

Charity number: 1078053
Company number: 3857924

COMPANIES HOUSE

HAMILTON-EDDY & Co

Chartered Accountants

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

Trustees' report and unaudited financial statements

for the year ended 31 March 2022

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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)

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
John Churchman
David Harris
Christopher Thomas

Treasurer
resigned 08 March 2022

C.E.O. Alan Voda

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 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 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: 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 £
Incoming resources				
<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
Total incoming resources		<u>155,221</u>	<u>155,221</u>	<u>155,497</u>
Resources expended				
Charitable activities	7	224,700	224,700	202,756
Governance costs	8	7,490	7,490	6,840
Total resources expended		<u>232,190</u>	<u>232,190</u>	<u>209,596</u>
Net incoming/(outgoing) resources for the year		(76,969)	(76,969)	(54,099)
Total funds brought forward		<u>305,834</u>	<u>305,834</u>	<u>359,933</u>
Total funds carried forward		<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
		£	£
Fixed assets			
Tangible assets	13	49,627	63,283
Current assets			
Debtors	14	29,927	42,728
Cash at bank and in hand		154,206	224,403
		<u>184,133</u>	<u>267,131</u>
Creditors: amounts falling due within one year	15	<u>(4,895)</u>	<u>(24,580)</u>
Net current assets		<u>179,238</u>	<u>242,551</u>
Net assets		<u>228,865</u>	<u>305,834</u>
Funds	16		
Unrestricted income funds		<u>228,865</u>	<u>305,834</u>
Total funds		<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

	Unrestricted funds £	2022 Total £	2021 Total £
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

	Unrestricted funds £	2022 Total £	2021 Total £
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

	Unrestricted funds £	2022 Total £	2021 Total £
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

	Unrestricted funds £	2022 Total £	2021 Total £
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

	Unrestricted funds £	2022 Total £	2021 Total £
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

	2022 £	2021 £
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

Employment costs	2022	2021
	£	£
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:

	2022	2021
	Number	Number
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:

	2022	2021
	£	£
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

13. Tangible fixed assets	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£
Cost			
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>
Depreciation			
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>
Net book values			
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>

14. Debtors	2022	2021
	£	£
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>

15. Creditors: amounts falling due within one year	2022	2021
	£	£
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

	Unrestricted funds £	Total funds £
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

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	At 31 March 2022 £
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.