



## **BATTLE AREA COMMUNITY TRANSPORT**

### **Directors' and Trustees' Report and Financial Statements**

**For the year ended 31<sup>st</sup> March 2025.**

B.A.C.T.  
Unit 3 Vinehall Business Centre  
Vinehall Road  
Mountfield  
East Sussex  
TN32 5JW

Tel: 01424 870955

e-mail: [bactoffice@bact-online.co.uk](mailto:bactoffice@bact-online.co.uk)  
[www.bact-online.co.uk](http://www.bact-online.co.uk)

# **Battle Area Community Transport**

## **Legal and Administrative Information**

**For the Year ended 31<sup>st</sup> March 2025**

<b>Directors and Trustees</b>	Mr J.V.F.Ray Mr B.I.Newman Mr D.J.Pratt Mr G.C.Sharman Mr I.Clark Mrs M Newman Mr K.Edwards
<b>Secretary</b>	Mr B.I.Newman
<b>Company Number</b>	3564867
<b>Charity Number</b>	1071961
<b>Registered Office</b>	Unit 3, Vinehall Business Centre Vinehall Road Mountfield East Sussex TN32 5JW
<b>Independent Examiner</b>	R.Walsh FCCA Manningtons Chartered Accountants 39 High Street Battle East Sussex TN33 0EE
<b>Business Address</b>	Unit 3, Vinehall Business Centre Vinehall Road, Mountfield East Sussex TN32 5JW
<b>Bankers</b>	Barclays Bank plc

# **Battle Area Community Transport**

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# **Battle Area Community Transport**

## **Directors' and Trustees' Report for the Year Ended 31st March 2025**

The trustees of the charity (hereinafter referred to as "the Company"), who are also directors of the Company for the purposes of the Companies Act, present their annual report and the financial statements for the year ended 31st March 2025.

### **Objects of the Company, principal activities and organisation of our work**

The Company is constituted as a company limited by guarantee and is, therefore, governed by a Memorandum and Articles of Association.

The objects of the Company are to provide relief to the inhabitants of the town of Battle and its environs whom have need because of age, mental or physical disability, or poverty, and in particular but not as to limit the generality of the foregoing:-

- a) to provide and maintain non-profit community transport services; and
- b) to assist the charitable work of organisations and bodies engaged in promoting the relief of such persons through the provision of appropriate services.

The Company is organised so that the trustees meet regularly to manage its affairs. The day to day business was managed during the year by the trustees with the support of other volunteers including drivers, a part-time administrator, helpers and local organisations.

### **Developments, activities and achievements this year**

The Company maintained its full range of scheduled services throughout the financial period under review and also supplied hire facilities to local charitable organisations on an ad hoc basis. The Company also replaced one of the buses during the year with the financial support of the local town council and funds donated in previous years.

### **Transactions and financial position**

The Statement of Financial Activities shows the Company's operating activities shows a deficit for the year amounting to £7,610, after charging depreciation of £5,338. The Company also received a grant in the sum of £15,000 towards the purchase of the new bus.

The Trustees are satisfied that the present level of funding is sufficient to support the day to day needs and commitments of the charity.

### **Tangible Fixed Assets for use by the Company**

Details of movements in fixed assets are set out in note 3 to the accounts.

### **Investment policy and returns**

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit. Short term surplus funds are invested with the charity's bankers. The return on bank deposits increased marginally during the year, but the trustees continue to take the view that placement of the funds elsewhere is not appropriate at the present time.

# **Battle Area Community Transport**

## **Directors' and Trustees' Report for the Year Ended 31st March 2025 (continued)**

### **Risk Management**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at the current level will provide sufficient resources in the event of minor adversities.

### **Directors and Trustees**

All the directors stated below were also trustees and served throughout the year unless otherwise stated.

Mr J.V.F.Ray  
Mr B.I.Newman  
Mr G.C.Sharman  
Mr D.J.Pratt  
Mr I Clark  
Mrs M Newman  
Mr S J Rivers (Appointed 27<sup>th</sup> June 2024. Resigned 20<sup>th</sup> December 2024)  
Mr K.Edwards (Appointed 30th January 2025)

### **Approval**

This report was approved by the board of directors and trustees on ...9/10/2025

B.I.Newman

  
Company Secretary

## Battle Area Community Transport

### Statement of Financial Activities (Incorporating Income and Expenditure Account) for the Year Ended 31st March 2025

		2025 £	2025 £	2025 £	2024 £
	Notes	Restricted Funds	Unrestricted Funds	Total	Total
<b>Incoming Resources</b>	1.2				
Fares and Hire		-	14,291	14,291	15,161
Grants from Central and Local Government		15,000	- 18,308	33,308	17,952
Voluntary Donations Received	2	-	3,494	3,494	3,514
Investment and other Income		-	380	380	316
<b>Total Incoming Resources</b>		<u>15,000</u>	<u>36,473</u>	<u>51,473</u>	<u>36,943</u>
<b>Resources Expended</b>					
Direct Charitable Expenditure		-	15,562	15,562	17,250
Support Costs	1.4	-	21,775	21,775	20,220
Governance Costs	1.5	-	1,408	1,408	1,535
Depreciation	1.3	-	5,338	5,338	204
<b>Total Resources Expended</b>		<u>-</u>	<u>44,083</u>	<u>44,083</u>	<u>39,209</u>
<b>Net Surplus/(Deficit) for the Year</b>	8	<u><u>£15,000</u></u>	<u><u>£(7,610)</u></u>	<u><u>£ 7,390</u></u>	<u><u>£ (2,266)</u></u>

The Notes on pages 6, 7 & 8 form an integral part of these financial statements.

## Battle Area Community Transport

### Balance Sheet as at 31st March 2025

	Notes	2025 £	2024 £
<b>Tangible Fixed Assets</b>	3		
Motor Vehicles		25,189	3
Furniture and Equipment		259	450
		<u>25,448</u>	<u>453</u>
<b>Net Current Assets</b>			
Debtors	4	5,024	4,766
Cash at Bank and in Hand		19,592	36,511
		<u>24,616</u>	<u>41,277</u>
Less: Creditors	5	(3,396)	(2,452)
		<u>21,220</u>	<u>38,825</u>
		<u><b>£46,668</b></u>	<u><b>£39,278</b></u>
<b>Financed by:</b>			
<b>Share Capital</b>	7	-	-
<b>Reserves</b>	8		
Unrestricted		36,435	13,045
Restricted		10,233	26,233
		<u><b>£46,668</b></u>	<u><b>£39,278</b></u>

The notes on pages 6, 7 & 8 form an integral part of these financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

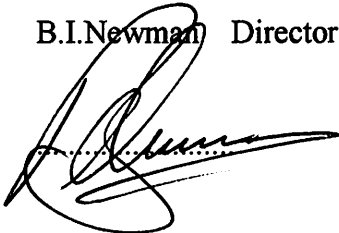
## Battle Area Community Transport

### Balance Sheet as at 31st March 2025 (continued)

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006. Shareholders holding 10% or more of the company's share capital have not issued a notice requiring an audit under Section 476 of the Companies Act 2006. The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the year in accordance with the requirements of Section 393, and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the company.

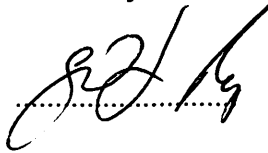
These financial statements were approved by the Board on 9/10/2025

B.I.Newman Director



(Registration number 3564867)

J.V.F.Ray Director





# Battle Area Community Transport

## Notes to the Financial Statements for the Year Ended 31st March 2025

### 1. Accounting Policies

#### 1.1 Summary of significant accounting policies and key accounting estimates

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

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### 1.2 Income

Grants are recognised during the year to which they relate. Voluntary donations are credited in the year of receipt, unless specifically designated for a future period (see also Note 2).

#### 1.3 Depreciation

	£
Motor Vehicles (25% p.a on the straight line basis)	5,813
Plant and Equipment (25% p.a on the straight line basis)	<u>191</u>
	6,004
Less: Surplus on disposal of Motor Vehicle	<u>666</u>
	<u><u>5,338</u></u>

#### 1.4 Support Costs

Expenditure on support costs of the charity includes all expenditure not directly related to the charitable activity. This includes the costs of running the administration office.

#### 1.5 Governance Costs

Governance costs comprise all costs of the charity for its compliance with regulation and good practice. These include accounting and legal fees of the charity.

### 2. Incoming Resource

Voluntary donations include:-

	£
Parish Council Precepts	830
Other donations	<u>2,664</u>
	<u><u>3,494</u></u>

## Battle Area Community Transport

### Notes to the Financial Statements for the Year Ended 31st March 2025(continued)

<b>3. Tangible Fixed Assets</b>			
	<b>Total</b>	<b>Motor</b>	<b>Office</b>
	<b>£</b>	<b>Vehicles</b>	<b>Equipment</b>
		<b>£</b>	<b>£</b>
<u>Cost</u>			
At 1 April 2024	81,566	80,521	1,045
Additions	<u>31,000</u>	<u>31,000</u>	-
	112,566	111,521	1,045
Disposals	(25,572)	(25,572)	-
At 31 March 2025	<u>86,994</u>	<u>85,949</u>	<u>1,045</u>
<u>Depreciation</u>			
At 1 April 2024	81,113	80,518	595
Disposals	<u>(25,571)</u>	<u>(25,571)</u>	-
	55,542	54,947	595
Add: Charge for the year	6,004	5,813	191
At 31 <sup>st</sup> March 2025	<u>61,546</u>	<u>60,760</u>	<u>786</u>
<b><u>Net Book Value at 31st March 2025</u></b>	<b><u>25,448</u></b>	<b><u>25,189</u></b>	<b><u>259</u></b>
<i>Net Book Value at 31st March 2024</i>	<u>453</u>	<u>3</u>	<u>450</u>
<b>4. Debtors</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Grants receivable		1,338	1,736
Other Debtors		3,686	3,030
		<u>5,024</u>	<u>4,766</u>
<b>5. Creditors: Amounts falling due in one year</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Other Creditors		<u>3,396</u>	<u>2,452</u>

# Battle Area Community Transport

## Notes to the Financial Statements for the Year Ended 31st March 2025 (continued)

### 6. Capital Commitments

There were no commitments of a capital nature at the Balance Sheet date.

### 7. Share Capital

The company is limited by guarantee and has no share capital. The liability of each member, in the event of winding up, is limited to £1.

8. Reserves	2025 £	2024 £
<b>(a) Unrestricted:</b>		
Balance brought forward at 1 April 2024	13,045	15,311
Net Surplus/(Deficit) for the year	7,390	(2,266)
Transfer from Restricted Reserves	16,000	-
	<hr/>	<hr/>
Balance carried forward at 31 March 2025	<u>£36,435</u>	<u>13,045</u>

Note: These reserves represent the accumulated surpluses, less deficits, relating to the Company's day to day operations after charging depreciation.

#### **(b) Restricted:**

Balance brought forward at 1 <sup>st</sup> April 2024	26,233	26,233
Transfer to Unrestricted Reserves (re new bus)	(16,000)	-
	<hr/>	<hr/>
Balance carried forward at 31 <sup>st</sup> March 2025	<u>£10,233</u>	<u>£26,233</u>

Note: These reserves represent those funds received specifically or otherwise relating to the purchase or replacement of motor vehicles or their related costs.

### 9. Transactions with Trustees

The Company repaid out-of-pocket expenses to Trustees during the year, totalling £67 (2024: £nil).

## **Battle Area Community Transport**

### **Independent Examiner's Report to the Trustees of Battle Area Community Transport For the year ended 31<sup>st</sup> March 2025**

I report to the Charity trustees on my examination of the accounts of the Company for the year ended 31<sup>st</sup> March 2025

#### **Responsibilities and basis of Report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under the Charities Act 2011, s.145 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act.

#### **Independent Examiner's statement**

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

- (1) accounting records were not kept in respect of the Company as required in section 386 of the 2006 Act or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



R. Walsh FCCA  
Manningtons  
Chartered Accountants  
39 High Street  
BATTLE, East Sussex TN33 0EE

13/10/25

**Battle Area Community Transport**

**Information for Management Purposes**

**for the Year Ended 31st March 2025**

## BATTLE AREA COMMUNITY TRANSPORT

### Income and Expenditure Account for the year ended 31st March 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> Positive/ (Negative)	<u>2023/24</u> <i>Actual</i>
<b>Operating Income:</b>				
Fares (Concession Fares: £11,445)	12,206			14,171
Hires	<u>2,085</u> 14,291	16,000	(1,709)	990
Grant from E.Sx.C.C.	17,003			17,003
Bus Service Operators Grant	<u>1,305</u> 18,308	17,000	1,308	949
Donations	3,494	3,500	(6)	3,514
Other Income	380	-	380	316
	<u>36,473</u>	<u>36,500</u>	<u>(27)</u>	<u>36,943</u>
<b>Operating Expenses:</b>				
Fuel	4,697	6,000	1,303	4,238
Repairs and Servicing	5,376	5,500	124	8,406
Licensing and Insurance	5,439	5,500	61	4,440
Drivers' Expenses	-	250	250	165
Drivers' Training	-	-	-	-
Other Operating Expenses	50	50	-	50
	<u>15,562</u>	<u>17,300</u>	<u>1,738</u>	<u>17,249</u>
<b>Gross Operating Surplus</b>	<u>20,911</u>	<u>19,200</u>	<u>1,711</u>	<u>19,694</u>
<b>Administration Expenses:</b>				
Fees and Expenses	17,577	16,720	( 857)	16,245
Rent	1,974	1,920	(54)	1,920
Insurance - General	686	600	(86)	649
Computer costs and Stationery	573	2,000	1,427	409
Telephone and Postage	796	900	104	712
Professional fees	1,408	1,800	392	1,535
Miscellaneous expenses	169	725	556	286
	<u>23,183</u>	<u>24,665</u>	<u>1,482</u>	<u>21,756</u>
<b>Net Operating Surplus/(Deficit) before depreciation</b>	<u>(2,272)</u>	<u>(5,465)</u>	<u>3,193</u>	<u>(2,062)</u>
Less: Vehicle and Equipment Depreciation	(5,338)	-	(5,338)	(204)
<b>Net Surplus/ (Deficit) for the year</b>	<u><u>£(7,610)</u></u>	<u><u>£(5,465)</u></u>	<u><u>£(2,145)</u></u>	<u><u>£(2,266)</u></u>