

# CROYDON ACCESSIBLE TRANSPORT

England & Wales · Charity number 1078053

## Details

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**Other names** CAT, CATS

**Status** Registered

**Legal form** Charitable company

**Company number** [03857924](#)

**Registered** 1999-11-04

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

## Contact

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**Address** Cornerstone House  
14 Willis Road  
Croydon  
CR0 2XX

**Phone** 02086650861

**Email** [admin@croydonaccessibletransport.org.uk](mailto:admin@croydonaccessibletransport.org.uk)

**Website** <http://www.croydonaccessibletransport.org.uk>

## Activities

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**Objects:** THE OBJECTS OF THE COMPANY SHALL BE TO PROVIDE RELIEF TO THE PEOPLE THAT LIVE AND WORK IN THE LONDON BOROUGH OF CROYDON AND ITS ENVIRONS WHO HAVE NEED BECAUSE OF AGE, MENTAL OR PHYSICAL DISABILITY, OR POVERTY AND IN PARTICULAR, BUT NO SO AS TO LIMIT THE GENERALITY OF THE FOREGOING.

**Activities:** Not for profit community transport services provision.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

- **Area of benefit:** LONDON BOROUGH OF CROYDON AND ITS ENVIRONS.
- Croydon

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£234,399	£248,216	-	-
2024-03-31	£184,544	£231,049	-	-
2023-03-31	£169,164	£214,743	-	-
2022-03-31	£155,221	£232,190	-	-
2021-03-31	£155,497	£209,596	-	-

## Trustees

Name	Role	Appointed
Christopher Edward Thomas		2014-10-22
DAVID PETER GOLDER		2013-04-29
David Harris		2017-11-22
GERARD JOSEPH DEVINE		2024-09-04

**CROYDON ACCESSIBLE TRANSPORT**

England & Wales - Charity number 1078053

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# Accounts

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Charity number: 1078053  
Company number: 3857924

**HAMILTON - EDDY & Co**

**Chartered Accountant**

**D W Weeden** FCA

39 Tamworth Road,  
Croydon, Surrey CR0 1XU

**Tel** 020 8688 9264

**Fax** 020 8688 5292

**Email** david@hilton-eddy.co.uk

**www.hilton-eddy.co.uk**

**Croydon Accessible Transport  
(A company limited by guarantee)**

**Trustees' report and unaudited financial statements**

**for the year ended 31 March 2025**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

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**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** 1078053

**Company registration number** 3857924

**Registered office** Cornerstone House  
14 Willis Road  
Croydon  
Surrey  
CR0 2XX

**Directors / Trustees** David Golder Treasurer  
David Harris  
Christopher Thomas  
Gerard Devine Appointed 04/09/2024

**C.E.O.** Alan Voda

**Independent Examiner** David Weeden F.C.A.  
Hamilton-Eddy & Co.  
Chartered Accountant  
39 Tamworth Road  
Croydon  
Surrey  
CR0 1XU

**Bankers** Barclays Bank Plc  
Croydon Branch  
1 North End  
Croydon  
CR9 1RN

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2025**

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

**Structure, governance and management**

The organisation is a charitable company limited by guarantee, incorporated on 13 October 1999 and registered as a charity on 4 November 1999.

The Trustees, who also are the Management Committee and Directors of Croydon Accessible Transport [CAT] for the purposes of company law and who served during the year up to the date of this report are shown on page 1 of this report. The Trustees meet regularly (usually four times per year but more frequently if required) to manage the affairs of the company. The company employs a full time Chief Executive Officer (C.E.O.), who both manages the day by day administration of the Charity, and organises fund-raising initiatives. The C.E.O. is supported by an Operations Manager, 4 whole time equivalent drivers, 2 part time administrative staff and a vehicle cleaner.

The trustees have complied with the duty in the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission.

**Objectives and activities**

The Charity's objectives and principal activities are the provision of non-profit community transport services in the London Borough of Croydon and its environs. The services are provided primarily for the use of individuals in specific need who by reason of age, mental or physical disability or poverty are unable to use or have difficulty in using public transport and for use by charitable organisations or for the charitable purposes of other voluntary organisations.

The company operates minibuses (including specially adapted vehicles) for the purposes outlined above and also recruits, trains, certifies and registers volunteer drivers and assistants.

**Achievements and performance**

The C.E.O's report and the Chairman's report follow this report.

**Financial review**

*Finance*

2024/25 shows a deficit for the year of £13,817 (2023/24: deficit £46,505. General funds now stand at £133,078.

*Reserves*

The directors feel that funds to cover say 3 months operating costs should be maintained.

*Risk*

In today's litigious society, the directors feel that it is important, not only to have the correct insurance policies in place but also to ensure that at all times vehicles are correctly maintained and certificated and that all of our staff are also correctly trained and certificated as well for the roles they perform. Our vehicles are regularly inspected to ensure that any defects are dealt with quickly and staff are monitored closely to ensure that the highest standards of service are provided to all of our customers.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2025**

**Statement of trustees' responsibilities**

The trustees (who are also directors of Croydon Accessible Transport for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board on 7 October 2025 and signed on its behalf by:



**David Golder**  
**Director**

**Croydon Accessible Transport  
(A company limited by guarantee)**

**C.E.O.'s report  
for the year ended 31 March 2025**

This year was characterised predominantly by a great deal of determination and perseverance from all at CAT. Staff, volunteers and trustees worked relentlessly to overcome numerous obstacles. CAT was challenged in fundamental ways and faced some very big issues. Not least of which was the decision of the council to sell the home of CAT, and many other Croydon VSC organisations for the last 25 years, Cornerstone House.

In addition, the implementation of the Ultra-Low Emission Zone (ULEZ) meant we had to find a way to replace non-compliant members of the CAT fleet. A task made all the more difficult with the cost of vehicles at an all-time high. By taking advantage of the Mayor of London's scrappage scheme, CAT ultimately received three successful scrappage grants. However, the process was fraught with difficulties and far from the advertised '10-day response time'. The whole process took 10 months, many, many emails to DVLA, and succeeded only after the intervention of London Assembly member representative for Croydon and Sutton, Neil Garratt. A heartfelt thank you to Neil in stepping in to finally resolve a hitherto unrelenting impediment.

Following an attempted computer hack of HMRC, CAT had its VAT account closed down. This posed serious issues for CAT and led to several frustrating months of continuous bureaucratic struggle before normal service was restored.

However, over the course of the year CAT continued to provide its services in spite of losing three community minibuses. The rationalisation of resources led to an inevitable drop in overall service provision. Despite the challenges, CAT set about preparing for the future. With generous donations, the training room was created as a space to provide MiDAS, PATS and other training opportunities. Replacement vehicles were sourced and preparations made for CAT to increase its service provision.

CAT has pursued a number of options for an alternate operating base, most notably at a base in conjunction with Croydon council. Unfortunately, after an assessment of the building by the council, they decided not to continue with the opportunity. The search for new premises continues.

On a brighter note, the Xplorer outings service has continued to flourish. With the wonderful support of volunteer Shirley Springer, the outings service brings a popular, much needed, and valued service to older people and those with mobility issues in Croydon.

I am happy to say that CAT has been awarded the opportunity to carry out work for the Croydon council SEN transport services. This will mean that CAT can begin to develop its services transporting more people with disabilities in 2025.

Once again, the dedicated contribution to the running of CAT by Rosalyn Jackson and Jay Harry must be acknowledged. As well as all her other duties, Ros took the lead in the unenviable aforementioned battle with HMRC. Jay has brought his talents to bear ensuring CAT's fleet is kept up to date, as well as training drivers, PAs and supporting CAT services with driving.

The partnership between CAT and Harrow Community Transport (Harrow CT) continues to grow and strengthen. Harrow CT has worked with CAT to assist in operational capacity, particularly with buses.



**Alan Voda**

**C.E.O.**

7 October 2025

**Croydon Accessible Transport  
(A company limited by guarantee)**

**Chairman's report  
for the year ended 31 March 2025**

Once again, I find it necessary to advise that once again we had a deficit for the years trading of £13,817, somewhat better than the previous year's loss of £46,505. The reason for this improvement is mainly due to the Mayor of London's scrappage scheme of diesel engine vehicles.

I must pay tribute to our CEO, Alan Voda who has worked very hard on behalf of CAT helping to cement links to London Borough of Croydon's SEN transport department and we have successfully run training courses for their Patient Attendant recruits. Alan made great efforts to source a suitable vehicle for SEN taxi runs and finally found one in Leeds which he managed to take delivery in May 2025.

I must also give a hearty thank you to Rosamund Jackson, our administrator and Jay Harry who besides being vehicle manager, runs our training wing and drives as well.

Our security of tenancy at Cornerstone was also extended from December 2024 to September 2025.

Also thanks to our directors for their belief in CAT.



**Christopher Thomas  
Chairman**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of Croydon Accessible Transport.**

I report on the accounts of Croydon Accessible Transport for the year ended 31 March 2025 set out on pages 2 to 15.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**David Weeden**

F.C.A.

**Independent examiner**

Hamilton-Eddy & Co.

Chartered Accountants

39 Tamworth Road

Croydon

CR0 1XU

**Date: 7 October 2025**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 March 2025**

	Notes	Unrestricted funds £	2025 Total £	2024 Total £
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Voluntary income	4	11,388	11,388	10,555
Activities for generating funds	5	221,849	221,849	172,966
Investment income	6	1,162	1,162	1,023
<b>Total incoming resources</b>		<u>234,399</u>	<u>234,399</u>	<u>184,544</u>
<b>Resources expended</b>				
Charitable activities	7	245,766	245,766	228,349
Governance costs	8	2,450	2,450	2,700
<b>Total resources expended</b>		<u>248,216</u>	<u>248,216</u>	<u>231,049</u>
<b>Net incoming/(outgoing) resources for the year</b>		(13,817)	(13,817)	(46,505)
Total funds brought forward		<u>146,895</u>	<u>146,895</u>	<u>193,400</u>
<b>Total funds carried forward</b>		<u>133,078</u>	<u>133,078</u>	<u>146,895</u>

The notes on pages 10 to 15 form an integral part of these financial statements.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Statement of financial position**  
**as at 31 March 2025**

	Notes	£	2025	£	2024	£
<b>Fixed assets</b>						
Tangible assets	13		26,679		33,963	
<b>Current assets</b>						
Debtors	14	39,748		39,703		
Cash at bank and in hand		91,193		99,616		
		<u>130,941</u>		<u>139,319</u>		
<b>Creditors: amounts falling due within one year</b>	15	<u>(24,542)</u>		<u>(26,387)</u>		
<b>Net current assets</b>			106,399		112,932	
<b>Net assets</b>			<u>133,078</u>		<u>146,895</u>	
<b>Funds</b>	16					
Unrestricted income funds			133,078		146,895	
<b>Total funds</b>			<u>133,078</u>		<u>146,895</u>	

The Statement of financial position continues on the following page.

The notes on pages 10 to 15 form an integral part of these financial statements.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Statement of financial position (continued)**

**Trustees statements required by the Companies Act 2006**  
**for the year ended 31 March 2025**

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2025.
- (c) that the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'

The financial statements were approved by the board on 7 October 2025 and signed on its behalf by:



**David Golder**  
Director



**Christopher Thomas**  
Director

**Company number: 3857924**

**The notes on pages 10 to 15 form an integral part of these financial statements.**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2025**

**1. General Information**

The company is a private company, limited by guarantee, registered in England. The address of the registered office is Cornerstone House, 14 Willis Road, Croydon, Surrey, CR0 2XX.

**2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**3. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

**3.1. Basis of accounting**

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern - There are no material uncertainties about the charity's ability to continue.

**Fund Accounting**

- Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.
- Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.
- Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one or two sub-classes: restricted income funds or endowment funds.

**3.2. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable. In 2009 this policy was changed relating to grants for the purchase of fixed assets - these are now treated as deferred income and released at the same rate as the asset is being depreciated.

Income from investments is included in the year in which it is receivable.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2025**

**3.3. Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**3.4. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - over 5 years straight line  
 Motor vehicles - new - over 8 years straight line  
 Motor vehicles - 2nd hand - over 2 years straight line  
 Motor Cars - over 5 years straight line  
 Tangible fixed assets costing less than £750 are written off on acquisition.

**3.5. Defined contribution pension schemes**

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

**4. Voluntary income**

	Unrestricted funds £	2025 Total £	2024 Total £
Donations	1,552	1,552	-
Grants - BSOG	4,836	4,836	5,555
HMRC - Employment Allowance	5,000	5,000	5,000
	<u>11,388</u>	<u>11,388</u>	<u>10,555</u>

**5. Activities for generating funds**

	Unrestricted funds £	2025 Total £	2024 Total £
Group Transport	72,597	72,597	96,435
Driver Training	54,350	54,350	8,416
Driver Service	64,819	64,819	66,095
Membership Subscriptions	2,116	2,116	2,020
Profit on disposal of fixed assets	27,967	27,967	-
	<u>221,849</u>	<u>221,849</u>	<u>172,966</u>

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2025**

**6. Investment income**

	Unrestricted funds £	2025 Total £	2024 Total £
Bank interest receivable	1,162	1,162	1,023
	<u>1,162</u>	<u>1,162</u>	<u>1,023</u>

**7. Costs of charitable activities**

	Unrestricted funds £	2025 Total £	2024 Total £
Salaries and Wages	130,088	130,088	114,769
Employer's NIC	9,108	9,108	8,582
Staff - Pension costs	2,602	2,602	2,112
HCT Management Charge	17,043	17,043	13,597
Office Rent	11,444	11,444	9,120
Advertising	-	-	1,269
Insurance	2,909	2,909	2,698
General Expenses	1,907	1,907	664
Vehicle Running Costs	55,084	55,084	54,014
Equipment hire, renewal & support	401	401	2,176
Travel & Subsistence	1,667	1,667	1,799
Professional Fees	3,243	3,243	6,845
Payroll Administration	835	835	747
Telephone	1,334	1,334	1,457
Printing & Stationery	765	765	1,176
Depreciation	7,284	7,284	7,284
Subscriptions	52	52	40
	<u>245,766</u>	<u>245,766</u>	<u>228,349</u>

**8. Governance costs**

	Unrestricted funds £	2025 Total £	2024 Total £
Independent Examiner fees	2,450	2,450	2,700
	<u>2,450</u>	<u>2,450</u>	<u>2,700</u>

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2025**

**9. Net outgoing resources for the year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation and other amounts written off tangible fixed assets	7,284	7,284
Independent Examiner's remuneration		--
- Independent Examination of the accounts	1,750	2,100
- Certification of B.S.O.G. claims	700	600
and after crediting:		
Profit on disposal of tangible fixed assets	<u>27,967</u>	<u>-</u>

**10. Employees**

<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	130,088	114,769
HCT Management charge	17,043	13,597
Social security costs	9,108	8,582
Pension costs	2,602	2,112
	<u>158,841</u>	<u>139,060</u>

No employee received emoluments of more than £60,000 (2024 : None).

**Number of employees**

The average monthly headcount of paid employees (including the trustees) during the year was as follows:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Paid Drivers	8	6
Management and administration	2	2
	<u>10</u>	<u>8</u>

**11. Pension costs**

The company operates a defined contribution pension scheme in respect of workplace pensions. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Pension charge	<u>2,602</u>	<u>2,112</u>

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2025**

**12. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**13. Tangible fixed assets**

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2024	21,365	166,012	187,377
Disposals	-	(4,100)	(4,100)
At 31 March 2025	<u>21,365</u>	<u>161,912</u>	<u>183,277</u>
<b>Depreciation</b>			
At 1 April 2024	21,365	132,049	153,414
Charge for the year	-	7,284	7,284
On disposals	-	(4,100)	(4,100)
At 31 March 2025	<u>21,365</u>	<u>135,233</u>	<u>156,598</u>
<b>Net book values</b>			
At 31 March 2025	<u>-</u>	<u>26,679</u>	<u>26,679</u>
At 31 March 2024	<u>-</u>	<u>33,963</u>	<u>33,963</u>

**14. Debtors**

	2025 £	2024 £
Trade debtors	22,574	13,869
Prepayments and Accrued Income	17,174	22,944
Other debtors	-	2,890
	<u>39,748</u>	<u>39,703</u>

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2025**

**15. Creditors: amounts falling due within one year**

	2025	2024
	£	£
Trade creditors	19,185	23,728
Other taxes and social security	2,132	-
Accruals	3,225	2,659
	<u>24,542</u>	<u>26,387</u>

**16. Analysis of net assets between funds**

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 March 2025 as represented by:		
Tangible fixed assets	26,679	26,679
Current assets	130,941	130,941
Current liabilities	(24,542)	(24,542)
	<u>133,078</u>	<u>133,078</u>

**17. Unrestricted funds**

	At 1 April 2024 £	Incoming resources £	Outgoing resources £	At 31 March 2025 £
General Fund	146,895	234,399	(248,216)	133,078
	<u>146,895</u>	<u>234,399</u>	<u>(248,216)</u>	<u>133,078</u>

**Purposes of unrestricted funds**

The General Fund provides for the provision of head office services.

**18. Company limited by guarantee**

Croydon Accessible Transport is a company limited by guarantee and accordingly does not have a share capital.

From 26/01/2024, Croydon Accessible Transport is a single member company with the sole member being Harrow Community Transport (company No. 0546556). The sole member undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while they are a member, or within one year after they cease to be a member.

**CROYDON ACCESSIBLE TRANSPORT**

England & Wales - Charity number 1078053

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# Accounts

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Charity number: 1078053  
Company number: 3857924

**HAMILTON-EDDY & Co**

**Chartered Accountant**

**D W Weeden** FCA

39 Tamworth Road,  
Croydon, Surrey CR0 1XU

**Tel** 020 8688 9264

**Fax** 020 8688 5292

**Email** david@hilton-eddy.co.uk

**www**.hilton-eddy.co.uk

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Trustees' report and unaudited financial statements**

**for the year ended 31 March 2024**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

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**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** 1078053

**Company registration number** 3857924

**Registered office** Cornerstone House  
14 Willis Road  
Croydon  
Surrey  
CR0 2XX

**Directors / Trustees** David Golder Treasurer  
David Harris  
Christopher Thomas

**C.E.O.** Alan Voda

**Independent Examiner** David Weeden F.C.A.  
Hamilton-Eddy & Co.  
Chartered Accountant  
39 Tamworth Road  
Croydon  
Surrey  
CR0 1XU

**Bankers** Barclays Bank Plc  
Croydon Branch  
1 North End  
Croydon  
CR9 1RN

## **Croydon Accessible Transport (A company limited by guarantee)**

### **Report of the trustees (incorporating the directors' report) for the year ended 31 March 2024**

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

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

The organisation is a charitable company limited by guarantee, incorporated on 13 October 1999 and registered as a charity on 4 November 1999.

The Trustees, who also are the Management Committee and Directors of Croydon Accessible Transport [CAT] for the purposes of company law and who served during the year up to the date of this report are shown on page 1 of this report. The Trustees meet regularly (usually four times per year but more frequently if required) to manage the affairs of the company. The company employs a full time Chief Executive Officer (C.E.O.), who both manages the day by day administration of the Charity, and organises fund-raising initiatives. The C.E.O. is supported by an Operations Manager, 4 whole time equivalent drivers, 2 part time administrative staff and a vehicle cleaner.

The trustees have complied with the duty in the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission.

#### **Objectives and activities**

The Charity's objectives and principal activities are the provision of non-profit community transport services in the London Borough of Croydon and its environs. The services are provided primarily for the use of individuals in specific need who by reason of age, mental or physical disability or poverty are unable to use or have difficulty in using public transport and for use by charitable organisations or for the charitable purposes of other voluntary organisations.

The company operates minibuses (including specially adapted vehicles) for the purposes outlined above and also recruits, trains, certifies and registers volunteer drivers and assistants.

#### **Achievements and performance**

The C.E.O.'s report and the Chairman's report follow this report.

#### **Financial review**

##### *Finance*

2023/24 shows a deficit for the year of £46,505 (2022/23: deficit £35,465. General funds now stand at £146,895.

##### *Reserves*

The directors feel that funds to cover say 3 months operating costs should be maintained.

##### *Risk*

In today's litigious society, the directors feel that it is important, not only to have the correct insurance policies in place but also to ensure that at all times vehicles are correctly maintained and certificated and that all of our staff are also correctly trained and certificated as well for the roles they perform. Our vehicles are regularly inspected to ensure that any defects are dealt with quickly and staff are monitored closely to ensure that the highest standards of service are provided to all of our customers.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2024**

**Statement of trustees' responsibilities**

The trustees (who are also directors of Croydon Accessible Transport for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board on 25 November 2024 and signed on its behalf by:



**David Golder**  
**Director**

**Croydon Accessible Transport  
(A company limited by guarantee)**

**C.E.O.'s report  
for the year ended 31 March 2024**

Building on the efforts of the previous financial year CAT has continued to move forward both constitutionally, and developmentally.

Constitutionally, the change of control voted for at the CAT AGM in 2023 has now been completed. The relationship has been further cemented by the appointment of Harrow Community Transport Chairman Gerry Devine to the CAT board in September 2024.

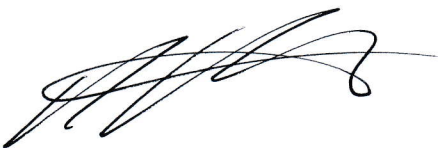
CAT has continued to provide an outstanding service to its members throughout the year. Although passenger numbers are slightly down on the previous year, mileage has grown by 2%, and overall transport levels remain higher than the period to March 2022. All this despite the reduced availability of vehicles within the CAT fleet. Also, the deeply saddening news that CAT would have to leave Cornerstone House by the end of 2024.

Cornerstone House has been home to CAT and many other Voluntary, Community and Faith Sector (VCFS) for over 25 years. However, due to Croydon council's catastrophic financial situation, Cornerstone House will be utilised to assist in meeting the council's debt. CAT has been working closely with the council and hopes to have an alternate base agreed soon.

The work CAT has achieved during the period 2023 - 24 is testament to the resourceful and hard working operations team of Rosalyn Jackson and Jay Harry. Working together with its membership and CAT volunteers, CAT has ensured services such as group transport, the Xplorer outings and driver training are available for those most in need across the borough.

CAT may be operating from a new home in 2025 but that won't diminish the determination to continue bringing relief and support to those most in need in Croydon.

I wish everyone all the very best for the coming year.



**Alan Voda**  
**C.E.O.**  
25 November 2024

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Chairman's report**  
**for the year ended 31 March 2024**

You will recall that at our last AGM held on 26th April 2023 for the year ended 31 March 2022, I mentioned that the reported loss for that year was £ 79,969 but that we still had a balance of £154,206 at the bank less liabilities of £4,895.

Regretfully, I must report a further loss for the year ended 2024 about which David Golder will give you further details later. You will also recall that the directors recommended making a formal link with Harrow Community Transport. Later, at the same meeting our members passed a Special Resolution voting themselves out of office to be replaced by HCT.

After a false start, hoping that we could use one firm of solicitors but after an "Online" meeting they decided that we need to appoint our own firm.

This we duly did, and the paperwork mounted. HCT suffered delays due to a problem with their Memorandum of Articles which had to be corrected first. All the necessary bits of paper were submitted to the Charity Commission in December 2023 and finalisation of the merge of control was agreed in February 2024.

I will leave our acting CEO, Alan Voda, to tell you more about our new training facilities and his discussions with London Borough of Croydon, and other efforts he has made to add to our income producing activities.

Lastly, I want to say a big thank you to both our Administrator, Rosalyn Jackson and Jay Harry who have both worked extremely hard to keep CAT going.



**Christopher Thomas**  
**Chairman**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of Croydon Accessible Transport.**

I report on the accounts of Croydon Accessible Transport for the year ended 31 March 2024 set out on pages 2 to 15.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**David Weeden**

F.C.A.

**Independent examiner**

Hamilton-Eddy & Co.  
Chartered Accountants  
39 Tamworth Road  
Croydon  
CR0 1XU

**Date: 25 November 2024**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 March 2024**

	Notes	Unrestricted funds £	2024 Total £	2023 Total £
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Voluntary income	4	10,555	10,555	10,114
Activities for generating funds	5	172,966	172,966	168,931
Investment income	6	1,023	1,023	233
<b>Total incoming resources</b>		<u>184,544</u>	<u>184,544</u>	<u>179,278</u>
<b>Resources expended</b>				
Charitable activities	7	228,349	228,349	212,693
Governance costs	8	2,700	2,700	2,050
<b>Total resources expended</b>		<u>231,049</u>	<u>231,049</u>	<u>214,743</u>
<b>Net incoming/(outgoing) resources for the year</b>		(46,505)	(46,505)	(35,465)
Total funds brought forward		<u>193,400</u>	<u>193,400</u>	<u>228,865</u>
<b>Total funds carried forward</b>		<u>146,895</u>	<u>146,895</u>	<u>193,400</u>

The notes on pages 10 to 15 form an integral part of these financial statements.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Statement of financial position**  
**as at 31 March 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		33,963		41,247
<b>Current assets</b>					
Debtors	14	39,703		38,312	
Cash at bank and in hand		99,616		122,175	
		<u>139,319</u>		<u>160,487</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(26,387)</u>		<u>(8,334)</u>	
<b>Net current assets</b>			<u>112,932</u>		<u>152,153</u>
<b>Net assets</b>			<u>146,895</u>		<u>193,400</u>
<b>Funds</b>	16				
Unrestricted income funds			<u>146,895</u>		<u>193,400</u>
<b>Total funds</b>			<u>146,895</u>		<u>193,400</u>

The Statement of financial position continues on the following page.

The notes on pages 10 to 15 form an integral part of these financial statements.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Statement of financial position (continued)**

**Trustees statements required by the Companies Act 2006  
for the year ended 31 March 2024**

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2024.
- (c) that the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 ' The Financial Reporting Standard applicable in the UK and Republic of Ireland'

The financial statements were approved by the board on 25 November 2024 and signed on its behalf by:



**David Golder**  
Director



**Christopher Thomas**  
Director

**Company number: 3857924**

**The notes on pages 10 to 15 form an integral part of these financial statements.**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2024**

**1. General Information**

The company is a private company, limited by guarantee, registered in England. The address of the registered office is Cornerstone House, 14 Willis Road, Croydon, Surrey, CR0 2XX.

**2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**3. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

**3.1. Basis of accounting**

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern - There are no material uncertainties about the charity's ability to continue.

**Fund Accounting**

- Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.
- Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.
- Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one or two sub-classes: restricted income funds or endowment funds.

**3.2. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable. In 2009 this policy was changed relating to grants for the purchase of fixed assets - these are now treated as deferred income and released at the same rate as the asset is being depreciated.

Income from investments is included in the year in which it is receivable.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2024**

**3.3. Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**3.4. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - over 5 years straight line  
 Motor vehicles - new - over 8 years straight line  
 Motor vehicles - 2nd hand - over 2 years straight line  
 Motor Cars - over 5 years straight line  
 Tangible fixed assets costing less than £750 are written off on acquisition.

**3.5. Defined contribution pension schemes**

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

**4. Voluntary income**

	<b>Unrestricted funds £</b>	<b>2024 Total £</b>	<b>2023 Total £</b>
Grants - BSOG	5,555	5,555	5,114
HMRC - Employment Allowance	5,000	5,000	5,000
	<u>10,555</u>	<u>10,555</u>	<u>10,114</u>

**5. Activities for generating funds**

	<b>Unrestricted funds £</b>	<b>2024 Total £</b>	<b>2023 Total £</b>
Group Transport	96,435	96,435	94,711
Driver Training	8,416	8,416	12,477
Driver Service	66,095	66,095	60,703
Membership Subscriptions	2,020	2,020	1,040
	<u>172,966</u>	<u>172,966</u>	<u>168,931</u>

**Croydon Accessible Transport  
(A company limited by guarantee)**

**Notes to financial statements  
for the year ended 31 March 2024**

**6. Investment income**

	<b>Unrestricted funds £</b>	<b>2024 Total £</b>	<b>2023 Total £</b>
Bank interest receivable	1,023	1,023	233
	<u>1,023</u>	<u>1,023</u>	<u>233</u>

**7. Costs of charitable activities**

	<b>Unrestricted funds £</b>	<b>2024 Total £</b>	<b>2023 Total £</b>
Salaries and Wages	114,769	114,769	104,861
Employer's NIC	8,582	8,582	8,181
Staff - Pension costs	2,112	2,112	1,716
HCT Management Charge	13,597	13,597	10,626
Office Rent	9,120	9,120	10,010
Advertising	1,269	1,269	-
Insurance	2,698	2,698	2,578
General Expenses	664	664	236
Vehicle Running Costs	54,014	54,014	52,086
Equipment hire, renewal & support	2,176	2,176	1,046
Travel & Subsistence	1,799	1,799	899
Professional Fees	6,845	6,845	9,561
Payroll Administration	747	747	637
Telephone	1,457	1,457	1,051
Printing & Stationery	1,176	1,176	777
Depreciation	7,284	7,284	8,380
Subscriptions	40	40	48
	<u>228,349</u>	<u>228,349</u>	<u>212,693</u>

**8. Governance costs**

	<b>Unrestricted funds £</b>	<b>2024 Total £</b>	<b>2023 Total £</b>
Independent Examiner fees	2,700	2,700	2,050
	<u>2,700</u>	<u>2,700</u>	<u>2,050</u>

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2024**

**9. Net outgoing resources for the year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation and other amounts written off tangible fixed assets	7,284	8,380
Independent Examiner's remuneration		--
- Independent Examination of the accounts	2,100	1,660
- Certification of B.S.O.G. claims	600	390

**10. Employees**

<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	114,769	104,861
HCT Management charge	13,597	10,626
Social security costs	8,582	8,181
Pension costs	2,112	1,716
	<u>139,060</u>	<u>125,384</u>

No employee received emoluments of more than £60,000 (2023 : None).

**Number of employees**

The average monthly headcount of paid employees (including the trustees) during the year was as follows:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Paid Drivers	6	5
Management and administration	2	2
	<u>8</u>	<u>7</u>

**11. Pension costs**

The company operates a defined contribution pension scheme in respect of workplace pensions. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Pension charge	<u>2,112</u>	<u>1,716</u>

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2024**

**12. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

<b>13. Tangible fixed assets</b>	<b>Fixtures, fittings and equipment £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2023 and At 31 March 2024	21,365	166,012	187,377
<b>Depreciation</b>			
At 1 April 2023	21,365	124,765	146,130
Charge for the year	-	7,284	7,284
At 31 March 2024	21,365	132,049	153,414
<b>Net book values</b>			
At 31 March 2024	-	33,963	33,963
At 31 March 2023	-	41,247	41,247

**14. Debtors**

	<b>2024 £</b>	<b>2023 £</b>
Trade debtors	13,869	15,867
Prepayments and Accrued Income	22,944	19,743
Other debtors	2,890	2,702
	<u>39,703</u>	<u>38,312</u>

**15. Creditors: amounts falling due  
within one year**

	<b>2024 £</b>	<b>2023 £</b>
Trade creditors	23,728	4,062
Accruals	2,659	4,272
	<u>26,387</u>	<u>8,334</u>

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2024**

**16. Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Total funds</b>
	£	£
Fund balances at 31 March 2024 as represented by:		
Tangible fixed assets	33,963	33,963
Current assets	139,319	139,319
Current liabilities	(26,387)	(26,387)
	<u>146,895</u>	<u>146,895</u>

**17. Unrestricted funds**

	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>At 31 March 2024</b>
	£	£	£	£
General Fund	193,400	184,544	(231,049)	146,895
	<u>193,400</u>	<u>184,544</u>	<u>(231,049)</u>	<u>146,895</u>

**Purposes of unrestricted funds**

The General Fund provides for the provision of head office services.

**18. Company limited by guarantee**

Croydon Accessible Transport is a company limited by guarantee and accordingly does not have a share capital.

From 26/01/2024, Croydon Accessible Transport is a single member company with the sole member being Harrow Community Transport (company No. 0546556). The sole member undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while they are a member, or within one year after they cease to be a member.

**CROYDON ACCESSIBLE TRANSPORT**

England & Wales - Charity number 1078053

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# Accounts

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Charity number: 1078053  
Company number: 3857924

**HAMILTON-EDDY & Co**

**Chartered Accountant**

**D W Weeden** FCA

39 Tamworth Road,  
Croydon, Surrey CR0 1XU

**Tel** 020 8688 9264

**Fax** 020 8688 5292

**Email** david@hilton-eddy.co.uk

[www.hilton-eddy.co.uk](http://www.hilton-eddy.co.uk)

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Trustees' report and unaudited financial statements**

**for the year ended 31 March 2023**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

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**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Legal and administrative information**

<b>Charity number</b>	1078053	
<b>Company registration number</b>	3857924	
<b>Registered office</b>	Cornerstone House 14 Willis Road Croydon Surrey CR0 2XX	
<b>Directors / Trustees</b>	David Golder David Harris Christopher Thomas	Treasurer
<b>Secretary</b>	Rosaline Jackson	
<b>C.E.O.</b>	Alan Voda	
<b>Independent Examiner</b>	David Weeden F.C.A. Hamilton-Eddy & Co. Chartered Accountant 39 Tamworth Road Croydon Surrey CR0 1XU	
<b>Bankers</b>	Barclays Bank Plc Croydon Branch 1 North End Croydon CR9 1RN	

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2023**

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

**Structure, governance and management**

The organisation is a charitable company limited by guarantee, incorporated on 13 October 1999 and registered as a charity on 4 November 1999.

The Trustees, who also are the Management Committee and Directors of Croydon Accessible Transport [CAT] for the purposes of company law and who served during the year up to the date of this report are shown on page 1 of this report. The Trustees meet regularly (usually four times per year but more frequently if required) to manage the affairs of the company. The company employs a full time Chief Executive Officer (C.E.O.), who both manages the day by day administration of the Charity, and organises fund-raising initiatives. The C.E.O. is supported by an Operations Manager, 4 whole time equivalent drivers, 2 part time administrative staff and a vehicle cleaner.

The trustees have complied with the duty in the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission.

**Objectives and activities**

The Charity's objectives and principal activities are the provision of non-profit community transport services in the London Borough of Croydon and its environs. The services are provided primarily for the use of individuals in specific need who by reason of age, mental or physical disability or poverty are unable to use or have difficulty in using public transport and for use by charitable organisations or for the charitable purposes of other voluntary organisations.

The company operates minibuses (including specially adapted vehicles) for the purposes outlined above and also recruits, trains, certifies and registers volunteer drivers and assistants.

**Achievements and performance**

The C.E.O's report and the Chairman's report follow this report.

**Financial review**

*Finance*

2022/23 shows a deficit for the year of £35,465 (2021/22: deficit £76,969). General funds now stand at £193,400.

*Reserves*

The directors feel that funds to cover say 3 months operating costs should be maintained.

*Risk*

In today's litigious society, the directors feel that it is important, not only to have the correct insurance policies in place but also to ensure that at all times vehicles are correctly maintained and certificated and that all of our staff are also correctly trained and certificated as well for the roles they perform. Our vehicles are regularly inspected to ensure that any defects are dealt with quickly and staff are monitored closely to ensure that the highest standards of service are provided to all of our customers.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2023**

**Statement of trustees' responsibilities**

The trustees (who are also directors of Croydon Accessible Transport for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

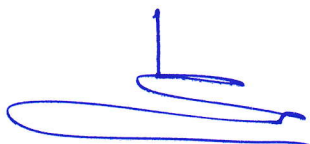
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board on 23 November 2023 and signed on its behalf by:



**David Golder**  
**Director**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**C.E.O.'s report**  
**for the year ended 31 March 2023**

2022 saw both the 70th year Jubilee celebrations and just a few short months later, the sad passing of Her Majesty Queen Elizabeth II.

Events that greatly affected the nation both on a collective and personal level. As a fan of her Majesty, I am happy to quote some of her words:

"It's worth remembering that it is often the small steps, not the giant leaps, that bring about the most lasting change."  
HM Queen Elizabeth II (25/12/2019)

During the financial year 2022-23 CAT continued to make its own 'small steps' toward change and a new future. The process of making the governance changes voted for at the AGM have been taking place gradually. The process still continues today albeit due to the slowly turning cogs of bureaucracy.

2022 also saw the implementation of the Mayor of Croydon's business plan. A plan that has affected many within the Croydon Voluntary Community and Faith Sector (VCFS), and CAT members. Croydon council's financial constraints mean that not since Covid lockdown has the operating environment been so challenging. Nonetheless, CAT has continued to serve its membership and provide services to the Croydon community.

During 2022-23 CAT saw significant increases in the number of passengers carried, and miles travelled compared to the previous period. This increase is testament to the unfailing and dedicated work of the CAT operations team of drivers and volunteers, headed up by Rosalyn and Jay

The next big challenge is the implementation of the ULEZ to outer London. Although CAT has taken steps to consolidate its current vehicle fleet, replacement vehicles will be required at some stage. The cost of vehicles has risen greatly over the past four years, a rise of 50% is not uncommon. These are challenges that will require careful consideration, some innovative solutions and a willingness to adapt to opportunities.

Over the coming year, CAT will be seeking to increase its membership and services; outings and vehicle self-drive, driver training as well as transport support for Croydon groups

CAT Trustees continue to oversee and shepherd CAT through these big changes, and I thank them for their ongoing and unfailing support of CAT.

I wish everyone the very best for the coming year.

**Alan Voda**  
**C.E.O.**  
23 November 2023

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Chairman's report**  
**for the year ended 31 March 2023**

The last year continued to be challenging, particularly having regard to the lack of local authority funding and limited commercial activity, eating into capital.

There was a loss of £35,465.

We have continued to make efforts to conclude change of control to Harrow Community Transport, currently held up by the Charity Commission.

Further to the redundancy of Rob Maachi CEO, we have been ably assisted by Alan Voda who was previously employed by CAT some years ago.

I also wish to record our continued gratitude for the loyalty and efforts of Rosalind and Jay without whom we would be nowhere.



**Christopher Thomas**  
**Chairman**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of Croydon Accessible Transport.**

I report on the accounts of Croydon Accessible Transport for the year ended 31 March 2023 set out on pages 2 to 15.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**David Weeden**

F.C.A.

**Independent examiner**

Hamilton-Eddy & Co.  
Chartered Accountants  
39 Tamworth Road  
Croydon  
CR0 1XU

**Date: 23 November 2023**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 March 2023**

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Voluntary income	4	10,114	10,114	21,448
Activities for generating funds	5	168,931	168,931	133,734
Investment income	6	233	233	39
<b>Total incoming resources</b>		<u>179,278</u>	<u>179,278</u>	<u>155,221</u>
<b>Resources expended</b>				
Charitable activities	7	212,693	212,693	224,700
Governance costs	8	2,050	2,050	7,490
<b>Total resources expended</b>		<u>214,743</u>	<u>214,743</u>	<u>232,190</u>
<b>Net incoming/(outgoing) resources for the year</b>		(35,465)	(35,465)	(76,969)
Total funds brought forward		<u>228,865</u>	<u>228,865</u>	<u>305,834</u>
<b>Total funds carried forward</b>		<u>193,400</u>	<u>193,400</u>	<u>228,865</u>

The notes on pages 10 to 15 form an integral part of these financial statements.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Statement of financial position**  
**as at 31 March 2023**

	Notes	£	2023	£	2022	£
<b>Fixed assets</b>						
Tangible assets	13		41,247			49,627
<b>Current assets</b>						
Debtors	14	38,312			29,927	
Cash at bank and in hand		122,175			154,206	
		<u>160,487</u>			<u>184,133</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(8,334)</u>			<u>(4,895)</u>	
<b>Net current assets</b>			152,153			179,238
<b>Net assets</b>			<u>193,400</u>			<u>228,865</u>
<b>Funds</b>	16					
Unrestricted income funds			193,400			228,865
<b>Total funds</b>			<u>193,400</u>			<u>228,865</u>

The Statement of financial position continues on the following page.

The notes on pages 10 to 15 form an integral part of these financial statements.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Statement of financial position (continued)**

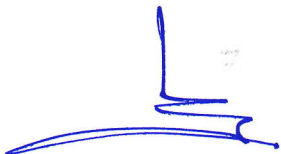
**Trustees statements required by the Companies Act 2006  
for the year ended 31 March 2023**

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2023.
- (c) that the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'

The financial statements were approved by the board on 23 November 2023 and signed on its behalf by:



**David Golder**  
Director



**Christopher Thomas**  
Director

Company number: 3857924

The notes on pages 10 to 15 form an integral part of these financial statements.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2023**

**1. General Information**

The company is a private company, limited by guarantee, registered in England. The address of the registered office is Cornerstone House, 14 Willis Road, Croydon, Surrey, CR0 2XX.

**2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**3. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

**3.1. Basis of accounting**

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern - There are no material uncertainties about the charity's ability to continue.

**Fund Accounting**

- Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.
- Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.
- Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one or two sub-classes: restricted income funds or endowment funds.

**3.2. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable. In 2009 this policy was changed relating to grants for the purchase of fixed assets - these are now treated as deferred income and released at the same rate as the asset is being depreciated.

Income from investments is included in the year in which it is receivable.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2023**

**3.3. Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**3.4. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - over 5 years straight line  
 Motor vehicles - new - over 8 years straight line  
 Motor vehicles - 2nd hand - over 2 years straight line  
 Motor Cars - over 5 years straight line  
 Tangible fixed assets costing less than £750 are written off on acquisition.

**3.5. Defined contribution pension schemes**

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

**4. Voluntary income**

	Unrestricted funds £	2023 Total £	2022 Total £
Donations	-	-	200
Grants - BSOG	5,114	5,114	4,408
HMRC - Employment Allowance	5,000	5,000	4,000
HMRC - CJRS	-	-	12,840
	<u>10,114</u>	<u>10,114</u>	<u>21,448</u>

**5. Activities for generating funds**

	Unrestricted funds £	2023 Total £	2022 Total £
Group Transport	94,711	94,711	64,659
Driver Training	12,477	12,477	10,363
Driver Service	60,703	60,703	53,782
Membership Subscriptions	1,040	1,040	820
Contract Hire	-	-	3,770
Profit on disposal of fixed assets	-	-	340
	<u>168,931</u>	<u>168,931</u>	<u>133,734</u>

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2023**

**6. Investment income**

	<b>Unrestricted funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
Bank interest receivable	233	233	39
	<u>233</u>	<u>233</u>	<u>39</u>

**7. Costs of charitable activities**

	<b>Unrestricted funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
Salaries and Wages	104,861	104,861	110,804
Redundancy Costs	-	-	16,123
Employer's NIC	8,181	8,181	8,925
Staff - Pension costs	1,716	1,716	2,697
HCT Management Charge	10,626	10,626	-
Office Rent	10,010	10,010	9,240
Insurance	2,578	2,578	2,479
General Expenses	236	236	247
Vehicle Running Costs	52,086	52,086	47,625
Equipment hire, renewal & support	1,046	1,046	1,177
Travel & Subsistence	899	899	3,026
Professional Fees	9,561	9,561	5,802
Payroll Administration	637	637	616
Training	-	-	255
Telephone	1,051	1,051	1,228
Printing & Stationery	777	777	960
Depreciation	8,380	8,380	13,496
Subscriptions	48	48	-
	<u>212,693</u>	<u>212,693</u>	<u>224,700</u>

**8. Governance costs**

	<b>Unrestricted funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
Salaries	-	-	5,000
Employer's NIC	-	-	690
Independent Examiner fees	2,050	2,050	1,800
	<u>2,050</u>	<u>2,050</u>	<u>7,490</u>

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2023**

**9. Net outgoing resources for the year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation and other amounts written off tangible fixed assets	8,380	13,496
Independent Examiner's remuneration		--
- Independent Examination of the accounts	1,450	1,410
- Certification of B.S.O.G. claims	600	390
and after crediting:		
Profit on disposal of tangible fixed assets	-	340
	<u>          </u>	<u>          </u>

**10. Employees**

<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	104,861	115,804
HCT Management charge	10,626	-
Redundancies	-	16,123
Social security costs	8,181	9,615
Pension costs	1,716	2,697
	<u>125,384</u>	<u>144,239</u>

No employee received emoluments of more than £60,000 (2022 : None).

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Paid Drivers	3	4
Management and administration	2	3
	<u>5</u>	<u>7</u>

**11. Pension costs**

The company operates a defined contribution pension scheme in respect of workplace pensions. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Pension charge	<u>1,716</u>	<u>2,697</u>

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2023**

**12. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

<b>13. Tangible fixed assets</b>	<b>Fixtures, fittings and equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2022 and At 31 March 2023	21,365	166,012	187,377
<b>Depreciation</b>			
At 1 April 2022	20,802	116,948	137,750
Charge for the year	563	7,817	8,380
At 31 March 2023	21,365	124,765	146,130
<b>Net book values</b>			
At 31 March 2023	-	41,247	41,247
At 31 March 2022	563	49,064	49,627

**14. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	15,867	6,475
Prepayments and Accrued Income	19,743	21,617
Other debtors	2,702	1,835
	<u>38,312</u>	<u>29,927</u>

**15. Creditors: amounts falling due  
within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	4,062	3,295
Accruals	4,272	1,600
	<u>8,334</u>	<u>4,895</u>

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2023**

**16. Analysis of net assets between funds**

	Unrestricted funds £	Total funds £
Fund balances at 31 March 2023 as represented by:		
Tangible fixed assets	41,247	41,247
Current assets	160,487	160,487
Current liabilities	(8,334)	(8,334)
	<u>193,400</u>	<u>193,400</u>

**17. Unrestricted funds**

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	At 31 March 2023 £
General Fund	228,865	179,278	(214,743)	193,400
	<u>228,865</u>	<u>179,278</u>	<u>(214,743)</u>	<u>193,400</u>

**Purposes of unrestricted funds**

The General Fund provides for the provision of head office services.

**18. Company limited by guarantee**

Croydon Accessible Transport is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**CROYDON ACCESSIBLE TRANSPORT**

England & Wales - Charity number 1078053

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# Accounts

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Charity number: 1078053  
Company number: 3857924

## COMPANIES HOUSE

**HAMILTON-EDDY & Co**

**Chartered Accountants**

**D W Weeden** FCA

39 Tamworth Road,  
Croydon, Surrey CR0 1XU

**Tel** 020 8688 9264

**Fax** 020 8688 5292

**Email** david@hamilton-eddy.co.uk

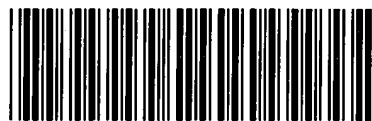
[www.hamilton-eddy.co.uk](http://www.hamilton-eddy.co.uk)

**Croydon Accessible Transport  
(A company limited by guarantee)**

**Trustees' report and unaudited financial statements**

**for the year ended 31 March 2022**

TUESDAY



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COMPANIES HOUSE

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

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## **Croydon Accessible Transport (A company limited by guarantee)**

### **Report of the trustees (incorporating the directors' report) for the year ended 31 March 2022**

The trustees present their report and the financial statements for the year ended 31 March 2022.

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

The organisation is a charitable company limited by guarantee, incorporated on 13 October 1999 and registered as a charity on 4 November 1999.

The Trustees, who also are the Management Committee and Directors of Croydon Accessible Transport [CAT] for the purposes of company law and who served during the year up to the date of this report are shown on page 1 of this report. The Trustees meet regularly (usually four times per year but more frequently if required) to manage the affairs of the company. The company employs a full time Chief Executive Officer (C.E.O.), who both manages the day by day administration of the Charity, and organises fund-raising initiatives. The C.E.O. is supported by an Operations Manager, 4 whole time equivalent drivers, 2 part time administrative staff and a vehicle cleaner.

The trustees have complied with the duty in the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission.

#### **Objectives and activities**

The Charity's objectives and principal activities are the provision of non-profit community transport services in the London Borough of Croydon and its environs. The services are provided primarily for the use of individuals in specific need who by reason of age, mental or physical disability or poverty are unable to use or have difficulty in using public transport and for use by charitable organisations or for the charitable purposes of other voluntary organisations.

The company operates minibuses (including specially adapted vehicles) for the purposes outlined above and also recruits, trains, certifies and registers volunteer drivers and assistants.

#### **Achievements and performance**

The C.E.O's report and the Chairman's report follow this report.

#### **Financial review**

##### *Finance*

2021/22 shows a deficit for the year of £76,969 (2020/21: deficit £54,099). General funds now stand at £228,865.

##### *Reserves*

The directors feel that funds to cover say 3 months operating costs should be maintained.

##### *Risk*

In today's litigious society, the directors feel that it is important, not only to have the correct insurance policies in place but also to ensure that at all times vehicles are correctly maintained and certificated and that all of our staff are also correctly trained and certificated as well for the roles they perform. Our vehicles are regularly inspected to ensure that any defects are dealt with quickly and staff are monitored closely to ensure that the highest standards of service are provided to all of our customers.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2022**

**Statement of trustees' responsibilities**

The trustees (who are also directors of Croydon Accessible Transport for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board on 18 July 2022 and signed on its behalf by:



**David Golder**  
**Director**

**Croydon Accessible Transport  
(A company limited by guarantee)**

**C.E.O.'s report  
for the year ended 31 March 2022**

In April 2021 CAT was operating a somewhat reduced level of service. Operational staff had not long returned from either furlough, or reduced working hours to support CAT drivers providing services to the community.

Between April and October 2021 service provision remained relatively minimal with only a small number of services being requested. There were however signs of change on the horizon. CAT senior management had begun talks with another organisation, Harrow Community Transport (Harrow CT) about the possibility of working jointly to safeguard the future of CAT. In addition, the volume of work CAT was carrying out was gently growing. The need for CAT services blossoming as member organisations began moving out of furlough and making a return to providing their own services, supported by CAT.

CAT and Harrow CT have worked cooperatively for many years, for example; with Harrow utilising surplus CAT vehicles. The operational and administrative systems of the two organisations are very similar and so a great synergy exists between the two. The community transport ethos of helping and supporting those in need are also well aligned, with both organisations providing similar services in their respective boroughs.

At the start of the new year CAT was making headway in its plans to join with Harrow CT. CAT and Harrow CT plan to come together in 2022 in what is known as a 'change of control'. This would see Harrow CT welcomed onto the management board of CAT. CAT have engaged a legal team from local solicitors Streeter Marshall and begun to take the administrative steps required to create the new legal entity.

The goal in developing the new arrangement is to ensure that CAT can continue to provide much needed services to the people of Croydon, as it has for almost 25 years.

A significant change at CAT was to the role of CAT CEO. Rob Macchi had been in the role since 2007 and was made redundant at the end of March 2022. Rob had overseen many changes at CAT and will be missed by his colleagues and friends in the CT sector.

Overall, CAT service provision continued to steadily increase and toward the end of 2021 CAT recruited three Drivers. Despite no MiDAS training being delivered in January and February, (due to CAT's commitment supporting community services with driver provision) driver training requests continued to be strong from March onward. Also, in the first quarter of 2022, passenger numbers grew by more than 17% to well over 1100 passengers transported per month. Thus, demonstrating a promising outlook for the rest of 2022.

Seeing a return to CAT in May 2022 is acting CEO Alan Voda. As Director of Harrow CT, I shall be working with both organisations as part of the management team, supporting and developing growth and development of the new joint venture. I have a strong, enthusiastic and optimistic view that CAT has a long and successful future supporting those in need in Croydon. I look forward to working with everyone in 2022 and beyond.



**Alan Voda**  
**C.E.O.**  
18 July 2022

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Chairman's report**  
**for the year ended 31 March 2022**

As with so many businesses, organisations and charities, the financial year 2021/2022 continued to be a challenge to recover from the impact of Covid-19.

We made a loss of £76,969.

Consequently, rather than cease trading, we decided to pursue a "merger" with Harrow Community Transport ("HCT") with whom we had previously enjoyed good relations.

Croydon Accessible Transport will not lose its identity but will be controlled by HCT.

For the time being at least, Christopher Thomas, David Harris and David Golder will continue as Trustees for the purposes of smooth continuity.

During the negotiations, John Churchman resigned as a Trustee and we thank him for his valuable contributions over the years.

Rob Macchi retired as CEO after many years steering CAT splendidly through its good times and its bad times. The Chair wishes and extends to Rob all best wishes for a long and happy retirement.



**Christopher Thomas**  
**Chairman**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of Croydon Accessible Transport.**

I report on the accounts of Croydon Accessible Transport for the year ended 31 March 2022 set out on pages 2 to 16.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**David Weeden**

F.C.A.

**Independent examiner**

Hamilton-Eddy & Co.  
Chartered Accountants  
39 Tamworth Road  
Croydon  
CR0 1XU

**Date: 18 July 2022**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 March 2022**

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
<b>Incoming resources</b>				
<i>Incoming resources from generating funds:</i>				
Voluntary income	4	21,448	21,448	99,531
Activities for generating funds	5	133,734	133,734	55,770
Investment income	6	39	39	196
<b>Total incoming resources</b>		<u>155,221</u>	<u>155,221</u>	<u>155,497</u>
<b>Resources expended</b>				
Charitable activities	7	224,700	224,700	202,756
Governance costs	8	7,490	7,490	6,840
<b>Total resources expended</b>		<u>232,190</u>	<u>232,190</u>	<u>209,596</u>
<b>Net incoming/(outgoing) resources for the year</b>		(76,969)	(76,969)	(54,099)
Total funds brought forward		<u>305,834</u>	<u>305,834</u>	<u>359,933</u>
<b>Total funds carried forward</b>		<u>228,865</u>	<u>228,865</u>	<u>305,834</u>

The notes on pages 10 to 16 form an integral part of these financial statements.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Statement of financial position**  
**as at 31 March 2022**

	Notes	£	2022	£	2021	£
<b>Fixed assets</b>						
Tangible assets	13		49,627		63,283	
<b>Current assets</b>						
Debtors	14	29,927		42,728		
Cash at bank and in hand		154,206		224,403		
		<u>184,133</u>		<u>267,131</u>		
<b>Creditors: amounts falling due within one year</b>	15	<u>(4,895)</u>		<u>(24,580)</u>		
<b>Net current assets</b>			179,238		242,551	
<b>Net assets</b>			<u>228,865</u>		<u>305,834</u>	
<b>Funds</b>	16					
Unrestricted income funds			<u>228,865</u>		<u>305,834</u>	
<b>Total funds</b>			<u>228,865</u>		<u>305,834</u>	

The Statement of financial position continues on the following page.

The notes on pages 10 to 16 form an integral part of these financial statements.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Statement of financial position (continued)**

**Trustees statements required by the Companies Act 2006**  
**for the year ended 31 March 2022**

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2022.
- (c) that the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'

The financial statements were approved by the board on 18 July 2022 and signed on its behalf by:



**David Golder**  
Director



**Christopher Thomas**  
Director

**Company number: 3857924**

**The notes on pages 10 to 16 form an integral part of these financial statements.**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2022**

**1. General Information**

The company is a private company, limited by guarantee, registered in England. The address of the registered office is Cornerstone House, 14 Willis Road, Croydon, Surrey, CR0 2XX.

**2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**3. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

**3.1. Basis of accounting**

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern - There are no material uncertainties about the charity's ability to continue.

**Fund Accounting**

- Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.
- Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.
- Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one or two sub-classes: restricted income funds or endowment funds.

**3.2. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable. In 2009 this policy was changed relating to grants for the purchase of fixed assets - these are now treated as deferred income and released at the same rate as the asset is being depreciated.

Income from investments is included in the year in which it is receivable.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2022**

**3.3. Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**3.4. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	over 5 years straight line
Motor vehicles - new	-	over 8 years straight line
Motor vehicles - 2nd hand	-	over 2 years straight line
Motor Cars	-	over 5 years straight line

Tangible fixed assets costing less than £750 are written off on acquisition.

**3.5. Defined contribution pension schemes**

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

**4. Voluntary income**

	<b>Unrestricted</b>	<b>2022</b>	<b>2021</b>
	<b>funds</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations	200	200	-
Grants - London Borough of Croydon	-	-	18,946
Grants - BSOG	4,408	4,408	4,628
HMRC - Employment Allowance	4,000	4,000	4,000
HMRC - CJRS	12,840	12,840	71,957
	<u>21,448</u>	<u>21,448</u>	<u>99,531</u>

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2022**

**5. Activities for generating funds**

	<b>Unrestricted funds £</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
Group Transport	64,659	64,659	30,893
Driver Training	10,363	10,363	1,335
Driver Service	53,782	53,782	23,422
Membership Subscriptions	820	820	120
Contract Hire	3,770	3,770	-
Profit on disposal of fixed assets	340	340	-
	<u>133,734</u>	<u>133,734</u>	<u>55,770</u>

**6. Investment income**

	<b>Unrestricted funds £</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
Bank interest receivable	39	39	196
	<u>39</u>	<u>39</u>	<u>196</u>

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2022**

**7. Costs of charitable activities**

	<b>Unrestricted funds £</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
Salaries and Wages	110,804	110,804	117,591
Redundancy Costs	16,123	16,123	14,651
Employer's NIC	8,925	8,925	8,128
Staff - Pension costs	2,697	2,697	3,192
Office Rent	9,240	9,240	9,240
Insurance	2,479	2,479	2,593
General Expenses	247	247	240
Vehicle Running Costs	47,625	47,625	30,579
Equipment hire, renewal & support	1,177	1,177	348
Travel & Subsistence	3,026	3,026	525
Professional Fees	5,802	5,802	3,375
Payroll Administration	616	616	655
Training	255	255	-
Telephone	1,228	1,228	1,764
Printing & Stationery	960	960	227
Depreciation	13,496	13,496	9,340
Subscriptions	-	-	308
	<u>224,700</u>	<u>224,700</u>	<u>202,756</u>

**8. Governance costs**

	<b>Unrestricted funds £</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
Salaries	5,000	5,000	5,000
Employer's NIC	690	690	690
Independent Examiner fees	1,800	1,800	1,150
	<u>7,490</u>	<u>7,490</u>	<u>6,840</u>

**9. Net outgoing resources for the year**

	<b>2022 £</b>	<b>2021 £</b>
Depreciation and other amounts written off tangible fixed assets	13,496	9,340
Independent Examiner's remuneration	-	-
- Independent Examination of the accounts	1,200	760
- Certification of B.S.O.G. claims	600	390
and after crediting:		
Profit on disposal of tangible fixed assets	<u>340</u>	<u>-</u>

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2022**

**10. Employees**

<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	115,804	122,591
Redundancies	16,123	14,651
Social security costs	9,615	8,818
Pension costs	2,697	3,192
	<u>144,239</u>	<u>149,252</u>

No employee received emoluments of more than £60,000 (2021 : None).

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year was as follows:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Paid Drivers	4	6
Management and administration	3	3
	<u>7</u>	<u>9</u>

**11. Pension costs**

The company operates a defined contribution pension scheme in respect of workplace pensions. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Pension charge	<u>2,697</u>	<u>3,192</u>

**12. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2022**

<b>13. Tangible fixed assets</b>	<b>Fixtures, fittings and equipment £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2021	22,165	166,012	188,177
Disposals	(800)	-	(800)
At 31 March 2022	<u>21,365</u>	<u>166,012</u>	<u>187,377</u>
<b>Depreciation</b>			
At 1 April 2021	20,278	104,616	124,894
Charge for the year	1,164	12,332	13,496
On disposals	(640)	-	(640)
At 31 March 2022	<u>20,802</u>	<u>116,948</u>	<u>137,750</u>
<b>Net book values</b>			
At 31 March 2022	<u>563</u>	<u>49,064</u>	<u>49,627</u>
At 31 March 2021	<u>1,887</u>	<u>61,396</u>	<u>63,283</u>
 <b>14. Debtors</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Trade debtors		6,475	14,571
Prepayments and Accrued Income		21,617	27,545
Other debtors		1,835	612
		<u>29,927</u>	<u>42,728</u>
 <b>15. Creditors: amounts falling due within one year</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Trade creditors		3,295	23,080
Accruals		1,600	1,500
		<u>4,895</u>	<u>24,580</u>

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2022**

**16. Analysis of net assets between funds**

	<b>Unrestricted funds £</b>	<b>Total funds £</b>
Fund balances at 31 March 2022 as represented by:		
Tangible fixed assets	49,627	49,627
Current assets	184,133	184,133
Current liabilities	(4,895)	(4,895)
	<u>228,865</u>	<u>228,865</u>

**17. Unrestricted funds**

	<b>At 1 April 2021 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>At 31 March 2022 £</b>
General Fund	305,834	155,381	(232,350)	228,865
	<u>305,834</u>	<u>155,381</u>	<u>(232,350)</u>	<u>228,865</u>

**Purposes of unrestricted funds**

The General Fund provides for the provision of head office services.

**18. Company limited by guarantee**

Croydon Accessible Transport is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**CROYDON ACCESSIBLE TRANSPORT**

England & Wales - Charity number 1078053

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# Accounts

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**Charity number: 1078053**  
**Company number: 3857924**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Trustees' report and unaudited financial statements**

**for the year ended 31 March 2021**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

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**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** 1078053

**Company registration number** 3857924

**Registered office** Cornerstone House  
14 Willis Road  
Croydon  
Surrey  
CR0 2XX

<b>Directors / Trustees</b>	Colin Campbell		Resigned 10/02/2021
	David Golder	Treasurer	
	Martin Bailey		Resigned 16/12/2020
	John Churchman		
	David Harris		
	Stephen Baron		Resigned 16/12/2020
	Christopher Thomas		

**Secretary** Rob Macchi C.E.O

**Independent Examiner** David Weeden F.C.A.  
Hamilton-Eddy & Co.  
Chartered Accountants  
39 Tamworth Road  
Croydon  
Surrey  
CR0 1XU

**Bankers** Barclays Bank Plc  
Croydon Branch  
1 North End  
Croydon  
CR9 1RN

## **Croydon Accessible Transport (A company limited by guarantee)**

### **Report of the trustees (incorporating the directors' report) for the year ended 31 March 2021**

The trustees present their report and the financial statements for the year ended 31 March 2021.

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

The organisation is a charitable company limited by guarantee, incorporated on 13 October 1999 and registered as a charity on 4 November 1999.

The Trustees, who also are the Management Committee and Directors of Croydon Accessible Transport [CAT] for the purposes of company law and who served during the year up to the date of this report are shown on page 1 of this report. The Trustees meet regularly (usually four times per year but more frequently if required) to manage the affairs of the company. The company employs a full time Chief Executive Officer (C.E.O.), who both manages the day by day administration of the Charity, and organises fund-raising initiatives. The C.E.O. is supported by an Operations Manager, 4 whole time equivalent drivers, 2 part time administrative staff and a vehicle cleaner.

The trustees have complied with the duty in the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission.

#### **Objectives and activities**

The Charity's objectives and principal activities are the provision of non-profit community transport services in the London Borough of Croydon and its environs. The services are provided primarily for the use of individuals in specific need who by reason of age, mental or physical disability or poverty are unable to use or have difficulty in using public transport and for use by charitable organisations or for the charitable purposes of other voluntary organisations.

The company operates minibuses (including specially adapted vehicles) for the purposes outlined above and also recruits, trains, certifies and registers volunteer drivers and assistants.

#### **Achievements and performance**

The C.E.O's report and the Chairman's report follow this report.

#### **Financial review**

##### *Finance*

2020/21 shows a deficit for the year of £54,099 (2019/20: surplus £8,780). General funds now stand at £305,834.

##### *Reserves*

The directors feel that funds to cover say 3 months operating costs should be maintained.

##### *Risk*

In today's litigious society, the directors feel that it is important, not only to have the correct insurance policies in place but also to ensure that at all times vehicles are correctly maintained and certificated and that all of our staff are also correctly trained and certificated as well for the roles they perform. Our vehicles are regularly inspected to ensure that any defects are dealt with quickly and staff are monitored closely to ensure that the highest standards of service are provided to all of our customers.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2021**

**Statement of trustees' responsibilities**

The trustees (who are also directors of Croydon Accessible Transport for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board on and signed on its behalf by:

**Rob Macchi**  
**Secretary**

**Croydon Accessible Transport  
(A company limited by guarantee)**

**C.E.O.'s report  
for the year ended 31 March 2021**

Normally I present a mass of figures, graphs and diagrams but the financial statements say all that needs saying. I shall therefore speak in terms of broad generality; what is usually called "the overall picture".

Everyone is well aware of the social and financial effects of Covid. As an organisation dedicated to providing subsidised transport to mainly older and /or more vulnerable people, in vehicles that are by their nature rather small for the job, it will be no surprise to hear that we of all people were disproportionately affected and still are. Coupled with this, the financial implosion of Croydon Council and their necessary reduction in all services to the more or less statutory has led to CAT losing not only its paltry grant funding but importantly, all of our contract work.

I have said every year for a very long time that CAT needs commercial work to run its own charity of community transport (CT) and that this, as a business model, is fragile and vulnerable to say the least. Knowing that all of our eggs were in the one basket we naturally tried to diversify but this has not worked. We have been unsuccessful in gaining work through Heart Community Services, for example the London Dial-a-Ride contract and a bid for SEN work with Croydon Council before it collapsed.

I have also stressed every year that we are only here for the community and other charity groups and that, therefore, we needed cooperative and joint working with them, such as sharing resources and drivers and in their investment in CAT. Sadly and despite our best efforts this has not happened and we have always been seen as a provider of services rather than a partner with the same ends as those of our users. This extends to the lack of volunteers coming forwards over the years. On the other hand we are incredibly fortunate to have our very small band of dedicated volunteer drivers and special thanks must go to Dave Smith, Michael Fox, John Churchman (a Director of CAT), and Dave Harris (also a CAT Director) for their sterling service over so many years.

All of this means that CAT is now heading towards being yet another failing London CT, having lost over a half-million pounds worth of contract work. Furthermore at the year-end we had of necessity reduced our infrastructure and staffing levels and hence capacity to undertake any sudden influx of work, had there have been any to take advantage of.

Accordingly the Board of CAT has worked hard to find a plan to keep CAT running and this will be addressed in the coming year as a separate issue. As CEO I would like to thank and compliment our Board on their support to me personally but more importantly, their time and energy given so freely to our organisation. Many thanks are due to Martin Bailey, who resigned as Director during the year. His was a big loss to CAT for his decisiveness and insight and not least, knowledge of all things IT.

Finally it is with deep regret that I have to inform you of the death of our former Chair, Colin Campbell. He will be sorely missed, not just for his calm, assured and astute guidance and business sense but also for his irrepressible sense of humour, goodwill and warmth. R.I.P. Colin!

Despite the somewhat bleak picture I have painted, none of us has given up so I would just give one final plea to our members: if you value our services, we need your support!

**Rob Macchi  
C.E.O.**

**Croydon Accessible Transport  
(A company limited by guarantee)**

**Chairman's report  
for the year ended 31 March 2021**

As for so many businesses, organisations and charities the financial year 2020/2021 was a hard one.

We believe that most of our charitable and Explorer members will have received letters from their GP surgeries advising that they should stay at home, self-isolate and not go out even for exercise.

With little sign of the lock-down ending, the Directors decided in May 2020 to make all of our permanent drivers and passenger assistants redundant as from the 1st of July of that year. Fortunately for them, although not for CAT, Croydon Council took back all of our SEN contract work so that all of our previous employees on these runs were re-engaged shortly thereafter.

This left us with only one contract to fulfil, for a SEN children's charity as part of our Community Transport operation and which therefore does not make a profit in any way. This is staffed mainly by bank drivers and our Operations Supervisor.

CAT did make use of the Covid Job Retention Scheme, the four remaining permanent staff being all furloughed to a greater or lesser extent. Also CAT was able to draw on its, at the time, healthy cash reserves.

During the year we were very sorry to lose the services of Martin Bailey as Director, who left to continue his charity work within the Community sector. We were also greatly saddened by the unexpected death of Colin Campbell who had served us so well for nearly ten years. We have keenly felt the loss of his common sense and good-humour.

The CAT Board is now down to only four Directors although the Mem. and Arts stipulate a minimum of six, a shortfall we have been unable to rectify under the difficult circumstances of the year.

**Christopher Thomas  
Chairman**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of Croydon Accessible Transport.**

I report on the accounts of Croydon Accessible Transport for the year ended 31 March 2021 set out on pages 2 to 18.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011(the Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
  
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
**David Weeden**

F.C.A.

**Independent examiner**

Hamilton-Eddy & Co.

Chartered Accountants

39 Tamworth Road

Croydon

CR0 1XU

**Date:**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 March 2021**

	Notes	Unrestricted funds £	2021 Total £	2020 Total £
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Voluntary income	4	99,531	99,531	45,483
Activities for generating funds	5	55,770	55,770	458,375
Investment income	6	196	196	590
<b>Total incoming resources</b>		<u>155,497</u>	<u>155,497</u>	<u>504,448</u>
<b>Resources expended</b>				
Charitable activities	7	202,756	202,756	487,788
Governance costs	8	6,840	6,840	7,880
<b>Total resources expended</b>		<u>209,596</u>	<u>209,596</u>	<u>495,668</u>
<b>Net incoming/(outgoing) resources for the year</b>		(54,099)	(54,099)	8,780
Total funds brought forward		<u>359,933</u>	<u>359,933</u>	<u>351,153</u>
<b>Total funds carried forward</b>		<u>305,834</u>	<u>305,834</u>	<u>359,933</u>

The notes on pages 11 to 18 form an integral part of these financial statements.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Statement of financial position**  
**as at 31 March 2021**

	Notes	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Tangible assets	13		63,283		14,380
<b>Current assets</b>					
Debtors	14	42,728		94,630	
Cash at bank and in hand		224,403		284,680	
		<u>267,131</u>		<u>379,310</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(24,580)</u>		<u>(33,757)</u>	
<b>Net current assets</b>			<u>242,551</u>		<u>345,553</u>
<b>Net assets</b>			<u>305,834</u>		<u>359,933</u>
<b>Funds</b>	16				
Unrestricted income funds			<u>305,834</u>		<u>359,933</u>
<b>Total funds</b>			<u>305,834</u>		<u>359,933</u>

The Statement of financial position continues on the following page.

**The notes on pages 11 to 18 form an integral part of these financial statements.**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Statement of financial position (continued)**

**Trustees statements required by the Companies Act 2006  
for the year ended 31 March 2021**

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2021.
- (c) that the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'

The financial statements were approved by the board on and signed on its behalf by:

**David Golder**  
**Director**

**Christopher Thomas**  
**Director**

**Company number: 3857924**

**The notes on pages 11 to 18 form an integral part of these financial statements.**

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Cash flow statement**

**for the year ended 31 March 2021**

	Notes	2021 £	2020 £
Net (outgoing)/incoming resources for the year		(54,099)	8,780
Interest receivable		(196)	(590)
Depreciation and impairment		9,340	9,731
Decrease in debtors		51,902	32,758
(Decrease)/Increase in creditors		(9,177)	13,682
<b>Net cash (outflow)/inflow from operating activities</b>		<u>(2,230)</u>	<u>64,361</u>
Interest received	19	196	590
Capital expenditure	19	(58,243)	-
<b>(Decrease)/Increase in cash in the year</b>		<u>(60,277)</u>	<u>64,951</u>
<b>Reconciliation of net cash flow to movement in net funds</b>	20		
<b>(Decrease)/Increase in cash in the year</b>		(60,277)	64,951
<b>Net funds at 1 April 2020</b>		<u>284,680</u>	<u>219,729</u>
<b>Net funds at 31 March 2021</b>		<u>224,403</u>	<u>284,680</u>

# **Croydon Accessible Transport**

## **(A company limited by guarantee)**

### **Notes to financial statements**

#### **for the year ended 31 March 2021**

#### **1. General Information**

The company is a private company, limited by guarantee, registered in England. The address of the registered office is Cornerstone House, 14 Willis Road, Croydon, Surrey, CR0 2XX.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### **3. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

##### **3.1. Basis of accounting**

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern - There are no material uncertainties about the charity's ability to continue.

##### **Fund Accounting**

- Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.
- Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.
- Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one or two sub-classes: restricted income funds or endowment funds.

##### **3.2. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable. In 2009 this policy was changed relating to grants for the purchase of fixed assets - these are now treated as deferred income and released at the same rate as the asset is being depreciated.

Income from investments is included in the year in which it is receivable.

## Croydon Accessible Transport (A company limited by guarantee)

### Notes to financial statements for the year ended 31 March 2021

#### 3.3. Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### 3.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	over 5 years straight line
Motor vehicles - new	-	over 8 years straight line
Motor vehicles - 2nd hand	-	over 2 years straight line
Motor Cars	-	over 5 years straight line

Tangible fixed assets costing less than £750 are written off on acquisition.

#### 3.5. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

#### 4. Voluntary income

	<b>Unrestricted funds</b>	<b>2021 Total</b>	<b>2020 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations	-	-	2,856
Grants - London Borough of Croydon	18,946	18,946	35,000
Grants - BSOG	4,628	4,628	4,627
HMRC - Employment Allowance	4,000	4,000	3,000
HMRC - CJRS	71,957	71,957	-
	<u>99,531</u>	<u>99,531</u>	<u>45,483</u>

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2021**

**5. Activities for generating funds**

	<b>Unrestricted funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
Group Transport	30,893	30,893	86,570
Driver Training	1,335	1,335	16,970
Driver Service	23,422	23,422	231,777
Membership Subscriptions	120	120	4,525
Contract Hire	-	-	111,033
Profit on disposal of fixed assets	-	-	7,500
	<u>55,770</u>	<u>55,770</u>	<u>458,375</u>

**6. Investment income**

	<b>Unrestricted funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
Bank interest receivable	196	196	590
	<u>196</u>	<u>196</u>	<u>590</u>

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2021**

**7. Costs of charitable activities**

	<b>Unrestricted funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
Salaries and Wages	117,591	117,591	321,178
Redundancy Costs	14,651	14,651	2,793
Employer's NIC	8,128	8,128	19,676
Staff - Pension costs	3,192	3,192	6,836
Subcontractor	-	-	873
Office Rent	9,240	9,240	9,183
Bad Debts	-	-	(16)
Insurance	2,593	2,593	2,623
General Expenses	240	240	828
Vehicle Running Costs	30,579	30,579	73,050
Vehicle Hire	-	-	21,043
Equipment hire, renewal & support	348	348	446
Travel & Subsistence	525	525	5,482
Professional Fees	3,375	3,375	4,441
Payroll Administration	655	655	1,943
Training	-	-	279
Telephone	1,764	1,764	3,205
Printing & Stationery	227	227	3,603
Volunteer Support	-	-	554
Depreciation	9,340	9,340	9,731
Subscriptions	308	308	37
	<u>202,756</u>	<u>202,756</u>	<u>487,788</u>

**8. Governance costs**

	<b>Unrestricted funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
Salaries	5,000	5,000	5,000
Employer's NIC	690	690	690
Independent Examiner fees	1,150	1,150	2,190
	<u>6,840</u>	<u>6,840</u>	<u>7,880</u>

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2021**

**9. Net (outgoing)/incoming resources for the year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation and other amounts written off tangible fixed assets	9,340	9,731
Independent Examiner's remuneration		--
- Independent Examination of the accounts	760	1,270
- Certification of B.S.O.G. claims	390	920

**10. Employees**

<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	122,591	326,178
Redundancies	14,651	2,793
Social security costs	8,818	20,366
Pension costs	3,192	6,836
	<u>149,252</u>	<u>356,173</u>

No employee received emoluments of more than £60,000 (2020 : None).

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year was as follows:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Paid Drivers	6	19
Management and administration	3	4
	<u>9</u>	<u>23</u>

**11. Pension costs**

The company operates a defined contribution pension scheme in respect of workplace pensions. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Pension charge	<u>3,192</u>	<u>6,836</u>

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2021**

**12. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

<b>13. Tangible fixed assets</b>	<b>Fixtures, fittings and equipment £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2020	22,165	107,769	129,934
Additions	-	58,243	58,243
At 31 March 2021	<u>22,165</u>	<u>166,012</u>	<u>188,177</u>
<b>Depreciation</b>			
At 1 April 2020	19,114	96,440	115,554
Charge for the year	1,164	8,176	9,340
At 31 March 2021	<u>20,278</u>	<u>104,616</u>	<u>124,894</u>
<b>Net book values</b>			
At 31 March 2021	<u>1,887</u>	<u>61,396</u>	<u>63,283</u>
At 31 March 2020	<u>3,051</u>	<u>11,329</u>	<u>14,380</u>

**14. Debtors**

	<b>2021 £</b>	<b>2020 £</b>
Trade debtors	14,571	58,240
Prepayments and Accrued Income	27,545	36,390
Other debtors	612	-
	<u>42,728</u>	<u>94,630</u>

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2021**

**15. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	23,080	5,715
Other taxes and social security	-	7,795
Other creditors	-	17,947
Accruals	1,500	2,300
	<u>24,580</u>	<u>33,757</u>

**16. Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
Fund balances at 31 March 2021 as represented by:		
Tangible fixed assets	63,283	63,283
Current assets	267,131	267,131
Current liabilities	(24,580)	(24,580)
	<u>305,834</u>	<u>305,834</u>

**17. Unrestricted funds**

	<b>At</b>			<b>At</b>
	<b>1 April</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>31 March</b>
	<b>2020</b>	<b>resources</b>	<b>resources</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Fund	359,933	155,497	(209,596)	305,834
	<u>359,933</u>	<u>155,497</u>	<u>(209,596)</u>	<u>305,834</u>

**Purposes of unrestricted funds**

The General Fund provides for the provision of head office services. A core funding grant is received from the London Borough of Croydon which is supplemented by small surpluses on transport operations.

**Croydon Accessible Transport**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2021**

**18. Capital commitments**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Details of capital commitments at the accounting date are as follows:		
Contracted for but not provided in the financial statements	-	46,594
	<u>          </u>	<u>          </u>

**19. Gross cash flows**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Returns on investments and servicing of finance</b>		
Interest received	196	590
	<u>          </u>	<u>          </u>
<b>Capital expenditure</b>		
Payments to acquire tangible assets	(58,243)	-
	<u>          </u>	<u>          </u>

**20. Analysis of changes in net funds**

	<b>Opening balance</b>	<b>Cash flows</b>	<b>Closing balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	284,680	(60,277)	224,403
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net funds</b>	<u>284,680</u>	<u>(60,277)</u>	<u>224,403</u>

**21. Company limited by guarantee**

Croydon Accessible Transport is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.