

Charity number: 1078053
Company number: 3857924

HAMILTON-EDDY & Co

Chartered Accountant

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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
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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 David Harris Christopher Thomas	Treasurer
Secretary	Rosaline Jackson	
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 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:

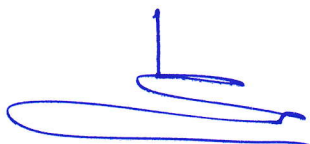
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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 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: 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 £
Incoming resources				
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
Total incoming resources		<u>179,278</u>	<u>179,278</u>	<u>155,221</u>
Resources expended				
Charitable activities	7	212,693	212,693	224,700
Governance costs	8	2,050	2,050	7,490
Total resources expended		<u>214,743</u>	<u>214,743</u>	<u>232,190</u>
Net incoming/(outgoing) resources for the year		(35,465)	(35,465)	(76,969)
Total funds brought forward		<u>228,865</u>	<u>228,865</u>	<u>305,834</u>
Total funds carried forward		<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
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Statement of financial position
as at 31 March 2023

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

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

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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.

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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>

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Notes to financial statements
for the year ended 31 March 2023

6. Investment income

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

7. Costs of charitable activities

	Unrestricted funds £	2023 Total £	2022 Total £
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

	Unrestricted funds £	2023 Total £	2022 Total £
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
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Notes to financial statements
for the year ended 31 March 2023

9. Net outgoing resources for the year

	2023	2022
	£	£
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

Employment costs	2023	2022
	£	£
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:

	2023	2022
	Number	Number
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:

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

Croydon Accessible Transport
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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.

13. Tangible fixed assets

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2022 and At 31 March 2023	21,365	166,012	187,377
Depreciation			
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
Net book values			
At 31 March 2023	-	41,247	41,247
At 31 March 2022	563	49,064	49,627

14. Debtors

	2023 £	2022 £
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**

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

Croydon Accessible Transport
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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.