

**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

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

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

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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:        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.

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## COMMUNITY TRANSPORT SOUTH WILTSHIRE

### REPORT OF THE TRUSTEES

for the year ended 31 March 2024

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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 8,215, 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.

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## **COMMUNITY TRANSPORT SOUTH WILTSHIRE**

### **REPORT OF THE TRUSTEES**

**for the year ended 31 March 2024**

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#### **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.

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## **COMMUNITY TRANSPORT SOUTH WILTSHIRE**

### **REPORT OF THE TRUSTEES**

**for the year ended 31 March 2024**

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

	Note	2024 £	2023 £
<b>FIXED ASSETS:</b>			
Tangible fixed assets	7	63,891	82,455
<b>CURRENT ASSETS:</b>			
Debtors	8	36,859	12,526
Cash at bank and in hand		<u>112,533</u>	<u>148,536</u>
<b>TOTAL CURRENT ASSETS</b>		149,392	161,062
<b>LIABILITIES</b>			
Creditors: Amounts due within one year	9	<u>(23,827)</u>	<u>(24,111)</u>
<b>NET CURRENT ASSETS</b>		<u>125,565</u>	<u>136,951</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	11	<u><b>189,456</b></u>	<u><b>219,406</b></u>
<b>FUNDS</b>			
Unrestricted funds: general	10	58,297	53,904
Unrestricted funds: designated	10	67,837	105,629
Restricted funds	10	63,322	59,873
<b>TOTAL CHARITY FUNDS</b>		<u><b>189,456</b></u>	<u><b>219,406</b></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 £
<b>Net cash flow from operating activities</b>	(a)	(39,664)	(36,546)
<b>Cash flows from investing activities</b>			
Payments to acquire tangible fixed assets		-	-
Receipts from sales of tangible fixed assets		2,500	-
Interest received		1,181	302
		<hr/>	<hr/>
<b>Net cash flow from investing activities</b>		3,681	302
<b>Net increase in cash and cash equivalents</b>		(35,983)	(36,244)
<b>Cash and cash equivalents at 1 April 2023</b>		148,536	184,780
		<hr/>	<hr/>
<b>Cash and cash equivalents at 31 March 2024</b>		<u><b>112,553</b></u>	<u><b>148,536</b></u>
<b>Cash and cash equivalents consists of:</b>			
<b>Cash at bank and in hand</b>		<b>112,533</b>	<b>148,536</b>
		<hr/>	<hr/>
<b>Cash and cash equivalents at 31 March 2024</b>		<u><b>112,533</b></u>	<u><b>148,536</b></u>

**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)
	<hr/>	<hr/>
<b>Net cash flow from operating activities</b>	<u><b>(39,664)</b></u>	<u><b>(36,546)</b></u>

## 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 £
<b>Donations and grants</b>				
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
<b>Total</b>	<b>46,852</b>	<b>18,500</b>	<b>65,352</b>	<b>51,870</b>

# 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>

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>

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>

# COMMUNITY TRANSPORT SOUTH WILTSHIRE

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

### 6. TOTAL RESOURCES EXPENDED

	2024 £	2023 £
<b>Raising funds</b>		
Advertising	153	20
<b>Charitable activities</b>		
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	-	677
	<u>242,591</u>	<u>232,372</u>
<b>Total resources expended</b>	<u>242,744</u>	<u>232,392</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 £
<b>COST:</b>			
At 1 April 2023	11,563	395,683	407,246
Additions	-	-	-
Disposals	-	(66,895)	(66,895)
<b>At 31 March 2024</b>	<b>11,563</b>	<b>328,788</b>	<b>340,351</b>
<b>DEPRECIATION:</b>			
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)
<b>At 31 March 2024</b>	<b>9,110</b>	<b>267,350</b>	<b>276,460</b>
<b>NET BOOK VALUE:</b>			
<b>At 31 March 2024</b>	<b>2,453</b>	<b>61,438</b>	<b>63,891</b>
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
	<b>36,859</b>	<b>12,526</b>

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

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

**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 £
<b>Unrestricted funds</b>					
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>
<b>Unrestricted designated funds</b>					
'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>
<b>TOTAL unrestricted funds</b>	<u>159,533</u>	<u>194,294</u>	<u>(227,693)</u>	<u>-</u>	<u>126,134</u>
<b>Restricted funds</b>					
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>
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>					
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>
<b>Unrestricted designated funds</b>					
'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>
<b>TOTAL unrestricted funds</b>	<u>198,386</u>	<u>178,679</u>	<u>(217,532)</u>	<u>-</u>	<u>159,533</u>
<b>Restricted funds</b>					
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>
<b>Total funds</b>	<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	47,049	16,273	-	63,322
Total	63,891	125,565	-	189,456

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	59,548	325	-	59,873
Total	82,455	136,951	-	219,406

### 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	8,800	8,800

### 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	-	-

### 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**

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