

**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
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**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 They have been replaced by Caroline Inglesant, Rosie Lewis and Becky Brown, all three have settled in well and are proving to be an asset to the charity.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We have reviewed and simplified our accounts system and replaced the outdated driveway booking system with CATSS, a flexible transport scheduling software system, written specifically for community transport operations.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.

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

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**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

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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. 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.

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## **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.

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## **COMMUNITY TRANSPORT SOUTH WILTSHIRE**

### **REPORT OF THE TRUSTEES**

**for the year ended 31 March 2022**

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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:**

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

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

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

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

	<b>2022</b> £	<b>2021</b> £
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
<b>Net cash flow from operating activities</b>	<b>(12,445)</b>	<b>44,974</b>

## 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 £
<b>Donations and grants</b>				
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
<b>Total</b>	<b>57,050</b>	<b>570</b>	<b>57,620</b>	<b>75,100</b>



# 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></u>	<u></u>

**COMMUNITY TRANSPORT SOUTH WILTSHIRE**

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

**6. TOTAL RESOURCES EXPENDED**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Raising funds</b>		
Advertising	-	-
<b>Charitable activities</b>		
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
	<u>211,531</u>	<u>188,279</u>
<b>Total resources expended</b>	<u><u>211,531</u></u>	<u><u>188,279</u></u>

# COMMUNITY TRANSPORT SOUTH WILTSHIRE

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

### 7. TANGIBLE FIXED ASSETS

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

### 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
	<u>10,026</u>	<u>17,381</u>

### 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

**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 £
<b>Unrestricted funds</b>					
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>
<b>Unrestricted designated funds</b>					
'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>
<b>TOTAL unrestricted funds</b>	<u>227,291</u>	<u>163,520</u>	<u>(192,425)</u>	<u>-</u>	<u>198,386</u>
<b>Restricted funds</b>					
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>
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>					
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>
<b>Unrestricted designated funds</b>					
'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>
<b>TOTAL unrestricted funds</b>	<u>193,838</u>	<u>191,190</u>	<u>(157,567)</u>	<u>(170)</u>	<u>227,291</u>
<b>Restricted funds</b>					
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>
<b>Total funds</b>	<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	74,226	507	-	74,733
Total	103,020	170,099	-	273,119

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

### 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	4,000	4,000

### 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	-	-

### 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**

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