

# TENDRING COMMUNITY TRANSPORT

England & Wales · Charity number 1074755

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [03719282](#)

**Registered** 1999-03-19

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

## Contact

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**Address** 76 Station Road  
Clacton-On-Sea  
Essex  
CO15 1SP

**Phone** 01255436962

**Email** [tendring.ct@btconnect.com](mailto:tendring.ct@btconnect.com)

**Website** [www.dial-a-ride.org](http://www.dial-a-ride.org)

## Activities

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**Objects:** TO PROVIDE RELIEF TO THE INHABITANTS OF TENDRING DISTRICT AND ITS ENVIRONS WHO HAVE NEED BECAUSE OF AGE, MENTAL OR PHYSICAL DISABILITY, OR POVERTY, AND IN PARTICULAR BUT NOT SO AS TO LIMIT THE GENERALITY OF THE FOREGOING:-A) TO PROVIDE AND MAINTAIN NON- PROFIT COMMUNITY TRANSPORT SERVICES; ANDB) TO ASSIST THE CHARITABLE WORK OF ORGANISATIONS AND BODIES ENGAGED IN PROMOTING THE RELIEF OF SUCH PERSONS THROUGH THE PROVISION OF APPROPRIATE SERVICES.

**Activities:** Provide relief to the inhabitants of Tendring District and its environs who have need because of age, mental or physical disability, or poverty and in particular to:Provide and maintain non-profit community transport services and,To assist the charitable work of organisations and bodies engaged in promoting the relief of such persons through the provision of appropriate services.

## Classification

- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

- **Area of benefit:** TENDRING DISTRICT
- Essex

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£736,512	£661,321	£768,216	14
2024-03-31	£623,900	£628,655	£693,025	19
2023-03-31	£455,423	£660,324	-	-
2022-03-31	£663,340	£409,036	£902,681	14
2021-03-31	£514,081	£399,917	£651,655	17

## Trustees

Name	Role	Appointed
Dan Casey	Chair	2018-09-26
DAVID BOLTON		2017-09-06
Gina Placey		2020-11-25
Leonard Raymond Phillips		2023-10-26
Vivien Chapman		2020-10-20

**TENDRING COMMUNITY TRANSPORT**

England & Wales - Charity number 1074755

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# Accounts

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**Charity registration number 1074755**

**Company registration number 03719282 (England and Wales)**

**TENDRING COMMUNITY TRANSPORT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2025

# TENDRING COMMUNITY TRANSPORT

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	D Bolton D Casey - Chariman Ms V Chapman - Vice Chairman Ms G Placey L R Phillips G Taylor
<b>Charity number</b>	1074755
<b>Company number</b>	03719282
<b>Principal address</b>	76 Station Road Clacton-on-Sea Essex England CO15 1SP
<b>Registered office</b>	76 Station Road Clacton-on-Sea Essex England CO15 1SP
<b>Independent examiner</b>	Gascoynes Gascoyne House Moseleys Farm Business Centre Fornham All Saints Suffolk IP28 6JY

# TENDRING COMMUNITY TRANSPORT

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# TENDRING COMMUNITY TRANSPORT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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 2019).

#### **Objectives and activities**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's objectives are to provide relief to the inhabitants of Tendring District and its environs who have need because of age, mental or physical disability, or poverty and in particular:

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

#### **Achievements and performance**

During the year TCT's team focused on:

- developing and improving the quality of the organisation's services
- working with Essex County Council to secure a 1 year Service Level Agreement
- working with partners to enhance transport for people of all ages
- promoting Community Transport within the Tendring area

#### **Financial review**

The Trustees have a set reserves policy which requires that the reserves be maintained at a level, which ensure TCT's core activity could continue during a period of unforeseen difficulty and that a proportion of reserves be maintained in a readily realised form. The Trustees consider readily realisable reserves as an integral part of TCT's planning, budget and forecast cycle. It takes into account: the risks associated with each stream of income and expenditure being different from that budgeted, the planned activity level and TCT's commitments.

The Trustees assess the reserves policy on an annual basis. They discuss levels of readily realisable reserves and TCT's main commitments. The main risk to both income and expenditure is TCT's dependence upon Local Authority Funding. The Trustees use this information to ensure an adequate level of readily realisable reserves are held in the event of a reduction or withdrawal of Essex County Council Funding.

The total Unrestricted Reserves maintained at 31 March 2025 amounted to £Nil.

This year the Trustees reported a surplus totalling £75,191.

#### **Structure, governance and management**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

# TENDRING COMMUNITY TRANSPORT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Bolton

D Casey - Chariman

Ms V Chapman - Vice Chairman

Ms G Placey

L R Phillips

G Taylor

Trustees are recruited and appointed by TCT's existing trustees, based on the skills and competencies they can bring to the organisation. Trustees are mainly recruited from within the Tendring district and, if necessary, from nearby Colchester. Trustees also recruit and appoint representatives from the communities within Tendring district, to serve on the Board alongside trustees. Committee members may be offered the role of trustees following a probationary period during which their input and commitment is assessed by trustees.

TCT workforce undergo enhanced DBS (Disclosure and Barring Service) checks every year.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

#### **Organisational structure**

The Executive Committee is comprised of trustees and co-opted committee members. The committee meets six times per annum to consider organisational and financial issues relating to the running of the scheme.

Executive Committee members include the following officers responsible for: Chair, Vice Chair, Treasurer, Risk/Health & Safety, Health & Disability, Fundraising & Volunteering, Children & Younger People, Older & Disabled people, Poverty & Deprivation.

#### **Partnerships**

TCT works in partnership with numerous organisations and agencies including Essex County Council, Tendring District Council, Community, Schools and Colleges, Community Transport Association UK, Tendring Community Voluntary Services, Community Transport Schemes nationwide, Integrated Care Systems and other key stakeholders.

#### **Risk Management**

On an annual basis the Trustees review the risks that the charity faces in five key areas: strategic direction; financial reputation; legal and statutory; human resource and ICT. All identified risks are assessed for the likelihood of occurrence and potential impact in addition to TCT's attitude to individual risks being ascertained. This information is then used to develop a risk management strategy for the organisation, including the identification of existing controls in operation and any new controls the Trustees consider necessary.

In respect of financial risk, the Trustees believe that maintaining TCT's realisable reserves at the levels stated, combined with the annual review of controls over key systems, will provide sufficient resources in the event of unplanned adverse conditions.

Key objectives for the forthcoming year include:

1. Recruit new trustees;
2. Work with partners to plug gaps in provision of transport services, which cannot be filled by existing resources;
3. Recruit new volunteers;
4. Source funding for new vehicles to replace oldest vehicles in the fleet.

# TENDRING COMMUNITY TRANSPORT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

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The trustees' report was approved by the Chairman of the Board of Trustees.

.....  
D Casey - Chariman  
**Trustee**

Date: .....

# TENDRING COMMUNITY TRANSPORT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF TENDRING COMMUNITY TRANSPORT

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I report to the trustees on my examination of the financial statements of Tendring Community Transport (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

*Gascoynes*

#### **Gascoynes**

Gascoyne House  
Moseleys Farm Business Centre  
Fornham All Saints  
Suffolk  
IP28 6JY

Dated: 12 June 2025

# TENDRING COMMUNITY TRANSPORT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Restricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income and endowments from:</b>					
Donations and legacies	2	409,260	144,264	215,638	359,902
Charitable activities	3	29,265	34,573	-	34,573
Other trading activities	4	259,093	215,148	-	215,148
Investments	5	16,677	13,851	-	13,851
Other income		22,217	426	-	426
<b>Total income</b>		<b>736,512</b>	<b>408,262</b>	<b>215,638</b>	<b>623,900</b>
<b>Expenditure on:</b>					
Charitable activities	6	661,321	414,681	213,974	628,655
Gross transfers between funds		-	(605,905)	605,905	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>75,191</b>	<b>(612,324)</b>	<b>607,569</b>	<b>(4,755)</b>
Fund balances at 1 April 2024		693,025	612,324	85,456	697,780
<b>Fund balances at 31 March 2025</b>		<b>768,216</b>	<b>-</b>	<b>693,025</b>	<b>693,025</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# TENDRING COMMUNITY TRANSPORT

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	9		210,809		140,218
<b>Current assets</b>					
Debtors	10	12,633		11,677	
Cash at bank and in hand		579,486		567,914	
		<u>592,119</u>		<u>579,591</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(34,712)</u>		<u>(26,784)</u>	
Net current assets			557,407		552,807
<b>Total assets less current liabilities</b>			<u>768,216</u>		<u>693,025</u>
<b>Income funds</b>					
Restricted funds	12		768,216		693,025
Unrestricted funds			-		-
			<u>768,216</u>		<u>693,025</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on .....

.....  
D Casey - Chariman  
**Trustee**

**Company registration number 03719282**

# TENDRING COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Tendring Community Transport is a private company limited by guarantee incorporated in England and Wales. The registered office is 76 Station Road, Clacton-on-Sea, Essex, CO15 1SP, England.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# TENDRING COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# TENDRING COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Donations and legacies

	<b>Restricted funds</b>	Unrestricted funds	Restricted funds	Total
	<b>2025</b>	2024	2024	2024
	<b>£</b>	£	£	£
Gifts	9,416	682	-	682
Annual subscriptions - Social car subscriptions	12,392	14,302	-	14,302
Donations and grants	387,452	129,280	215,638	344,918

# TENDRING COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 3 Charitable activities

	2025 £	2024 £
BSOG	29,265	34,573

### 4 Other trading activities

	Restricted funds	Unrestricted funds
	2025 £	2024 £
Transport income	259,093	215,148

### 5 Investments

	Restricted funds	Unrestricted funds
	2025 £	2024 £
Interest receivable	16,677	13,851

# TENDRING COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 6 Charitable activities

	2025 £	2024 £
Training costs	1,227	587
Wages	365,073	331,091
Social security	24,151	18,671
Pension	6,352	5,298
Rent, rates and water	29,510	17,241
Insurance	2,384	1,945
Light and heat	5,525	8,007
Telephone	4,170	3,538
Postage and stationery	2,271	3,235
Sundries	1,645	3,138
Motor costs	148,231	145,542
Depreciation	42,862	45,677
Computer	8,684	7,559
Premises expenses, repairs and renewals	2,717	11,337
Social car expenditure	7,817	16,856
	<u>652,619</u>	<u>619,722</u>
Share of support costs (see note 7)	8,702	8,933
	<u>661,321</u>	<u>628,655</u>
<b>Analysis by fund</b>		
Unrestricted funds	-	414,681
Restricted funds	661,321	213,974
	<u>661,321</u>	<u>628,655</u>

### 7 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Finance	314	-	314	604	-	604
Governance	8,388	-	8,388	8,329	-	8,329
	<u>8,702</u>	<u>-</u>	<u>8,702</u>	<u>8,933</u>	<u>-</u>	<u>8,933</u>
Analysed between Charitable activities	<u>8,702</u>	<u>-</u>	<u>8,702</u>	<u>8,933</u>	<u>-</u>	<u>8,933</u>

# TENDRING COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 8 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	14	14
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	365,073	331,091
Social security costs	24,151	18,671
Other pension costs	6,352	5,298
	<u>          </u>	<u>          </u>
	<u>395,576</u>	<u>355,060</u>

There were no employees whose annual remuneration was more than £60,000.

### 9 Tangible fixed assets

	<b>Fixtures and Motor vehicles</b>		<b>Total</b>
	<b>fittings</b>		
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2024	20,429	587,565	607,994
Additions	-	143,580	143,580
Disposals	-	(54,269)	(54,269)
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	20,429	676,876	697,305
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>			
At 1 April 2024	13,654	454,121	467,775
Depreciation charged in the year	1,016	41,846	42,862
Eliminated in respect of disposals	-	(24,141)	(24,141)
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	14,670	471,826	486,496
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>			
At 31 March 2025	5,759	205,050	210,809
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2024	6,775	133,443	140,218
	<u>          </u>	<u>          </u>	<u>          </u>

# TENDRING COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 10 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	4,304	3,301
Prepayments and accrued income	8,329	8,376
	<u>12,633</u>	<u>11,677</u>

#### 11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	6,165	5,607
Trade creditors	9,286	2,677
Other creditors	1,311	1,200
Accruals and deferred income	17,950	17,300
	<u>34,712</u>	<u>26,784</u>

#### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2024
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Integrated Care Systems	63,127	-	(63,127)	-	-
Helping Hands Closure	17,329	-	(17,329)	-	-
Lottery - Awards For All	5,000	-	(5,000)	-	-
Lottery	-	95,880	(71,910)	-	23,970
Screwfix	-	3,500	(3,500)	-	-
CVST - Latimer Community Grant	-	2,000	(2,000)	-	-
CVST - Stay Well	-	47,514	(15,838)	-	31,676
CVST - Age Well	-	46,244	(22,270)	-	23,974
TDC	-	15,000	(7,500)	-	7,500
Essex Community Foundation	-	7,000	(7,000)	-	-
Hospital Hopper	-	-	-	121,181	121,181
Community Transport (CT)	-	-	-	96,945	96,945
Social Cars	-	-	-	54,531	54,531
Dial-A-Ride (DAR)	-	-	-	333,248	333,248
	<u>85,456</u>	<u>217,138</u>	<u>(215,474)</u>	<u>605,905</u>	<u>693,025</u>

# TENDRING COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 12 Restricted funds

(Continued)

	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Lottery	23,970	140,411	(139,229)	-	25,152
CVST - Stay Well	31,676	-	(31,676)	-	-
CVST - Age Well	23,974	-	(18,139)	-	5,835
TDC	7,500	-	(7,500)	-	-
Essex Community Foundation	-	6,000	(6,000)	-	-
ECC	-	128,721	(128,721)	-	-
ICS	-	34,000	(34,000)	-	-
Places for People	-	5,000	(5,000)	-	-
Donations	-	9,335	(9,335)	-	-
ICB	-	3,611	(1,884)	-	1,727
Evelyn May Trust	-	73,320	-	-	73,320
Hospital Hopper	121,181	-	-	11,256	132,437
Community Transport (CT)	96,945	-	-	9,004	105,949
Social Cars	54,531	-	-	5,065	59,596
Dial-A-Ride (DAR)	333,248	-	-	30,952	364,200
	<u>693,025</u>	<u>400,398</u>	<u>(381,484)</u>	<u>56,277</u>	<u>768,216</u>

#### Lottery Fund - Reaching Communities

Three year funding to cover operating costs of the Tendring Shuttle Service.

#### ICS

Funding to run the Tendring shuttle for 1 year.

#### Essex Community Foundation

Funding towards purchase of bus.

#### Places for People

Funding towards purchase of bus.

#### Donations

Funding towards purchase of bus.

#### CVST - Age Well

Two years funding to cover the costs of a Dial-a-Ride driver's salary together with funding to support. Provide transport to Sailship services.

#### ICB

To provide transport for "Move & Meet" with minibus hire and driver for 23 weeks.

#### Evelyn May Trust

Funding towards purchase of bus.

#### Dial-A-Ride (DAR)

This service is for Tendring residents who are unable to use public transport. It is a door-to-door service.

# TENDRING COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 12 Restricted funds

(Continued)

##### Hospital Hopper

This service is for Tendring residents to access hospital/medical appointments across North East Essex. The service picks up people from a designated place and not from home.

##### Community Transport (CT)

This is for not-for-profit groups to transport their members to various clubs. We charge the groups a mileage costs.

We also run day trips for which the people pay a fee to cover the cost of the run.

##### Social Cars

This is for anyone who is over 65 or disabled who has a medical appointment.

We have a member of staff who matches up a volunteer driver with the person.

#### 13 Related party transactions

There were no trustees' remuneration, benefits or expenses for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**TENDRING COMMUNITY TRANSPORT**

England & Wales - Charity number 1074755

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# Accounts

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Charity registration number 1074755

Company registration number 03719282 (England and Wales)

**TENDRING COMMUNITY TRANSPORT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# TENDRING COMMUNITY TRANSPORT

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	D Bolton D Casey Ms V Chapman Ms G Placey L R Phillips G Taylor	(Appointed 26 October 2023) (Appointed 26 October 2023)
Charity number	1074755	
Company number	03719282	
Principal address	76 Station Road Clacton-on-Sea Essex England CO15 1SP	
Registered office	76 Station Road Clacton-on-Sea Essex England CO15 1SP	
Independent examiner	Gascoynes Gascoynes House Moseleys Farm Business Centre Fornham All Saints Suffolk IP28 6JY	

# TENDRING COMMUNITY TRANSPORT

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# TENDRING COMMUNITY TRANSPORT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MARCH 2024*

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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 2019).

### Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's objectives are to provide relief to the inhabitants of Tendring District and its environs who have need because of age, mental or physical disability, or poverty and in particular:

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

### Achievements and performance

During the year TCT's team focused on:

- developing and improving the quality of the organisation's services
- working with Essex County Council to secure a 1 year Service Level Agreement
- working with partners to enhance transport for people of all ages
- promoting Community Transport within the Tendring area

### Financial review

The Trustees have a set reserves policy which requires that the reserves be maintained at a level, which ensure TCT's core activity could continue during a period of unforeseen difficulty and that a proportion of reserves be maintained in a readily realised form. The Trustees consider readily realisable reserves as an integral part of TCT's planning, budget and forecast cycle. It takes into account: the risks associated with each stream of income and expenditure being different from that budgeted, the planned activity level and TCT's commitments.

The Trustees assess the reserves policy on an annual basis. They discuss levels of readily realisable reserves and TCT's main commitments. The main risk to both income and expenditure is TCT's dependence upon Local Authority Funding. The Trustees use this information to ensure an adequate level of readily realisable reserves are held in the event of a reduction or withdrawal of Essex County Council Funding.

The total Unrestricted Reserves maintained at 31 March 2024 amounted to £605,905.

This year the Trustees reported a deficit totalling £4,755.

## TENDRING COMMUNITY TRANSPORT

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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#### Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Bolton

D Casey

Ms V Chapman

Ms G Placey

L R Phillips

(Appointed 26 October 2023)

G Taylor

(Appointed 26 October 2023)

Trustees are recruited and appointed by TCT's existing trustees, based on the skills and competences they can bring to the organisation. Trustees are mainly recruited from within the Tendring district and, if necessary, from nearby Colchester. Trustees also recruit and appoint representatives from the communities within Tendring district, to serve on the Board alongside trustees. Committee members may be offered the role of trustees following a probationary period during which their input and commitment is assessed by trustees.

TCT workforce undergo enhanced DBS (Disclosure and Barring Service) checks every year.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

#### Organisational structure

The Executive Committee is comprised of trustees and co-opted committee members. The committee meets six times per annum to consider organisational and financial issues relating to the running of the scheme.

Executive Committee members include the following officers responsible for: Chair, Vice Chair, Treasurer, Risk/Health & Safety, Health & Disability, Fundraising & Volunteering, Children & Younger People, Older & Disabled people, Poverty & Deprivation.

#### Partnerships

TCT works in partnership with numerous organisations and agencies including Essex County Council, Tendring District Council, Community, Schools and Colleges, Community Transport Association UK, Tendring Community Voluntary Services, Community Transport Schemes nationwide, Integrated Care Systems and other key stakeholders.

# TENDRING COMMUNITY TRANSPORT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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### Risk Management

On an annual basis the Trustees review the risks that the charity faces in five key areas: strategic direction; financial reputation; legal and statutory; human resource and ICT. All identified risks are assessed for the likelihood of occurrence and potential impact in addition to TCT's attitude to individual risks being ascertained. This information is then used to develop a risk management strategy for the organisation, including the identification of existing controls in operation and any new controls the Trustees consider necessary.

In respect of financial risk, the Trustees believe that maintaining TCT's realisable reserves at the levels stated, combined with the annual review of controls over key systems, will provide sufficient resources in the event of unplanned adverse conditions.

Key objectives for the forthcoming year include:

1. Recruit new trustees;
2. Work with partners to plug gaps in provision of transport services, which cannot be filled by existing resources;
3. Recruit new volunteers;
4. Source funding to continue to provide a Hospital Hopper Service.
5. Source funding for new vehicles to replace oldest vehicles in the fleet.

The trustees' report was approved by the Chairman of the Board of Trustees.

  
.....  
D Casey  
Trustee

Date: 7/6/24

# TENDRING COMMUNITY TRANSPORT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF TENDRING COMMUNITY TRANSPORT

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I report to the trustees on my examination of the financial statements of Tendring Community Transport (the charity) for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

*Gascoynes*

Gascoynes

Gascoynes House  
Moseleys Farm Business Centre  
Fornham All Saints  
Suffolk  
IP28 6JY

Dated: 7/6/2024

**TENDRING COMMUNITY TRANSPORT****STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT***FOR THE YEAR ENDED 31 MARCH 2024*

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	2	144,264	215,638	359,902	162,672	62,279	224,951
Charitable activities	3	34,573	-	34,573	8,793	-	8,793
Other trading activities	4	215,148	-	215,148	217,389	-	217,389
Investments	5	13,851	-	13,851	4,290	-	4,290
Other income		426	-	426	-	-	-
<b>Total income</b>		<b>408,262</b>	<b>215,638</b>	<b>623,900</b>	<b>393,144</b>	<b>62,279</b>	<b>455,423</b>
<u>Expenditure on:</u>							
Raising funds		-	-	-	718	-	718
Charitable activities	6	414,681	213,974	628,655	502,783	156,823	659,606
<b>Total expenditure</b>		<b>414,681</b>	<b>213,974</b>	<b>628,655</b>	<b>503,501</b>	<b>156,823</b>	<b>660,324</b>
Net (expenditure)/income for the year/							
Net movement in funds		(6,419)	1,664	(4,755)	(110,357)	(94,544)	(204,901)
Fund balances at 1 April 2023		612,324	85,456	697,780	722,681	180,000	902,681
Fund balances at 31 March 2024		605,905	87,120	693,025	612,324	85,456	697,780

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**TENDRING COMMUNITY TRANSPORT****BALANCE SHEET***AS AT 31 MARCH 2024*

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	9		140,218		186,969
<b>Current assets</b>					
Debtors	10	11,677		15,341	
Cash at bank and in hand		567,914		530,797	
		<u>579,591</u>		<u>546,138</u>	
Creditors: amounts falling due within one year	11	<u>(26,784)</u>		<u>(35,327)</u>	
Net current assets			552,807		510,811
Total assets less current liabilities			<u>693,025</u>		<u>697,780</u>
<b>Income funds</b>					
Restricted funds	12	87,120		85,456	
Unrestricted funds		605,905		612,324	
		<u>693,025</u>		<u>697,780</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on .....

  
D Casey  
Trustee

7-6-24

Company registration number 03719282

# TENDRING COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2024*

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### 1 Accounting policies

#### Charity information

Tendring Community Transport is a private company limited by guarantee incorporated in England and Wales. The registered office is 76 Station Road, Clacton-on-Sea, Essex, CO15 1SP, England.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# TENDRING COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**TENDRING COMMUNITY TRANSPORT****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)***FOR THE YEAR ENDED 31 MARCH 2024***1 Accounting policies****(Continued)***Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

*Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

*Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Gifts	682	-	682	637	-	637
Balance of funds transferred from fellow charity on cessation	-	-	-	17,329	-	17,329
Annual subscriptions - Social car subscriptions	14,302	-	14,302	12,768	-	12,768
Donations and grants	129,280	215,638	344,918	131,938	62,279	194,217
	<u>144,264</u>	<u>215,638</u>	<u>359,902</u>	<u>162,672</u>	<u>62,279</u>	<u>224,951</u>

**TENDRING COMMUNITY TRANSPORT****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)***FOR THE YEAR ENDED 31 MARCH 2024***3 Charitable activities**

	2024	2023
	£	£
BSOG	34,573	6,064
Other income	-	2,729
	<u>34,573</u>	<u>8,793</u>

**4 Other trading activities**

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Transport income	215,148	217,389
	<u>215,148</u>	<u>217,389</u>

**5 Investments**

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	13,851	4,290
	<u>13,851</u>	<u>4,290</u>

**TENDRING COMMUNITY TRANSPORT****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)***FOR THE YEAR ENDED 31 MARCH 2024***6 Charitable activities**

	2024	2023
	£	£
Training costs	587	860
Wages	331,091	293,968
Social security	18,671	16,862
Pension	5,298	4,409
Rent, rates and water	17,241	20,692
Insurance	1,945	1,862
Light and heat	8,007	6,163
Telephone	3,538	3,619
Postage and stationery	3,235	1,862
Sundries	3,138	2,558
Motor costs	145,542	178,429
Depreciation	45,677	61,087
Computer	7,559	8,218
Premises expenses, repairs and renewals	11,337	7,084
Social car expenditure	16,856	45,395
	<u>619,722</u>	<u>653,068</u>
Share of support costs (see note 7)	8,933	6,538
	<u>628,655</u>	<u>659,606</u>
<b>Analysis by fund</b>		
Unrestricted funds	414,681	502,783
Restricted funds	213,974	156,823
	<u>628,655</u>	<u>659,606</u>

**TENDRING COMMUNITY TRANSPORT****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)*****FOR THE YEAR ENDED 31 MARCH 2024***

7 Support costs	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Finance	604	-	604	404	-	404
Governance	8,329	-	8,329	6,134	-	6,134
	<u>8,933</u>	<u>-</u>	<u>8,933</u>	<u>6,538</u>	<u>-</u>	<u>6,538</u>
Analysed between Charitable activities	<u>8,933</u>	<u>-</u>	<u>8,933</u>	<u>6,538</u>	<u>-</u>	<u>6,538</u>

**8 Employees**

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>19</u>	<u>14</u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	331,091	293,968
Social security costs	18,671	16,862
Other pension costs	5,298	4,409
	<u>355,060</u>	<u>315,239</u>

There were no employees whose annual remuneration was more than £60,000.

**TENDRING COMMUNITY TRANSPORT****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024**

9 Tangible fixed assets	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2023	20,429	632,780	653,209
Disposals	-	(45,215)	(45,215)
At 31 March 2024	<u>20,429</u>	<u>587,565</u>	<u>607,994</u>
<b>Depreciation and impairment</b>			
At 1 April 2023	12,459	453,781	466,240
Depreciation charged in the year	1,195	44,481	45,676
Eliminated in respect of disposals	-	(44,140)	(44,140)
At 31 March 2024	<u>13,654</u>	<u>454,122</u>	<u>467,776</u>
<b>Carrying amount</b>			
At 31 March 2024	<u>6,775</u>	<u>133,443</u>	<u>140,218</u>
At 31 March 2023	<u>7,970</u>	<u>178,999</u>	<u>186,969</u>
<b>10 Debtors</b>		2024	2023
Amounts falling due within one year:		£	£
Trade debtors		3,301	6,091
Other debtors		-	403
Prepayments and accrued income		8,376	8,847
		<u>11,677</u>	<u>15,341</u>
<b>11 Creditors: amounts falling due within one year</b>		2024	2023
		£	£
Other taxation and social security		5,607	5,817
Trade creditors		2,677	10,565
Other creditors		1,200	2,305
Accruals and deferred income		17,300	16,640
		<u>26,784</u>	<u>35,327</u>
<b>12 Restricted funds</b>			

**TENDRING COMMUNITY TRANSPORT****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)*****FOR THE YEAR ENDED 31 MARCH 2024*****12 Restricted funds**

(Continued)

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2024 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	
Integrated Care Systems	101,000	-	(77,823)	23,177	-	(23,177)	-
Reaching Communities	79,000	-	(79,000)	-	-	-	-
Integrated Care Systems	-	39,950	-	39,950	-	(39,950)	-
Helping Hands Closure	-	17,329	-	17,329	-	(17,329)	-
Lottery - Awards For All	-	5,000	-	5,000	-	(5,000)	-
Lottery	-	-	-	-	95,880	(71,910)	23,970
Screwfix	-	-	-	-	3,500	(3,500)	-
CVST - Latimer Community Grant	-	-	-	-	2,000	(2,000)	-
CVST - Stay Well	-	-	-	-	47,514	(15,838)	31,676
CVST - Age Well	-	-	-	-	34,540	(17,270)	17,270
CVST - Age Well Sailship	-	-	-	-	11,704	(5,000)	6,704
TDC	-	-	-	-	15,000	(7,500)	7,500
Essex Community Foundation - Hopper/Social Cars	-	-	-	-	7,000	(7,000)	-
	<u>180,000</u>	<u>62,279</u>	<u>(156,823)</u>	<u>85,456</u>	<u>217,138</u>	<u>(215,474)</u>	<u>87,120</u>

## TENDRING COMMUNITY TRANSPORT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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12 Restricted funds

(Continued)

Lottery Fund - Reaching Communities

Three year funding to cover operating costs of the Tendring Shuttle Service.

Screwfix

Funding towards the installation of an accessible ramp at Tendring Community Transport's offices.

CVST - Latimer Community Grant

Funding towards Tendring Community Transport's core activities.

CVST - Stay Well

One years funding for the Hospital Hopper Service.

CVST - Age Well

Two years funding to cover the costs of a Dial-a-Ride driver's salary together with funding to support elderly, vulnerable people access Sailship services.

Tendring District Council - Tendring Community Fund

One years funding to cover the running costs of an extra Dial-a-Ride minibus.

Essex Community Foundation

One off funding to support the Hospital Hopper Service and the Social Car Expenses.

13 Related party transactions

There were no trustees' remuneration, benefits or expenses for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**TENDRING COMMUNITY TRANSPORT**

England & Wales - Charity number 1074755

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# Accounts

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Charity registration number 1074755

Company registration number 03719282 (England and Wales)

**TENDRING COMMUNITY TRANSPORT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# TENDING COMMUNITY TRANSPORT

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# TENDRING COMMUNITY TRANSPORT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MARCH 2023*

---

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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 2019).

### Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's objectives are to provide relief to the inhabitants of Tendring District and its environs who have need because of age, mental or physical disability, or poverty and in particular:

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

### Achievements and performance

During the year TCT's team focused on:

- developing and improving the quality of the organisation's services
- working with Essex County Council to secure a 2 year Service Level Agreement
- working with partners to enhance transport for children/young people
- promoting Community Transport within the Tendring area.

### Financial review

The Trustees have a set reserves policy which requires that the reserves be maintained at a level, which ensure TCT's core activity could continue during a period of unforeseen difficulty and that a proportion of reserves be maintained in a readily realised form. The Trustees consider readily realisable reserves as an integral part of TCT's planning, budget and forecast cycle. It takes into account: the risks associated with each stream of income and expenditure being different from that budgeted, the planned activity level and TCT's commitments.

The Trustees assess the reserves policy on an annual basis. They discuss levels of readily realisable reserves and TCT's main commitments. The main risk to both income and expenditure is TCT's dependence upon Local Authority Funding. The Trustees use this information to ensure an adequate level of readily realisable reserves are held in the event of a reduction or withdrawal of Essex County Council Funding.

The total Unrestricted Reserves maintained at 31 March 2023 amounted to £612,324.

This year the Trustees reported a deficit totalling £204,901.

# TENDRING COMMUNITY TRANSPORT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

---

### Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Bolton

D Casey

Ms V Chapman

Ms G Placey

Trustees are recruited and appointed by TCT's existing trustees, based on the skills and competences they can bring to the organisation. Trustees are mainly recruited from within the Tendring district and, if necessary, from nearby Colchester. Trustees also recruit and appoint representatives from the communities within Tendring district, to serve on the Board alongside trustees. Committee members may be offered the role of trustees following a probationary period during which their input and commitment is assessed by trustees.

TCT workforce undergo enhanced DBS (Disclosure and Barring Service) checks every year.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### Organisational structure

The Executive Committee is comprised of trustees and co-opted committee members. The committee meets six times per annum to consider organisational and financial issues relating to the running of the scheme.

Executive Committee members include the following officers responsible for: Chair, Vice Chair, Treasurer, Risk/Health & Safety, Health & Disability, Fundraising & Volunteering, Children & Younger People, Older & Disabled people, Poverty & Deprivation.

### Partnerships

TCT works in partnership with numerous organisations and agencies including Essex County Council, Tendring District Council, Community, Schools and Colleges, Community Transport Association UK, Tendring Community Voluntary Services, Community Transport Schemes nationwide, Integrated Care Systems and other key stakeholders.

# TENDRING COMMUNITY TRANSPORT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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### Risk Management

On an annual basis the Trustees review the risks that the charity faces in five key areas: strategic direction; financial reputation; legal and statutory; human resource and ICT. All identified risks are assessed for the likelihood of occurrence and potential impact in addition to TCT's attitude to individual risks being ascertained. This information is then used to develop a risk management strategy for the organisation, including the identification of existing controls in operation and any new controls the Trustees consider necessary.

In respect of financial risk, the Trustees believe that maintaining TCT's realisable reserves at the levels stated, combined with the annual review of controls over key systems, will provide sufficient resources in the event of unplanned adverse conditions.

Key objectives for the forthcoming year include:

1. Recruit new trustees;
2. Work with partners to plug gaps in provision of transport services, which cannot be filled by existing resources;
3. Recruit new volunteers;
4. Source funding to continue to provide a Hospital Hopper Service.
5. Source funding for new vehicles to replace oldest vehicles in the fleet.

The trustees' report was approved by the Board of Trustees.

D Casey  
Trustee



30 August 2023

# TENDRING COMMUNITY TRANSPORT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF TENDRING COMMUNITY TRANSPORT

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I report to the trustees on my examination of the financial statements of Tendring Community Transport (the charity) for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Gascoynes

Gascoynes House  
Moseleys Farm Business Centre  
Fornham All Saints  
Suffolk  
IP28 6JY

Dated: 30 August 2023

# TENDRING COMMUNITY TRANSPORT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	2	162,672	62,279	224,951	162,652	277,150	439,802
Charitable activities	3	8,793	-	8,793	12,185	-	12,185
Other trading activities	4	217,389	-	217,389	211,169	-	211,169
Investments	5	4,290	-	4,290	185	-	185
<b>Total income</b>		<b>393,144</b>	<b>62,279</b>	<b>455,423</b>	<b>386,191</b>	<b>277,150</b>	<b>663,341</b>
<b>Expenditure on:</b>							
Raising funds		718	-	718	192	-	192
Charitable activities	6	502,783	156,823	659,606	263,237	148,886	412,123
<b>Total expenditure</b>		<b>503,501</b>	<b>156,823</b>	<b>660,324</b>	<b>263,429</b>	<b>148,886</b>	<b>412,315</b>
<b>Net (expenditure)/income for the year/</b>							
Net movement in funds		(110,357)	(94,544)	(204,901)	122,762	128,264	251,026
Fund balances at 1 April 2022		722,681	180,000	902,681	599,919	51,736	651,655
Fund balances at 31 March 2023		612,324	85,456	697,780	722,681	180,000	902,681

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# TENDRING COMMUNITY TRANSPORT

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	9		186,969		118,966
<b>Current assets</b>					
Debtors	10	15,341		13,253	
Cash at bank and in hand		530,797		798,266	
		<u>546,138</u>		<u>811,519</u>	
Creditors: amounts falling due within one year	11	(35,327)		(27,804)	
Net current assets			<u>510,811</u>		<u>783,715</u>
Total assets less current liabilities			<u>697,780</u>		<u>902,681</u>
<b>Income funds</b>					
Restricted funds	12	85,456		180,000	
Unrestricted funds		612,324		722,681	
		<u>697,780</u>		<u>902,681</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 30 August 2023

D Casey  
Trustee



Company registration number 03719282

# TENDRING COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2023*

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### 1 Accounting policies

#### Charity information

Tendring Community Transport is a private company limited by guarantee incorporated in England and Wales. The registered office is 76 Station Road, Clacton-on-Sea, Essex, CO15 1SP, England.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# TENDRING COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# TENDRING COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Gifts	637	-	637	10,721	-	10,721
Balance of funds transferred from fellow charity on cessation	17,329	-	17,329	-	-	-
Annual subscriptions - Social car subscriptions	12,768	-	12,768	6,960	-	6,960
Donations and grants	131,938	62,279	194,217	144,971	277,150	422,121
	<u>162,672</u>	<u>62,279</u>	<u>224,951</u>	<u>162,652</u>	<u>277,150</u>	<u>439,802</u>

# TENDRING COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 3 Charitable activities

	2023 £	2022 £
BSOG	6,064	11,185
Other income	2,729	1,000
	<u>8,793</u>	<u>12,185</u>

### 4 Other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Transport income	<u>217,389</u>	<u>211,169</u>

### 5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>4,290</u>	<u>185</u>

# TENDRING COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 6 Charitable activities

	2023	2022
	£	£
Training costs	860	-
Wages	293,968	217,137
Social security	16,862	11,011
Pension	4,409	2,400
Rent, rates and water	20,692	8,748
Insurance	1,862	1,475
Light and heat	6,163	2,435
Telephone	3,619	1,649
Postage and stationery	1,862	1,929
Sundries	2,558	412
Motor costs	178,429	123,657
Depreciation	61,087	38,184
Computer	8,218	-
Premises expenses, repairs and renewals	7,084	-
Social car expenditure	45,395	-
	<u>653,068</u>	<u>409,037</u>
Share of support costs (see note 7)	6,538	3,086
	<u>659,606</u>	<u>412,123</u>
Analysis by fund		
Unrestricted funds	502,783	263,237
Restricted funds	156,823	148,886
	<u>659,606</u>	<u>412,123</u>

# TENDRING COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7	Support costs	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£	£
	Finance	404	-	404	273	-	273
	Governance	6,134	-	6,134	2,813	-	2,813
		<u>6,538</u>	<u>-</u>	<u>6,538</u>	<u>3,086</u>	<u>-</u>	<u>3,086</u>
	Analysed between Charitable activities	<u>6,538</u>	<u>-</u>	<u>6,538</u>	<u>3,086</u>	<u>-</u>	<u>3,086</u>

## 8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>14</u>	<u>14</u>
Employment costs	2023 £	2022 £
Wages and salaries	293,968	217,137
Social security costs	16,862	11,011
Other pension costs	4,409	2,400
	<u>315,239</u>	<u>230,548</u>

There were no employees whose annual remuneration was more than £60,000.

# TENDRING COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Tangible fixed assets	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2022	20,429	503,690	524,119
Additions	-	129,090	129,090
At 31 March 2023	<u>20,429</u>	<u>632,780</u>	<u>653,209</u>
<b>Depreciation and Impairment</b>			
At 1 April 2022	11,053	394,100	405,153
Depreciation charged in the year	1,406	59,681	61,087
At 31 March 2023	<u>12,459</u>	<u>453,781</u>	<u>466,240</u>
<b>Carrying amount</b>			
At 31 March 2023	<u>7,970</u>	<u>178,999</u>	<u>186,969</u>
At 31 March 2022	<u>9,376</u>	<u>109,590</u>	<u>118,966</u>
<b>10 Debtors</b>		2023	2022
Amounts falling due within one year:		£	£
Trade debtors		6,091	4,695
Other debtors		403	403
Prepayments and accrued income		8,847	8,155
		<u>15,341</u>	<u>13,253</u>
<b>11 Creditors: amounts falling due within one year</b>		2023	2022
		£	£
Other taxation and social security		5,817	4,903
Trade creditors		10,565	5,835
Other creditors		2,305	1,846
Accruals and deferred income		16,640	15,220
		<u>35,327</u>	<u>27,804</u>

# TENDRING COMMUNITY TRANSPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2023 £
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	
Integrated Care Systems	25,875	75,125	-	101,000	-	(77,823)	23,177
Lottery - Reaching Communities	17,036	79,000	(17,036)	79,000	-	(79,000)	-
Integrated Care Systems	8,825	-	(8,825)	-	39,950	-	39,950
Helping Hands Closure	-	-	-	-	17,329	-	17,329
Lottery - Awards For All	-	-	-	-	5,000	-	5,000
	<u>51,736</u>	<u>154,125</u>	<u>(25,861)</u>	<u>180,000</u>	<u>62,279</u>	<u>(156,823)</u>	<u>85,456</u>

#### Integrated Care Systems

This fund was provided to cover admin costs and provide free transport to the social car scheme, hospital hopper and the Dial-a-Ride service users for one year.

#### Lottery Fund - Reaching Communities

Three year funding to cover operating costs of the Tendring Shuttle Service.

#### Integrated Care Systems

These funds were provided over two years to support the running costs of the Tendring Shuttle Service.

#### Lottery Fund - Awards For All

Funding towards replacing aging heating system.

### 13 Related party transactions

There were no trustees' remuneration, benefits or expenses for the year ended 31 March 2023 nor for the year ended 31 March 2022.



**TENDRING COMMUNITY TRANSPORT**

England & Wales - Charity number 1074755

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# Accounts

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**REGISTERED COMPANY NUMBER: 03719282 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1074755**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2022**  
**for**  
**Tendring Community Transport**

Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ

# **Tendring Community Transport**

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## **Tendring Community Transport**

### **Report of the Trustees for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity's objectives are to provide relief to the inhabitants of Tendring District and its environs who have need because of age, mental or physical disability, or poverty and in particular:

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

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **STRATEGIC REPORT**

##### **Achievement and performance**

##### **Charitable activities**

During the year TCT's team focused on:

- developing and improving the quality of the organisation's services
- working with Essex County Council to secure a 2 year Service Level Agreement
- working with partners to enhance transport for children/young people
- promoting Community Transport within the Tendring area.

##### **Financial Review**

The Trustees have a set reserves policy which requires that the reserves be maintained at a level, which ensure TCT's core activity could continue during a period of unforeseen difficulty and that a proportion of reserves be maintained in a readily realised form. The Trustees consider readily realisable reserves as an integral part of TCT's planning, budget and forecast cycle. It takes into account: the risks associated with each stream of income and expenditure being different from that budgeted, the planned activity level and TCT's commitments.

The Trustees assess the reserves policy on an annual basis. They discuss levels of readily realisable reserves and TCT's main commitments. The main risk to both income and expenditure is TCT's dependence upon Local Authority Funding. The Trustees use this information to ensure an adequate level of readily realisable reserves are held in the event of a reduction or withdrawal of Essex County Council Funding.

The total Unrestricted Reserves maintained at 31 March 2022 amounted to £722,681.

This year the Trustees reported a surplus totalling £251,026.

## **Tendring Community Transport**

### **Report of the Trustees for the Year Ended 31 March 2022**

#### **STRATEGIC REPORT**

##### **Risk Management**

On an annual basis the Trustees review the risks that the charity faces in five key areas: strategic direction; financial reputation; legal and statutory; human resource and ICT. All identified risks are assessed for the likelihood of occurrence and potential impact in addition to TCT's attitude to individual risks being ascertained. This information is then used to develop a risk management strategy for the organisation, including the identification of existing controls in operation and any new controls the Trustees consider necessary.

In respect of financial risk, the Trustees believe that maintaining TCT's realisable reserves at the levels stated, combined with the annual review of controls over key systems, will provide sufficient resources in the event of unplanned adverse conditions.

Key objectives for the forthcoming year include:

1. Recruit new trustees;
2. Work with partners to plug gaps in provision of transport services, which cannot be filled by existing resources;
3. Recruit new volunteers;
4. Source funding to continue to provide a Hospital Hopper Service.
5. Source funding for new vehicles to replace oldest vehicles in the fleet.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Recruitment and appointment of new trustees**

Trustees are recruited and appointed by TCT's existing trustees, based on the skills and competencies they can bring to the organisation. Trustees are mainly recruited from within the Tendring district and, if necessary, from nearby Colchester. Trustees also recruit and appoint representatives from the communities within Tendring district, to serve on the Board alongside trustees. Committee members may be offered the role of trustees following a probationary period during which their input and commitment is assessed by trustees.

TCT workforce undergo enhanced DBS (Disclosure and Barring Service) checks every three years.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

##### **Organisational structure**

The Executive Committee is comprised of trustees and co-opted committee members. The committee meets six times per annum to consider organisational and financial issues relating to the running of the scheme.

Executive Committee members include the following officers responsible for: Chair, Vice Chair, Treasurer, Risk/Health & Safety, Health & Disability, Fundraising & Volunteering, Children & Younger People, Older & Disabled people, Poverty & Deprivation, Tendring Community Voluntary Services Organisation representative.

##### **Partnerships**

TCT works in partnership with numerous organisations and agencies including Essex County Council (its main funder), North East Essex Clinical Commissioning Group, Tendring District Council, Community, Schools and Colleges, Community Transport Association UK, Tendring Community Voluntary Services, Community Transport Schemes nationwide and other key stakeholders.

**Tendring Community Transport**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
03719282 (England and Wales)

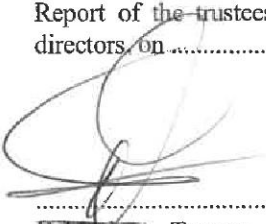
**Registered Charity number**  
1074755

**Registered office**  
Hurlingham Chambers  
61-65 Station Road  
Clacton-On-Sea  
Essex  
CO15 1SD

**Trustees**  
D J Bolton Retired  
D Casey Retired  
R C Hansen Retired (resigned 31.1.22)  
Ms V Chapman Retired  
Ms G Placey Councillor

**Independent Examiner**  
Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ..... and signed on the board's behalf by:



.....  
**D.J. Bolton** - Trustee

**D. Casey**

**Independent Examiner's Report to the Trustees of  
Tendring Community Transport**

**Independent examiner's report to the trustees of Tendring Community Transport ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**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 section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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 by 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.

MR P D FINNIGAN  
FCCA  
Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ

 .F.C.C.A.

Date: 20/9/2022

**Tendring Community Transport**

**Statement of Financial Activities  
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	162,651	277,150	439,801	310,769
<b>Charitable activities</b>					
Charitable activities	5	12,185	-	12,185	8,297
Other trading activities	3	211,169	-	211,169	194,417
Investment income	4	185	-	185	598
<b>Total</b>		<b>386,190</b>	<b>277,150</b>	<b>663,340</b>	<b>514,081</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	192	-	192	1,077
<b>Charitable activities</b>					
Charitable activities	7	263,236	148,886	412,122	398,840
<b>Total</b>		<b>263,428</b>	<b>148,886</b>	<b>412,314</b>	<b>399,917</b>
<b>NET INCOME</b>		<b>122,762</b>	<b>128,264</b>	<b>251,026</b>	<b>114,164</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>599,919</b>	<b>51,736</b>	<b>651,655</b>	<b>537,491</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>722,681</u></b>	<b><u>180,000</u></b>	<b><u>902,681</u></b>	<b><u>651,655</u></b>

The notes form part of these financial statements

## Tendring Community Transport

### Balance Sheet 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	118,967	-	118,967	150,565
<b>CURRENT ASSETS</b>					
Debtors	14	13,252	-	13,252	13,151
Cash at bank and in hand		618,266	180,000	798,266	510,306
		<u>631,518</u>	<u>180,000</u>	<u>811,518</u>	<u>523,457</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(27,804)	-	(27,804)	(22,367)
		<u>603,714</u>	<u>180,000</u>	<u>783,714</u>	<u>501,090</u>
<b>NET CURRENT ASSETS</b>					
		<u>722,681</u>	<u>180,000</u>	<u>902,681</u>	<u>651,655</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>722,681</u>	<u>180,000</u>	<u>902,681</u>	<u>651,655</u>
<b>NET ASSETS</b>					
		<u>722,681</u>	<u>180,000</u>	<u>902,681</u>	<u>651,655</u>
<b>FUNDS</b>					
Unrestricted funds	16			722,681	599,919
Restricted funds				180,000	51,736
				<u>902,681</u>	<u>651,655</u>
<b>TOTAL FUNDS</b>					
				<u>902,681</u>	<u>651,655</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**Tendring Community Transport**

**Balance Sheet - continued**  
**31 March 2022**

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

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

.....  
D J Bolton - Trustee

## Tendring Community Transport

### Cash Flow Statement for the Year Ended 31 March 2022

	Notes	31.3.22 £	31.3.21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	294,361	168,624
Net cash provided by operating activities		<u>294,361</u>	<u>168,624</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(6,587)	(16,519)
Sale of tangible fixed assets		-	4,000
Other		1	-
Interest received		185	598
Net cash used in investing activities		<u>(6,401)</u>	<u>(11,921)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>287,960</u>	<u>156,703</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>510,306</u>	<u>353,603</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>798,266</u></u>	<u><u>510,306</u></u>

The notes form part of these financial statements

## Tendring Community Transport

### Notes to the Cash Flow Statement for the Year Ended 31 March 2022

#### 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22	31.3.21
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	251,026	114,164
<b>Adjustments for:</b>		
Depreciation charges	38,184	47,860
Loss on disposal of fixed assets	-	5,576
Interest received	(185)	(598)
(Increase)/decrease in debtors	(101)	5,539
Increase/(decrease) in creditors	5,437	(3,917)
<b>Net cash provided by operations</b>	<u>294,361</u>	<u>168,624</u>

#### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	510,306	287,960	798,266
	<u>510,306</u>	<u>287,960</u>	<u>798,266</u>
<b>Total</b>	<u>510,306</u>	<u>287,960</u>	<u>798,266</u>

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Tendring Community Transport**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**2. DONATIONS AND LEGACIES**

	31.3.22	31.3.21
	£	£
Gifts	10,720	8,414
Donations and grants	422,121	302,355
Subscriptions	6,960	-
	<u>439,801</u>	<u>310,769</u>

**3. OTHER TRADING ACTIVITIES**

	31.3.22	31.3.21
	£	£
Transport income	<u>211,169</u>	<u>194,417</u>

**4. INVESTMENT INCOME**

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>185</u>	<u>598</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.3.22	31.3.21
		£	£
BSOG	Charitable activities	11,185	7,847
Other income	Charitable activities	1,000	450
		<u>12,185</u>	<u>8,297</u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Bus Service Operators Grant	<u>11,185</u>	<u>7,847</u>

**6. RAISING FUNDS**

**Raising donations and legacies**

	31.3.22	31.3.21
	£	£
Advertising	<u>192</u>	<u>473</u>

## Tending Community Transport

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 6. RAISING FUNDS - continued

##### Other trading activities

	31.3.22	31.3.21
	£	£
Bad debts	-	604
	<u>          </u>	<u>          </u>
Aggregate amounts	192	1,077
	<u>          </u>	<u>          </u>

#### 7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	409,036	3,086	412,122
	<u>          </u>	<u>          </u>	<u>          </u>

#### 8. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Charitable activities	273	2,813	3,086
	<u>          </u>	<u>          </u>	<u>          </u>

#### 9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	38,185	47,860
Deficit on disposal of fixed assets	-	5,576
	<u>          </u>	<u>          </u>

#### 10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Tendring Community Transport**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**11. STAFF COSTS**

	31.3.22	31.3.21
	£	£
Wages and salaries	217,137	222,488
Social security costs	11,011	8,761
Other pension costs	2,400	1,404
	<u>230,548</u>	<u>232,653</u>

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

	31.3.22	31.3.21
Direct charitable work	<u>14</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	190,805	119,964	310,769
<b>Charitable activities</b>			
Charitable activities	8,297	-	8,297
Other trading activities	194,417	-	194,417
Investment income	598	-	598
<b>Total</b>	<u>394,117</u>	<u>119,964</u>	<u>514,081</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,077	-	1,077
<b>Charitable activities</b>			
Charitable activities	245,481	153,359	398,840
<b>Total</b>	<u>246,558</u>	<u>153,359</u>	<u>399,917</u>
<b>NET INCOME/(EXPENDITURE)</b>	147,559	(33,395)	114,164
<b>Transfers between funds</b>	9,220	(9,220)	-
<b>Net movement in funds</b>	156,779	(42,615)	114,164
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	443,140	94,351	537,491
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>599,919</u>	<u>51,736</u>	<u>651,655</u>

**Tendring Community Transport**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**13. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 April 2021	17,195	503,690	520,885
Additions	6,587	-	6,587
	<u>23,782</u>	<u>503,690</u>	<u>527,472</u>
At 31 March 2022	23,782	503,690	527,472
<b>DEPRECIATION</b>			
At 1 April 2021	12,751	357,569	370,320
Charge for year	1,654	36,531	38,185
	<u>14,405</u>	<u>394,100</u>	<u>408,505</u>
At 31 March 2022	14,405	394,100	408,505
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>9,377</u>	<u>109,590</u>	<u>118,967</u>
At 31 March 2021	<u>4,444</u>	<u>146,121</u>	<u>150,565</u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22 £	31.3.21 £
Trade debtors	4,694	25
Other debtors	403	4,368
Prepayments	8,155	8,758
	<u>13,252</u>	<u>13,151</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22 £	31.3.21 £
Trade creditors	5,835	1,299
Social security and other taxes	4,903	4,068
Other creditors	1,846	540
Accruals and deferred income	12,420	13,760
Accrued expenses	2,800	2,700
	<u>27,804</u>	<u>22,367</u>

## Tendring Community Transport

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 16. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	599,919	122,762	722,681
<b>Restricted funds</b>			
NEE CCG	25,875	154,125	180,000
Lottery Community Fund	17,036	(17,036)	-
Essex Community Foundation	8,825	(8,825)	-
	<u>51,736</u>	<u>128,264</u>	<u>180,000</u>
<b>TOTAL FUNDS</b>	<u>651,655</u>	<u>251,026</u>	<u>902,681</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	241,219	(118,457)	122,762
Essex County Council	128,721	(128,721)	-
Tendring District Council (Covid grants)	16,250	(16,250)	-
	<u>386,190</u>	<u>(263,428)</u>	<u>122,762</u>
<b>Restricted funds</b>			
NEE CCG	180,000	(25,875)	154,125
Lottery Community Fund	79,900	(96,936)	(17,036)
Essex Community Foundation	17,250	(26,075)	(8,825)
	<u>277,150</u>	<u>(148,886)</u>	<u>128,264</u>
<b>TOTAL FUNDS</b>	<u>663,340</u>	<u>(412,314)</u>	<u>251,026</u>

## Tendring Community Transport

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 16. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	443,140	147,559	9,220	599,919
<b>Restricted funds</b>				
NEE CCG	53,562	(27,687)	-	25,875
CVST Transformation Fund	40,789	(40,789)	-	-
Lottery Community Fund	-	26,256	(9,220)	17,036
Essex Community Foundation	-	8,825	-	8,825
	<u>94,351</u>	<u>(33,395)</u>	<u>(9,220)</u>	<u>51,736</u>
<b>TOTAL FUNDS</b>	<u>537,491</u>	<u>114,164</u>	<u>-</u>	<u>651,655</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	254,996	(107,437)	147,559
Essex County Council	128,721	(128,721)	-
Tendring District Council (Covid grants)	10,400	(10,400)	-
	<u>394,117</u>	<u>(246,558)</u>	<u>147,559</u>
<b>Restricted funds</b>			
NEE CCG	-	(27,687)	(27,687)
CVST Transformation Fund	-	(40,789)	(40,789)
Lottery Community Fund	89,170	(62,914)	26,256
Essex Community Foundation	30,794	(21,969)	8,825
	<u>119,964</u>	<u>(153,359)</u>	<u>(33,395)</u>
<b>TOTAL FUNDS</b>	<u>514,081</u>	<u>(399,917)</u>	<u>114,164</u>

## Tendring Community Transport

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	443,140	270,321	9,220	722,681
<b>Restricted funds</b>				
NEE CCG	53,562	126,438	-	180,000
CVST Transformation Fund	40,789	(40,789)	-	-
Lottery Community Fund	-	9,220	(9,220)	-
	<u>94,351</u>	<u>94,869</u>	<u>(9,220)</u>	<u>180,000</u>
<b>TOTAL FUNDS</b>	<u>537,491</u>	<u>365,190</u>	<u>-</u>	<u>902,681</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	496,215	(225,894)	270,321
Essex County Council	257,442	(257,442)	-
Tendring District Council (Covid grants)	26,650	(26,650)	-
	<u>780,307</u>	<u>(509,986)</u>	<u>270,321</u>
<b>Restricted funds</b>			
NEE CCG	180,000	(53,562)	126,438
CVST Transformation Fund	-	(40,789)	(40,789)
Lottery Community Fund	169,070	(159,850)	9,220
Essex Community Foundation	48,044	(48,044)	-
	<u>397,114</u>	<u>(302,245)</u>	<u>94,869</u>
<b>TOTAL FUNDS</b>	<u>1,177,421</u>	<u>(812,231)</u>	<u>365,190</u>

#### Tendring District Council grants

These grants were provided to help with the additional costs associated with Covid-19.

#### Essex Community Foundation

These funds were provided to provide support for the additional costs associated with Covid-19.

#### Lottery Fund

These funds were provided to help with vehicle running costs and the associated enhanced health and safety costs on each vehicle.

#### NEE CCG

These funds were provided to help run a pilot service to fund the social car scheme so it is free to users, and fund the shuttle service from Clacton to Harwich.

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

## Tendring Community Transport

### Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	10,720	8,414
Donations and grants	422,121	302,355
Subscriptions	6,960	-
	<u>439,801</u>	<u>310,769</u>
<b>Other trading activities</b>		
Transport income	211,169	194,417
<b>Investment income</b>		
Deposit account interest	185	598
<b>Charitable activities</b>		
BSOG	11,185	7,847
Other income	1,000	450
	<u>12,185</u>	<u>8,297</u>
<b>Total incoming resources</b>	<b>663,340</b>	<b>514,081</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising	192	473
<b>Other trading activities</b>		
Bad debts	-	604
<b>Charitable activities</b>		
Wages	217,137	222,488
Social security	11,011	8,761
Pensions	2,400	1,404
Rent, rates and water	8,748	8,748
Insurance	1,475	4,564
Light and heat	2,435	1,528
Telephone	1,649	1,705
Postage and stationery	1,929	2,213
Sundries	412	600
Motor expenses	99,070	71,307
Subscriptions	385	280
Repairs and maintenance	2,519	691
Staff Training	224	1,367
Volunteer expenses	597	92
Computer support	9,139	4,598
Legal & professional	575	117
Carried forward	<u>359,705</u>	<u>330,463</u>

This page does not form part of the statutory financial statements

## Tending Community Transport

### Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
<b>Charitable activities</b>		
Brought forward	359,705	330,463
Social car	7,829	8,158
Protective clothing	3,318	4,001
Depreciation of tangible fixed assets	38,184	47,860
Loss on sale of tangible fixed assets	-	5,576
	<u>409,036</u>	<u>396,058</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	273	69
<b>Governance costs</b>		
Accountancy and legal fees	2,813	2,713
Total resources expended	<u>412,314</u>	<u>399,917</u>
<b>Net income</b>	<u><u>251,026</u></u>	<u><u>114,164</u></u>

This page does not form part of the statutory financial statements

**TENDRING COMMUNITY TRANSPORT**

England & Wales - Charity number 1074755

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# Accounts

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**REGISTERED COMPANY NUMBER: 03719282 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1074755**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2021**  
**for**  
**Tendring Community Transport**

Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ

## **Tendring Community Transport**

### **Contents of the Financial Statements for the Year Ended 31 March 2021**

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## **Tendring Community Transport**

### **Report of the Trustees for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity's objectives are to provide relief to the inhabitants of Tendring District and its environs who have need because of age, mental or physical disability, or poverty and in particular:

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

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **STRATEGIC REPORT**

##### **Achievement and performance**

##### **Charitable activities**

During the year TCT's team focused on:

- developing and improving the quality of the organisation's services
- working with Essex County Council to secure a 2 year Service Level Agreement
- working with partners to enhance transport for children/young people
- promoting Community Transport within the Tendring area.

##### **Financial Review**

The Trustees have a set reserves policy which requires that the reserves be maintained at a level, which ensure TCT's core activity could continue during a period of unforeseen difficulty and that a proportion of reserves be maintained in a readily realised form. The Trustees consider readily realisable reserves as an integral part of TCT's planning, budget and forecast cycle. It takes into account: the risks associated with each stream of income and expenditure being different from that budgeted, the planned activity level and TCT's commitments.

The Trustees assess the reserves policy on an annual basis. They discuss levels of readily realisable reserves and TCT's main commitments. The main risk to both income and expenditure is TCT's dependence upon Local Authority Funding. The Trustees use this information to ensure an adequate level of readily realisable reserves are held in the event of a reduction or withdrawal of Essex County Council Funding.

The total Unrestricted Reserves maintained at 31 March 2021 amounted to £599,919.

This year the Trustees reported a surplus totalling £114,164.

## **Tendring Community Transport**

### **Report of the Trustees for the Year Ended 31 March 2021**

#### **STRATEGIC REPORT**

##### **Risk Management**

On an annual basis the Trustees review the risks that the charity faces in five key areas: strategic direction; financial reputation; legal and statutory; human resource and ICT. All identified risks are assessed for the likelihood of occurrence and potential impact in addition to TCT's attitude to individual risks being ascertained. This information is then used to develop a risk management strategy for the organisation, including the identification of existing controls in operation and any new controls the Trustees consider necessary.

In respect of financial risk, the Trustees believe that maintaining TCT's realisable reserves at the levels stated, combined with the annual review of controls over key systems, will provide sufficient resources in the event of unplanned adverse conditions.

Key objectives for the forthcoming year include:

1. Recruit new trustees;
2. Work with partners to plug gaps in provision of transport services, which cannot be filled by existing resources;
3. Recruit new volunteers;
4. Source funding to continue to provide a Hospital Hopper Service.
5. Source funding for new vehicles to replace oldest vehicles in the fleet.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Recruitment and appointment of new trustees**

Trustees are recruited and appointed by TCT's existing trustees, based on the skills and competencies they can bring to the organisation. Trustees are mainly recruited from within the Tendring district and, if necessary, from nearby Colchester. Trustees also recruit and appoint representatives from the communities within Tendring district, to serve on the Board alongside trustees. Committee members may be offered the role of trustees following a probationary period during which their input and commitment is assessed by trustees.

TCT workforce undergo enhanced DBS (Disclosure and Barring Service) checks every three years.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

##### **Organisational structure**

The Executive Committee is comprised of trustees and co-opted committee members. The committee meets six times per annum to consider organisational and financial issues relating to the running of the scheme.

Executive Committee members include the following officers responsible for: Chair, Vice Chair, Treasurer, Risk/Health & Safety, Health & Disability, Fundraising & Volunteering, Children & Younger People, Older & Disabled people, Poverty & Deprivation, Tendring Community Voluntary Services Organisation representative.

##### **Partnerships**

TCT works in partnership with numerous organisations and agencies including Essex County Council (its main funder), North East Essex Clinical Commissioning Group, Tendring District Council, Community, Schools and Colleges, Community Transport Association UK, Tendring Community Voluntary Services, Community Transport Schemes nationwide and other key stakeholders.

**Tendring Community Transport**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
03719282 (England and Wales)

**Registered Charity number**  
1074755

**Registered office**  
Hurlingham Chambers  
61-65 Station Road  
Clacton-On-Sea  
Essex  
CO15 1SD

**Trustees**

D J Bolton Retired  
D Casey Retired  
Mrs G A Elkins Retired (resigned 20.1.21)  
A F Ellis Retired (deceased 6.7.20)  
G Gibbs Retired (resigned 20.1.21)  
R C Hansen Retired  
T Norris Retired (resigned 20.1.21)  
Ms V Chapman Retired (appointed 20.10.20)  
Ms G Placey Councillor (appointed 25.11.20)

**Independent Examiner**

Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ..... and signed on the board's behalf by:



.....  
R C Hansen - Trustee

**Independent Examiner's Report to the Trustees of  
Tendring Community Transport**

**Independent examiner's report to the trustees of Tendring Community Transport ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**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 section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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 by 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.

MR P D FINNIGAN  
FCCA  
Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ



Date: 30/9/2021.....

**Tendring Community Transport**

**Statement of Financial Activities  
for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	190,805	119,964	310,769	354,144
<b>Charitable activities</b>					
Charitable activities	5	8,297	-	8,297	18,489
Other trading activities	3	194,417	-	194,417	268,133
Investment income	4	598	-	598	1,006
Other income		-	-	-	1,061
<b>Total</b>		<b>394,117</b>	<b>119,964</b>	<b>514,081</b>	<b>642,833</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	1,077	-	1,077	645
<b>Charitable activities</b>					
Charitable activities	7	245,481	153,359	398,840	501,463
<b>Total</b>		<b>246,558</b>	<b>153,359</b>	<b>399,917</b>	<b>502,108</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>147,559</b>	<b>(33,395)</b>	<b>114,164</b>	<b>140,725</b>
<b>Transfers between funds</b>	16	<b>9,220</b>	<b>(9,220)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>156,779</b>	<b>(42,615)</b>	<b>114,164</b>	<b>140,725</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>443,140</b>	<b>94,351</b>	<b>537,491</b>	<b>396,766</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>599,919</b>	<b>51,736</b>	<b>651,655</b>	<b>537,491</b>

The notes form part of these financial statements

## Tendring Community Transport

### Balance Sheet 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	150,565	-	150,565	191,482
<b>CURRENT ASSETS</b>					
Debtors	14	13,151	-	13,151	18,690
Cash at bank and in hand		458,570	51,736	510,306	353,603
		<u>471,721</u>	<u>51,736</u>	<u>523,457</u>	<u>372,293</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(22,367)	-	(22,367)	(26,284)
		<u>449,354</u>	<u>51,736</u>	<u>501,090</u>	<u>346,009</u>
<b>NET CURRENT ASSETS</b>					
		<u>449,354</u>	<u>51,736</u>	<u>501,090</u>	<u>346,009</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>599,919</u>	<u>51,736</u>	<u>651,655</u>	<u>537,491</u>
<b>NET ASSETS</b>					
		<u>599,919</u>	<u>51,736</u>	<u>651,655</u>	<u>537,491</u>
<b>FUNDS</b>					
Unrestricted funds	16			599,919	443,140
Restricted funds				51,736	94,351
<b>TOTAL FUNDS</b>					
				<u>651,655</u>	<u>537,491</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Tendring Community Transport**

**Balance Sheet - continued**  
**31 March 2021**

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

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

  
.....  
R C Hansen - Trustee

The notes form part of these financial statements

**Tendring Community Transport**

**Cash Flow Statement  
for the Year Ended 31 March 2021**

	Notes	31.3.21 £	31.3.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	168,624	172,508
Net cash provided by operating activities		<u>168,624</u>	<u>172,508</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(16,519)	(119,393)
Sale of tangible fixed assets		4,000	2,000
Interest received		598	1,006
Net cash used in investing activities		<u>(11,921)</u>	<u>(116,387)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>156,703</u>	<u>56,121</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>353,603</u>	<u>297,482</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>510,306</u></u>	<u><u>353,603</u></u>

The notes form part of these financial statements

## Tendring Community Transport

### Notes to the Cash Flow Statement for the Year Ended 31 March 2021

#### 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21 £	31.3.20 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	114,164	140,725
<b>Adjustments for:</b>		
Depreciation charges	47,860	31,679
Loss/(profit) on disposal of fixed assets	5,576	(1,061)
Interest received	(598)	(1,006)
Decrease in debtors	5,539	2,323
Decrease in creditors	(3,917)	(152)
<b>Net cash provided by operations</b>	<u>168,624</u>	<u>172,508</u>

#### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
<b>Net cash</b>			
Cash at bank and in hand	353,603	156,703	510,306
	<u>353,603</u>	<u>156,703</u>	<u>510,306</u>
<b>Total</b>	<u>353,603</u>	<u>156,703</u>	<u>510,306</u>

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## Tendring Community Transport

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Gifts	8,414	7,429
Donations and grants	302,355	346,715
	<u>310,769</u>	<u>354,144</u>

#### 3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Transport income	194,417	268,133
	<u>194,417</u>	<u>268,133</u>

#### 4. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	598	1,006
	<u>598</u>	<u>1,006</u>

#### 5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.21	31.3.20
	£	£
BSOG	7,847	17,264
Other income	450	1,225
	<u>8,297</u>	<u>18,489</u>

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Bus Service Operators Grant	7,847	17,264
	<u>7,847</u>	<u>17,264</u>

#### 6. RAISING FUNDS

##### Raising donations and legacies

	31.3.21	31.3.20
	£	£
Advertising	473	645
	<u>473</u>	<u>645</u>

## Tendring Community Transport

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 6. RAISING FUNDS - continued

##### Other trading activities

	31.3.21	31.3.20
	£	£
Bad debts	604	-
	<u>        </u>	<u>        </u>
Aggregate amounts	1,077	645
	<u>        </u>	<u>        </u>

#### 7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	396,058	2,782	398,840
	<u>        </u>	<u>        </u>	<u>        </u>

#### 8. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Charitable activities	69	2,713	2,782
	<u>        </u>	<u>        </u>	<u>        </u>

#### 9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	47,860	31,679
(Deficit)/surplus on disposal of fixed assets	5,576	(1,061)
	<u>        </u>	<u>        </u>

#### 10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

## Tendring Community Transport

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 11. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	222,488	246,087
Social security costs	8,761	12,607
Other pension costs	1,404	2,156
	<u>232,653</u>	<u>260,850</u>

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

	31.3.21	31.3.20
Direct charitable work	<u>17</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

#### 12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	136,150	217,994	354,144
<b>Charitable activities</b>			
Charitable activities	18,489	-	18,489
Other trading activities	268,133	-	268,133
Investment income	1,006	-	1,006
Other income	1,061	-	1,061
<b>Total</b>	<u>424,839</u>	<u>217,994</u>	<u>642,833</u>
<b>EXPENDITURE ON</b>			
Raising funds	645	-	645
<b>Charitable activities</b>			
Charitable activities	456,213	45,250	501,463
<b>Total</b>	<u>456,858</u>	<u>45,250</u>	<u>502,108</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(32,019)</u>	<u>172,744</u>	<u>140,725</u>
<b>Transfers between funds</b>	<u>119,393</u>	<u>(119,393)</u>	<u>-</u>
<b>Net movement in funds</b>	<u>87,374</u>	<u>53,351</u>	<u>140,725</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>355,766</u>	<u>41,000</u>	<u>396,766</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>443,140</u></u>	<u><u>94,351</u></u>	<u><u>537,491</u></u>

**Tendring Community Transport**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**13. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 April 2020	17,195	576,536	593,731
Additions	-	16,519	16,519
Disposals	-	(89,365)	(89,365)
	<u>17,195</u>	<u>503,690</u>	<u>520,885</u>
<b>DEPRECIATION</b>			
At 1 April 2020	11,967	390,282	402,249
Charge for year	784	47,076	47,860
Eliminated on disposal	-	(79,789)	(79,789)
	<u>12,751</u>	<u>357,569</u>	<u>370,320</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>4,444</u>	<u>146,121</u>	<u>150,565</u>
At 31 March 2020	<u>5,228</u>	<u>186,254</u>	<u>191,482</u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21 £	31.3.20 £
Trade debtors	25	5,108
Other debtors	4,368	4,368
Prepayments	8,758	9,214
	<u>13,151</u>	<u>18,690</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21 £	31.3.20 £
Trade creditors	1,299	559
Social security and other taxes	4,068	4,197
Other creditors	540	1,260
Accruals and deferred income	13,760	17,568
Accrued expenses	2,700	2,700
	<u>22,367</u>	<u>26,284</u>

## Tendring Community Transport

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 16. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	443,140	147,559	9,220	599,919
<b>Restricted funds</b>				
NEE CCG	53,562	(27,687)	-	25,875
CVST Transformation Fund	40,789	(40,789)	-	-
Lottery Community Fund	-	26,256	(9,220)	17,036
Essex Community Foundation	-	8,825	-	8,825
	<u>94,351</u>	<u>(33,395)</u>	<u>(9,220)</u>	<u>51,736</u>
<b>TOTAL FUNDS</b>	<u>537,491</u>	<u>114,164</u>	<u>-</u>	<u>651,655</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	254,996	(107,437)	147,559
Essex County Council	128,721	(128,721)	-
Tendring District Council (Covid grants)	10,400	(10,400)	-
	<u>394,117</u>	<u>(246,558)</u>	<u>147,559</u>
<b>Restricted funds</b>			
NEE CCG	-	(27,687)	(27,687)
CVST Transformation Fund	-	(40,789)	(40,789)
Lottery Community Fund	89,170	(62,914)	26,256
Essex Community Foundation	30,794	(21,969)	8,825
	<u>119,964</u>	<u>(153,359)</u>	<u>(33,395)</u>
<b>TOTAL FUNDS</b>	<u>514,081</u>	<u>(399,917)</u>	<u>114,164</u>

## Tendring Community Transport

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 16. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General fund	355,766	(32,019)	119,393	443,140
<b>Restricted funds</b>				
Community Initiative Fund	10,000	(10,000)	-	-
Frank Litchfield Trust	8,000	(8,000)	-	-
Harwich Haven Authority	2,000	(2,000)	-	-
CVST Winter Warm Project	1,000	(1,000)	-	-
NEE CCG	20,000	41,955	(8,393)	53,562
Colchester Catalyst	-	10,000	(10,000)	-
CVST Transformation Fund	-	50,789	(10,000)	40,789
Clothworkers Fund	-	25,000	(25,000)	-
Trusthouse Charitable Foundation	-	30,000	(30,000)	-
Lottery Community Fund	-	26,000	(26,000)	-
Essex Community Foundation	-	10,000	(10,000)	-
	<u>41,000</u>	<u>172,744</u>	<u>(119,393)</u>	<u>94,351</u>
<b>TOTAL FUNDS</b>	<u>396,766</u>	<u>140,725</u>	<u>-</u>	<u>537,491</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	424,839	(456,858)	(32,019)
<b>Restricted funds</b>			
Community Initiative Fund	-	(10,000)	(10,000)
Frank Litchfield Trust	-	(8,000)	(8,000)
Harwich Haven Authority	-	(2,000)	(2,000)
CVST Winter Warm Project	-	(1,000)	(1,000)
NEE CCG	62,495	(20,540)	41,955
Colchester Catalyst	10,000	-	10,000
CVST Transformation Fund	54,499	(3,710)	50,789
Clothworkers Fund	25,000	-	25,000
Trusthouse Charitable Foundation	30,000	-	30,000
Lottery Community Fund	26,000	-	26,000
Essex Community Foundation	10,000	-	10,000
	<u>217,994</u>	<u>(45,250)</u>	<u>172,744</u>
<b>TOTAL FUNDS</b>	<u>642,833</u>	<u>(502,108)</u>	<u>140,725</u>

## Tendring Community Transport

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	355,766	115,540	128,613	599,919
<b>Restricted funds</b>				
Community Initiative Fund	10,000	(10,000)	-	-
Frank Litchfield Trust	8,000	(8,000)	-	-
Harwich Haven Authority	2,000	(2,000)	-	-
CVST Winter Warm Project	1,000	(1,000)	-	-
NEE CCG	20,000	14,268	(8,393)	25,875
Colchester Catalyst	-	10,000	(10,000)	-
CVST Transformation Fund	-	10,000	(10,000)	-
Clothworkers Fund	-	25,000	(25,000)	-
Trusthouse Charitable Foundation	-	30,000	(30,000)	-
Lottery Community Fund	-	52,256	(35,220)	17,036
Essex Community Foundation	-	18,825	(10,000)	8,825
	<u>41,000</u>	<u>139,349</u>	<u>(128,613)</u>	<u>51,736</u>
<b>TOTAL FUNDS</b>	<u>396,766</u>	<u>254,889</u>	<u>-</u>	<u>651,655</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	679,835	(564,295)	115,540
Essex County Council	128,721	(128,721)	-
Tendring District Council (Covid grants)	10,400	(10,400)	-
	<u>818,956</u>	<u>(703,416)</u>	<u>115,540</u>
<b>Restricted funds</b>			
Community Initiative Fund	-	(10,000)	(10,000)
Frank Litchfield Trust	-	(8,000)	(8,000)
Harwich Haven Authority	-	(2,000)	(2,000)
CVST Winter Warm Project	-	(1,000)	(1,000)
NEE CCG	62,495	(48,227)	14,268
Colchester Catalyst	10,000	-	10,000
CVST Transformation Fund	54,499	(44,499)	10,000
Clothworkers Fund	25,000	-	25,000
Trusthouse Charitable Foundation	30,000	-	30,000
Lottery Community Fund	115,170	(62,914)	52,256
Essex Community Foundation	40,794	(21,969)	18,825
	<u>337,958</u>	<u>(198,609)</u>	<u>139,349</u>
<b>TOTAL FUNDS</b>	<u>1,156,914</u>	<u>(902,025)</u>	<u>254,889</u>

## **Tendring Community Transport**

### **Notes to the Financial Statements - continued for the Year Ended 31 March 2021**

#### **16. MOVEMENT IN FUNDS - continued**

##### **Tendring District Council grants**

These grants were provided to help with the additional costs associated with Covid-19.

##### **Essex Community Foundation**

These funds were provided to provide support for the additional costs associated with Covid-19.

##### **Lottery Fund**

These funds were provided to help with vehicle running costs and the associated enhanced health and safety costs on each vehicle.

#### **17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

## Tendring Community Transport

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	8,414	7,429
Donations and grants	302,355	346,715
	<u>310,769</u>	<u>354,144</u>
<b>Other trading activities</b>		
Transport income	194,417	268,133
<b>Investment income</b>		
Deposit account interest	598	1,006
<b>Charitable activities</b>		
BSOG	7,847	17,264
Other income	450	1,225
	<u>8,297</u>	<u>18,489</u>
<b>Other income</b>		
Gain on sale of tangible fixed assets	-	1,061
	<u>514,081</u>	<u>642,833</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising	473	645
<b>Other trading activities</b>		
Bad debts	604	-
<b>Charitable activities</b>		
Wages	222,488	246,087
Social security	8,761	12,607
Pensions	1,404	2,156
Rent, rates and water	8,748	8,361
Insurance	4,564	2,400
Light and heat	1,528	1,479
Telephone	1,705	1,541
Postage and stationery	2,213	2,270
Sundries	600	798
Motor expenses	71,307	172,028
Travel	-	171
Subscriptions	280	310
Repairs and maintenance	691	833
Staff Training	1,367	659
Carried forward	325,656	451,700

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## Tendring Community Transport

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
<b>Charitable activities</b>		
Brought forward	325,656	451,700
Volunteer expenses	92	2,214
Computer support	4,598	4,401
Legal & professional	117	380
Social car	8,158	8,316
Protective clothing	4,001	-
Depreciation of tangible fixed assets	47,860	31,679
Loss on sale of tangible fixed assets	5,576	-
	<u>396,058</u>	<u>498,690</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	69	60
<b>Governance costs</b>		
Accountancy and legal fees	2,713	2,713
Total resources expended	<u>399,917</u>	<u>502,108</u>
<b>Net income</b>	<u>114,164</u>	<u>140,725</u>

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