'Hoppa' future provision fund [APC]

A grant was received in 2016 from The Amesbury Property Company Limited. The money received is to be used towards the running costs of the 'Hoppa' concessionary fares.

Community First

Four grants were received in 2013 to cover the cost of specific items in the charity. A 75% grant was received to cover the cost of new seat covers for Bus 1 and this amount was fully credited against expenditure in that year. The further three grants were received towards a new computer, wheelchair lift and photocopier and the amount released as a credit against expenditure each year is equivalent to the amount of depreciation charged against expenditure.

Vulnerable People

During the year a grant was received from Wiltshire Council specifically to subsidise the first year's membership fee for new members who are referred by social prescribers/partner community groups.

Computer

A grant was received specifically for the purchase of new computer equipment for the charity. The amount released against income each year is equivalent to the amount of depreciation charged against the capital items.

ETM Equipment

During the year a grant was received specifically for the purchase of a new ETM system for the charity. The amount released against income is the amount that was spent to purchase the new equipment.

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021**

11. ALLOCATION OF THE CHARITY NET ASSETS

The net assets are held for the various funds as follows:

	Fixed Assets £	Net Current Assets £	Long-term Liabilities £	Total £
Unrestricted funds - general	5,141	102,179	-	107,320
Unrestricted funds - designated	14,115	105,856	-	119,971
Restricted funds	<u>92,574</u>	<u>1,265</u>	<u>-</u>	<u>93,839</u>
Total	<u><u>111,830</u></u>	<u><u>209,300</u></u>	<u><u>-</u></u>	<u><u>321,130</u></u>

Previous year net assets held for the various funds were as follows:

	Fixed Assets £	Net Current Assets £	Long-term Liabilities £	Total £
Unrestricted funds - general	3,747	20,448	-	24,195
Unrestricted funds - designated	17,643	152,000	-	169,643
Restricted funds	<u>115,964</u>	<u>880</u>	<u>-</u>	<u>116,844</u>
Total	<u><u>137,354</u></u>	<u><u>173,328</u></u>	<u><u>-</u></u>	<u><u>310,682</u></u>

12. OPERATING LEASE COMMITMENTS

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Later than one and not later than five years	<u><u>4,000</u></u>	<u><u>8,000</u></u>

13. CAPITAL COMMITMENTS

	2021 £	2020 £
Contracted for but not provided in these financial statements for the purchase of a bus received after the year end	<u><u>-</u></u>	<u><u>-</u></u>

14. RELATED PARTY TRANSACTIONS

There are no related party transactions (2020: none).

COMMUNITY TRANSPORT SOUTH WILTSHIRE

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021**

15. PRIOR YEAR COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted £	Restricted £	Total 2020 £
INCOME FROM:				
Charitable activities				
Provision of transport		124,980	-	124,980
Donations and legacies	2			
Donations and grants		36,948	7,258	44,206
Investments	3	54	-	54
Other		-	-	-
		<hr/>	<hr/>	<hr/>
TOTAL INCOME		161,982	7,258	169,240
EXPENDITURE ON:				
Raising funds		41	-	41
Charitable activities		176,039	66,646	242,685
		<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE	6	176,080	66,646	242,726
NET INCOME/(EXPENDITURE)		(14,098)	(59,388)	(73,486)
Transfers between funds		1,393	(1,393)	-
		<hr/>	<hr/>	<hr/>
NET MOVEMENT IN FUNDS		(12,705)	(60,781)	(73,486)
RECONCILIATION OF FUNDS:				
Total funds brought forward at 1 April 2019		206,543	177,625	384,168
		<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD at 31 March 2020		193,838	116,844	310,682
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>