

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

COMMUNITY TRANSPORT SOUTH WILTSHIRE

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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.

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COMMUNITY TRANSPORT SOUTH WILTSHIRE

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

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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

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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.

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**.

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COMMUNITY TRANSPORT SOUTH WILTSHIRE

REPORT OF THE TRUSTEES for the year ended 31 March 2021

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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

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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

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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

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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**

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

Date: 

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>321,130</u> | <u>310,682</u> |
| FUNDS | | | |
| Unrestricted funds: general | 10 | 107,320 | 24,195 |
| Unrestricted funds: designated | 10 | 119,971 | 169,643 |
| Restricted funds | 10 | <u>93,839</u> | <u>116,844</u> |
| TOTAL CHARITY FUNDS | | <u>321,130</u> | <u>310,682</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 |
| 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 |
| Cash and cash equivalents at 31 March 2021 | | 216,308 | 173,838 |
| Cash and cash equivalents consists of: | | | |
| Cash at bank and in hand | | 216,307 | 173,838 |
| Cash and cash equivalents at 31 March 2021 | | 216,307 | 173,838 |

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) |
| Net cash flow from operating activities | 44,974 | (34,915) |

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 | 66,683 | 8,417 | 75,100 | 44,206 |

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 | | |
| - for non-audit | 800 | 750 |
| | <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 |
| 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 |
| | <u>188,279</u> | <u>242,685</u> |
| Total resources expended | <u>188,279</u> | <u>242,726</u> |

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 |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2021 | 11,666 | 376,683 | 388,755 |
| | <hr/> | <hr/> | <hr/> |
| 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 |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2021 | 7,657 | 268,862 | 276,925 |
| | <hr/> | <hr/> | <hr/> |
| NET BOOK VALUE: | | | |
| At 31 March 2021 | 4,009 | 107,821 | 111,830 |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2020 | 2,579 | 134,776 | 137,355 |
| | <hr/> | <hr/> | <hr/> |

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 |
| | <hr/> | <hr/> |
| | 17,381 | 14,761 |
| | <hr/> | <hr/> |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 | 2020 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Trade creditors | 6,140 | 3,100 |
| Accruals and deferred income | 18,248 | 12,171 |
| | <hr/> | <hr/> |
| | 24,388 | 15,271 |
| | <hr/> | <hr/> |

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 | 92,574 | 1,265 | - | 93,839 |
| Total | 111,830 | 209,300 | - | 321,130 |

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 | 115,964 | 880 | - | 116,844 |
| Total | 137,354 | 173,328 | - | 310,682 |

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 | 4,000 | 8,000 |

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 | - | - |

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/> |