

Company registration number: 03961606  
Charity registration number: 1082544

**TRIP Community Transport Association**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 March 2022**

# **TRIP Community Transport Association**

## **Company Limited by Guarantee**

### **Financial Statements**

**Year ended 31 March 2022**

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# **TRIP Community Transport Association**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2022**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

#### **Reference and administrative details**

**Registered charity name** TRIP Community Transport Association

**Charity registration number** 1082544

**Company registration number** 03961606

**Principal office and registered office** 29-31 New Street  
Honiton  
EX14 1HG  
Devon

#### **The trustees**

Mrs C J Eastley  
Mr D G Smith (Resigned 25 April 2022)  
Mr H R Hyde (Resigned 16 August 2021)  
Mr S M Brownridge  
Mr A Stephens (Resigned 16 August 2021)  
Mr A R Smith  
Ms M Newman  
Mr D Sheridan-Shaw (Resigned 14 February 2022)  
Mr C Doran (Resigned 31 March 2022)  
Mr M Harwood  
Mr C M Fowler (Appointed 16 August 2021)  
Mrs C Barrow (Appointed 25 April 2022)  
Mr M A Baldock (Appointed 25 April 2022)

**Company secretary** Mr D G Smith (Resigned 25 April 2022)  
Ms C Barrow (Appointed 25 April 2022)

**Independent examiner** Mr N Smy ACA

# **TRIP Community Transport Association**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2022**

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

##### **Governing document**

The organisation is a charitable company limited by guarantee (No. 3961606), incorporated on 31 March 2000.

The charity is registered with the Charity Commission (No. 1082544) and its principal address is 29-31 New Street, Honiton, Devon, EX14 1HA.

The company was established under a Memorandum of Association dated 31 March 2000, as amended by a special resolution dated 2 June 2006, that established the objects and powers of the charitable company and is governed under its Articles of Association.

##### **Recruitment and appointment of the managing committee**

The charity is managed by a management committee who shall be Charity Trustees within the meaning of the Charities Act. The committee consists of no less than 8 members or more than 15 members, which include honorary officers (the charity's trustees).

The committee may in addition appoint not more than 5 co-opted members providing that the number of co-opted members shall not exceed one third of the total membership of the committee. Co-opted members shall not hold their office until the following AGM.

The committee may invite any person to attend its meetings as an observer but without the power to vote.

All committee members, including officers shall retire annually and be eligible for re-election at the AGM.

Nobody shall be appointed as a member of the committee who is under 18 years of age or whose appointment would be disqualified under the provision of the following clause. No persons shall be entitled to act as a member of the committee until after signing a declaration of acceptance of willingness to act in the trusts of the charity.

# **TRIP Community Transport Association**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2022**

#### **Objectives and activities**

The principal activity of the company was that of providing non-profit community transport services.

The objects of the charity shall be to provide transport and transport information, a befriending service offering advocacy, advice and information and community based activities including the provision of social care to the residents of Devon with particular focus on Honiton and its surrounding parishes who have need because of age, mental or physical disability, or poverty, and in particular but not as to limit the generality of the foregoing:

- (a) to provide non-profit community transport services:
- (b) to assist the charitable work of organisations and bodies engaged in promoting the relief of such persons through the provision of appropriate service; and
- (c) to ensure, to the best of our abilities, that the transport, mobility needs and associated support service requirements of the elderly, frail, disabled, socially excluded and rurally isolated, located in the area of benefit, to obtain health and social care are met.

In planning our activities for the year, we kept in mind the charity commission guidance on public benefit.

# **TRIP Community Transport Association**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2022**

#### **Achievements and performance**

The coming year sees TRIP celebrating its 25<sup>th</sup> anniversary and we aim to set things in place to make sure it is here for yet another 25 years.

As society has emerged from the pandemic TRIP has, once again, found its role changing. Society has settled down into more usual patterns and we have been able to return to providing more of our regular activities, reintroducing services that have been put on hold, modifying some of the others that were introduced as a result of the pandemic and establishing new ones.

Clients are, once again, enjoying the benefits of the varied travels provided by the Ring & Ride following the reintroduction of our weekday and weekend outings. Pub lunches have become more popular than ever with two buses regularly in use to cope with demand.

Demand for wheelchair transport to medical appointments and to the local day centre has also increased and we continue to help the centre with distributing meals to their clients.

During the previous year TRIP was very fortunate to receive an anonymous donation that was sufficient to cover the cost of purchasing a high specification minibus that we use for the longer trips at the weekends and for transport for Steve Brownridge's reintroduced long weekend and midweek short breaks. These have, once again, proved to be highly popular with the trips being oversubscribed.

Also, during the year TRIP once again led the field with the acquisition of, what we believe to be, the first electric vehicle operated by a CT group in the South West. It is used to transport people to and from health appointments and is proving to be quite useful though the range is not quite as good as hoped.

Our befriending service has developed and expanded rapidly with the re-establishment of the community hubs with new ones being set up in Marsh Green, Dunkeswell and Honiton. These have been a great success, providing companionship, lunch and lots of activities for people who had become very isolated during the pandemic and desperately needed social activities and the support to enable them to attend. We hope to be able to further expand the area served during the coming year. TRIP is very grateful to Rockbeare Parish Council for their support in enabling these hubs to become possible and to enable them to grow at the rate they have. Demand for them has reached the point where they are often oversubscribed hence why we hope to set up a new hub to relieve the pressure and enable more to attend.

Demand for mobility scooters and other assistance equipment and aids for daily living has also grown with the end of the pandemic and continues to provide a valuable service for our clients and a useful source of income for TRIP.

During the year TRIP was able to access a new pot of funding that enabled us to set up a new, time limited, project called Volunteering4All. This was with the aim of recruiting new volunteers, helping them and others to become volunteers and encouraging others, through providing training to train up to re-enter the employment market. A large amount of training was provided to groups and individuals covering CPR and other first aid training, driver training for cars and minibuses plus other activities such as providing DBS checks with a view to helping other local groups to train up their volunteers to help provide better and safer services for their clients.

# **TRIP Community Transport Association**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2022**

#### **Achievements and performance *(continued)***

Overall, demand continues to grow for all our services and TRIP is laying plans to ensure we can change and further develop to enable us to continue to provide the help that is so important to the people who depend upon us.

#### **Financial review**

During the year the charity received income of £373,907 (2021: £347,719) and incurred expenditure of £401,680 (2021: £266,307) resulting in a deficit for the year of £27,773 (2021: surplus £81,412). Reserves carried forward at the year end totalled £322,371 (2021: £350,144).

The situation continues to be carefully monitored. The monthly management reports are proving a success and are a valuable source of information, enabling better business planning and budgeting and allowing a quicker response to any issues that develop during the year.

The Trustees of TRIP Community Transport Association acknowledge their responsibility to ensure that the charity, at all times, retains reserves to ensure that it is able to fulfil its ongoing obligations. Such reserves are set at a level to overcome short term funding loss. It also holds restricted funds that are allocated towards specific items including a fund towards replacement vehicle costs.

The charity holds reserves in a separate bank deposit account.

#### **Plans for future periods**

Following reviews of our activities during the year, TRIP trustees will be looking to implement changes to the organisation and, in addition, trustees will be improving financial and governance procedures together with implementing a five year development plan.

Trustees will also be looking to strengthen its membership and the skill set of existing and new trustees.

#### **Reserves policy**

The Trustees aim to ensure that the equivalent of a minimum of 25% of the charity's annual running costs are available via its "Free Reserves"; which are £117,207 (2021: £151,858). Total expenditure in the year was approximately £402,000 (2021: £266,000), so the Trustees are satisfied that current reserves are satisfactory.

Should reserves fall (or indicate that they may fall) below 25% the trustees will prioritise efficiency savings and fundraising to ensure that the minimum levels are met.

Should the charity's reserves exceed 35% of the annual running costs, the Trustees will consider the priorities for the charity and invest such additional reserves for the benefit of its beneficiaries.

**TRIP Community Transport Association**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2022**

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on .....<sup>26/9/22</sup> and signed on behalf of the board of trustees by:

Clive Fowler - Chair of Trustees

Mr C Fowler  
~~Mrs C J Eastley~~  
Trustee

Mrs C Barrow  
Charity Secretary

Clive Barrow



# **TRIP Community Transport Association**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of TRIP Community Transport Association**

**Year ended 31 March 2022**

I report to the trustees on my examination of the financial statements of TRIP Community Transport Association ('the charity') for the year ended 31 March 2022.

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

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

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

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

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**TRIP Community Transport Association**

**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of TRIP Community Transport Association (continued)**

**Year ended 31 March 2022**

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



**Mr N Smy ACA  
Independent Examiner  
Westcotts  
Chartered Accountants & Business Advisers  
Queens House  
New Street  
Honiton  
EX14 1BJ**

**Date:** 4/10/22

# TRIP Community Transport Association

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		2022	2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	98,879	115,973	<b>214,852</b>	252,689
Charitable activities	6	83,115	—	<b>83,115</b>	42,114
Other trading activities	7	67,512	—	<b>67,512</b>	42,393
Investment income	8	17	—	<b>17</b>	107
Other income	9	8,411	—	<b>8,411</b>	10,416
<b>Total income</b>		<u>257,934</u>	<u>115,973</u>	<u><b>373,907</b></u>	<u>347,719</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	10	41,490	—	<b>41,490</b>	24,728
Expenditure on charitable activities	11,12	270,687	88,381	<b>359,068</b>	241,579
Other expenditure	14	1,122	—	<b>1,122</b>	—
<b>Total expenditure</b>		<u>313,299</u>	<u>88,381</u>	<u><b>401,680</b></u>	<u>266,307</u>
<b>Net (expenditure)/income</b>		<u>(55,365)</u>	<u>27,592</u>	<u><b>(27,773)</b></u>	<u>81,412</u>
Transfers between funds		81,005	(81,005)	—	—
<b>Net movement in funds</b>		<u>25,640</u>	<u>(53,413)</u>	<u><b>(27,773)</b></u>	<u>81,412</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		215,544	134,600	<b>350,144</b>	268,732
<b>Total funds carried forward</b>		<u>241,184</u>	<u>81,187</u>	<u><b>322,371</b></u>	<u>350,144</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 11 to 23 form part of these financial statements.

# TRIP Community Transport Association

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	19	127,959	66,879
<b>Current assets</b>			
Stocks	20	3,600	4,000
Debtors	21	57,542	32,414
Cash at bank and in hand		159,053	251,740
		<u>220,195</u>	<u>288,154</u>
<b>Creditors: amounts falling due within one year</b>	22	<u>25,783</u>	<u>4,889</u>
<b>Net current assets</b>		<b>194,412</b>	<b>283,265</b>
<b>Total assets less current liabilities</b>		<b>322,371</b>	<b>350,144</b>
<b>Net assets</b>		<b>322,371</b>	<b>350,144</b>
<b>Funds of the charity</b>			
Restricted funds		81,187	134,600
Unrestricted funds		241,184	215,544
<b>Total charity funds</b>	24	<b>322,371</b>	<b>350,144</b>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

#### Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to 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.

These financial statements were approved by the board of trustees and authorised for issue on 24/9/22 and are signed on behalf of the board by:

Clive Tolls - Chair of Trustees

Mr C Fowler  
Mrs C J Eastley  
Trustee

Mrs C Barrow  
Company Secretary

Claire Barrow

The notes on pages 11 to 23 form part of these financial statements.

# **TRIP Community Transport Association**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2022**

#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 29-31 New Street, Honiton, EX14 1HG, Devon.

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

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

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

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

##### **Fund accounting**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specific purpose and which the charity may use for its purpose at its discretion.

Designated funds are represented by the book value of the minibuses that are required to be held to provide the charitable activities of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

# **TRIP Community Transport Association**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 March 2022**

#### **3. Accounting policies *(continued)***

##### **Incoming resources**

###### **Income**

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified. 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.

Income generated from the provision of transportation services is included in the Statement of Financial Activities when the service has been provided and the entitlement to the income is earned.

Investment income is included when receivable.

##### **Resources expended**

###### **Expenditure**

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:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

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.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

##### **Tangible assets**

Tangible fixed assets are stated at cost less accumulated depreciation.

###### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment and vehicles	25% reducing balance
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# **TRIP Community Transport Association**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 March 2022**

#### **3. Accounting policies *(continued)***

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

##### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

#### **4. Limited by guarantee**

TRIP Community Transport Association is a company limited by guarantee and accordingly does not have a share capital.

Mrs C Eastley 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 she is a member, or within one year after she ceases to be a member.

# TRIP Community Transport Association

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 5. Donations and legacies

2022	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
BSOG	3,917	–	3,917
Devon County Council	16,896	4,150	21,046
East Devon District Council	4,667	1,350	6,017
Gift Aid	4,073	–	4,073
Sundry donations	39,497	52,465	91,962
Gifted fixed asset	11,279	–	11,279
Prince Countryside	–	8,000	8,000
NHS Community Services	–	5,268	5,268
Honiton Community Church	–	600	600
Arnold Clark	1,000	–	1,000
Co-op	1,550	–	1,550
Alan Joules	5,000	–	5,000
Lottery	10,000	–	10,000
Groundwork - Tesco	1,000	–	1,000
Mid Devon Mobility	–	42,690	42,690
West Devon CVS	–	1,450	1,450
	<u>91,329</u>	<u>115,973</u>	<u>207,302</u>



# TRIP Community Transport Association

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 5. Donations and legacies *(continued)*

2021	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
BSOG	3,917	–	3,917
Devon County Council	27,068	3,646	30,714
East Devon District Council	28,003	1,400	29,403
Gift Aid	3,691	–	3,691
Sundry donations	41,558	31,177	72,735
Gifted fixed asset	5,913	–	5,913
Honiton Lions	1,350	–	1,350
Battishorne Trust	1,000	–	1,000
Norman Family Charitable Trust	–	2,500	2,500
Clare Milne Trust	5,000	–	5,000
February Foundation	–	4,500	4,500
Lottery	40,000	–	40,000
Devon Community Foundation	10,000	2,500	12,500
Beaumont Charities	5,000	1,200	6,200
Groundwork - Tesco	1,000	–	1,000
Princes Trust	2,500	–	2,500
Allhallows	2,000	–	2,000
NFU Mutual	3,164	–	3,164
Persimmon	1,000	–	1,000
Albert Hunt	2,000	–	2,000
Dorset Community Fund	1,000	–	1,000
Fresh Thinking	2,000	–	2,000
Honiton Hospital and Community League	–	1,000	1,000
West Devon CVS	–	12,102	12,102
Garfield Weston	–	5,000	5,000
Gibbons Trust	–	500	500
	<u>187,164</u>	<u>65,525</u>	<u>252,689</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Contracts and other services	80,324	80,324	41,375	41,375
Shopmobility	2,791	2,791	739	739
	<u>83,115</u>	<u>83,115</u>	<u>42,114</u>	<u>42,114</u>

# TRIP Community Transport Association

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sale of disability aids, scooters and scooter repairs	67,467	67,467	42,155	42,155
Fundraising events	45	45	238	238
	<u>67,512</u>	<u>67,512</u>	<u>42,393</u>	<u>42,393</u>

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	17	17	107	107

#### 9. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Gain on disposal of tangible fixed assets held for charity's own use	2,673	2,673	—	—
Sundry receipts	5,738	5,738	10,416	10,416
	<u>8,411</u>	<u>8,411</u>	<u>10,416</u>	<u>10,416</u>

#### 10. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Purchases (adjusted for stock)	41,490	41,490	24,728	24,728

# TRIP Community Transport Association

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 11. Expenditure on charitable activities by fund type

2022	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Contracts and other services, shopmobility and weekends away	172,277	63,427	235,704
Support costs	98,410	24,954	123,364
	<u>270,687</u>	<u>88,381</u>	<u>359,068</u>
2021	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Contracts and other services, shopmobility and weekends away	117,063	9,144	126,207
Support costs	102,297	13,075	115,372
	<u>219,360</u>	<u>22,219</u>	<u>241,579</u>

#### 12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Contracts and other services, shopmobility and weekends away	235,704	118,613	354,317	237,571
Governance costs	—	4,751	4,751	4,008
	<u>235,704</u>	<u>123,364</u>	<u>359,068</u>	<u>241,579</u>

#### 13. Analysis of support costs

	Analysis of support costs £	Total 2022 £	Total 2021 £
Governance costs	4,751	4,751	4,008

#### 14. Other expenditure

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bad debts	1,122	1,122	—	—

# TRIP Community Transport Association

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

#### 15. Net (expenditure)/income

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

	2022	2021
	£	£
Depreciation of tangible fixed assets	42,658	22,295
Gains on disposal of tangible fixed assets	(2,673)	—

#### 16. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	2,380	2,320

#### 17. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	155,356	139,563
Social security costs	3,545	2,854
Employer contributions to pension plans	4,105	2,749
	163,006	145,166

The average head count of employees during the year was 34 (2021: 27). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Trustees	11	11
Support staff	10	7
Drivers	13	9
	34	27

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 18. Trustee remuneration and expenses

None of the trustees or any person connected with them has received any remuneration from the charity during the year.

During the year no expenses (2021: none) were reimbursed to trustees. Volunteer expenses of £524 (2021: none) were paid to one trustee. One trustee (2021: one) supplied services to the charity to the value of £2,795 (2021: £1,450). All transactions were undertaken on normal market terms.

# TRIP Community Transport Association

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 19. Tangible fixed assets

	Equipment and vehicles £	Total £
<b>Cost</b>		
At 1 April 2021	275,726	<b>275,726</b>
Additions	104,065	<b>104,065</b>
Disposals	(13,746)	<b>(13,746)</b>
<b>At 31 March 2022</b>	<b>366,045</b>	<b>366,045</b>
<b>Depreciation</b>		
At 1 April 2021	208,847	<b>208,847</b>
Charge for the year	42,658	<b>42,658</b>
Disposals	(13,419)	<b>(13,419)</b>
<b>At 31 March 2022</b>	<b>238,086</b>	<b>238,086</b>
<b>Carrying amount</b>		
<b>At 31 March 2022</b>	<b>127,959</b>	<b>127,959</b>
At 31 March 2021	66,879	66,879

#### 20. Stocks

	2022 £	2021 £
Finished goods and goods for resale	<b>3,600</b>	<b>4,000</b>

#### 21. Debtors

	2022 £	2021 £
Trade debtors	<b>52,383</b>	7,884
Prepayments and accrued income	<b>1,357</b>	—
Other debtors	<b>3,802</b>	24,530
	<b>57,542</b>	<b>32,414</b>

#### 22. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	<b>22,086</b>	1,400
Accruals and deferred income	<b>3,697</b>	3,489
	<b>25,783</b>	<b>4,889</b>

# TRIP Community Transport Association

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

#### 23. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,105 (2021: £2,749).

#### 24. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
2022					
Community transport	151,858	257,934	(271,972)	(20,613)	117,207
Minibus fleet	63,686	—	(41,327)	101,618	123,977
	<u>215,544</u>	<u>257,934</u>	<u>(313,299)</u>	<u>81,005</u>	<u>241,184</u>
	At 1 April 2020	Income	Expenditure	Transfers	At March 2021
	£	£	£	£	£
2021					
Community transport	84,397	282,194	(222,889)	8,156	151,858
Minibus fleet	51,899	—	(21,199)	32,986	63,686
	<u>136,296</u>	<u>282,194</u>	<u>(244,088)</u>	<u>41,142</u>	<u>215,544</u>

To provide and maintain non-profit community transport services.

##### Purpose of designated fund

To recognise the fleet of minibuses that are held by the charity.

# TRIP Community Transport Association

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

Year ended 31 March 2022

#### 24. Analysis of charitable funds (continued)

##### Restricted funds

2022	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Purchase of replacement vehicles	53,554	—	—	(48,762)	4,792
Befriending project	30,211	9,351	(14,466)	—	25,096
Befriending project - laptop and mobile telephone	152	—	(56)	—	96
Winter Friendship Group	3,162	287	(3,115)	—	334
Stairlifts	730	—	(600)	—	130
Display screen	173	—	—	(173)	—
Home Sitting Service	8,200	—	—	—	8,200
Covid Fund	3,860	9,263	(7,580)	—	5,543
Operation Rudolph	62	8,926	(6,913)	—	2,075
Food hub	625	7,219	(4,204)	—	3,640
Electric bus	21,219	25,588	(2,040)	(32,741)	12,026
Community care	12,102	1,450	—	—	13,552
New telephone system	550	—	—	—	550
Community Renewal	—	45,831	(43,256)	—	2,575
DEVA Isolation	—	5,268	(5,939)	671	—
Equipment for vehicles	—	2,790	(212)	—	2,578
	<u>134,600</u>	<u>115,973</u>	<u>(88,381)</u>	<u>(81,005)</u>	<u>81,187</u>

  

2021	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Purchase of replacement vehicles	86,450	—	—	(32,896)	53,554
Befriending project	35,211	10,000	(15,000)	—	30,211
Befriending project - laptop and mobile telephone	227	—	(75)	—	152
Winter Friendship Group	1,395	2,051	(284)	—	3,162
Stairlifts	730	—	—	—	730
Display screen	173	—	—	—	173
Home Sitting Service	8,250	—	(50)	—	8,200
Covid Fund	—	5,865	(2,005)	—	3,860
Operation Rudolph	—	3,292	(3,230)	—	62
Food hub	—	750	(125)	—	625
Electric bus	—	29,465	—	(8,246)	21,219
Community care	—	12,102	—	—	12,102
New telephone system	—	2,000	(1,450)	—	550
	<u>132,436</u>	<u>65,525</u>	<u>(22,219)</u>	<u>(41,142)</u>	<u>134,600</u>

# **TRIP Community Transport Association**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year ended 31 March 2022**

#### **24. Analysis of charitable funds *(continued)***

##### **Purpose of restricted funds**

Funds received from various grant providers and donors towards the cost of purchasing new mini buses.

Funds held to provide 'befriending' training to volunteers.

Funds received from DCC to provide a laptop and mobile telephone service for the Befriending project.

Funds received from DCC and other donors to fund the Winter Friendship Group project.

Funds received from donors towards the costs of stairlifts.

Funds received from donors towards the costs of an electronic display screen.

Funds received from Devon Carers towards the costs of providing the Home Sitting Service.

Funds received from donors towards costs associated with Covid 19.

Funds received from donors towards the costs of Christmas presents and lunches.

Funds received from donors towards the costs of meals.

Funds received from the donors towards the costs of a new electric bus.

Funds received from donors towards the costs of providing Community care.

Funds received from grant providers towards the costs of a new telephone system.

Funds received from grant providers towards the costs of community renewal.

Funds received from the NHS towards the costs of DEVA Isolation.

Funds received from DCC towards the costs of equipment for vehicles.



**TRIP Community Transport Association**

**Company Limited by Guarantee**

**Notes to the Financial Statements *(continued)***

**Year ended 31 March 2022**

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

<b>2022</b>	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2022 £</b>
Tangible fixed assets	127,791	168	<b>127,959</b>
Current assets	139,176	81,019	<b>220,195</b>
Creditors less than 1 year	(25,783)	—	<b>(25,783)</b>
<b>Net assets</b>	<b>241,184</b>	<b>81,187</b>	<b>322,371</b>

  

<b>2021</b>	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2021 £</b>
Tangible fixed assets	66,655	224	66,879
Current assets	153,778	134,376	288,154
Creditors less than 1 year	(4,889)	—	(4,889)
<b>Net assets</b>	<b>215,544</b>	<b>134,600</b>	<b>350,144</b>

**TRIP Community Transport Association**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2022**

**The following pages do not form part of the financial statements.**

# TRIP Community Transport Association

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
BSOG	3,917	3,917
Devon County Council	21,046	30,714
East Devon District Council	6,017	29,403
Gift Aid	4,073	3,691
Sundry donations	91,962	72,735
Gifted fixed asset	11,279	5,913
Honiton Lions	-	1,350
Battishorne Trust	-	1,000
Norman Family Charitable Trust	-	2,500
Clare Milne Trust	-	5,000
Prince Countryside	8,000	-
NHS Community Services	5,268	-
Honiton Community Church	600	-
Arnold Clark	1,000	-
Co-op	1,550	-
Alan Joules	5,000	-
February Foundation	-	4,500
Lottery	10,000	40,000
Devon Community Foundation	-	12,500
Beaumont Charities	-	6,200
Groundwork - Tesco	1,000	1,000
Princes Trust	-	2,500
Allhallows	-	2,000
NFU Mutual	-	3,164
Persimmon	-	1,000
Albert Hunt	-	2,000
Dorset Community Fund	-	1,000
Fresh Thinking	-	2,000
Honiton Hospital and Community League	-	1,000
Mid Devon Mobility – Special project income	42,690	-
West Devon CVS	1,450	12,102
Garfield Weston	-	5,000
Gibbons Trust	-	500
	<u>214,852</u>	<u>252,689</u>

# TRIP Community Transport Association

## Company Limited by Guarantee

### Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
<b>Charitable activities</b>		
Contracts and other services	80,324	41,375
Shopmobility	<u>2,791</u>	<u>739</u>
	<u>83,115</u>	<u>42,114</u>
<b>Other trading activities</b>		
Sale of disability aids, scooters and scooter repairs	67,467	42,155
Fundraising events	<u>45</u>	<u>238</u>
	<u>67,512</u>	<u>42,393</u>
<b>Investment income</b>		
Bank interest receivable	<u>17</u>	<u>107</u>
<b>Other income</b>		
Gain on disposal of tangible fixed assets held for charity's own use	2,673	—
Sundry receipts	<u>5,738</u>	<u>10,416</u>
	<u>8,411</u>	<u>10,416</u>
<b>Total income</b>	<u>373,907</u>	<u>347,719</u>

# TRIP Community Transport Association

## Company Limited by Guarantee

### Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
Opening stock	4,000	3,100
Purchases	41,090	25,628
Closing stock	(3,600)	(4,000)
	<u>41,490</u>	<u>24,728</u>
<b>Expenditure on charitable activities</b>		
Wages and salaries	155,356	139,563
Employer's NIC	3,545	2,854
Pension costs	4,105	2,749
Rent	20,224	18,214
Light and heat	3,074	2,499
Repairs and maintenance	2,755	1,515
Other establishment	462	317
Motor vehicle expenses	35,912	20,351
Legal and professional fees	7,254	5,986
Telephone	2,285	1,833
Other office costs	5,976	2,958
Depreciation	42,658	22,295
Subscriptions	210	314
General expenses	9,426	10,782
Volunteers' expenses	2,462	280
Special project expenditure	59,574	7,144
Befriending project expenditure	3,790	1,925
	<u>359,068</u>	<u>241,579</u>
<b>Other expenditure</b>		
Bad debts	1,122	—
	<u>1,122</u>	<u>—</u>
<b>Total expenditure</b>	<u>401,680</u>	<u>266,307</u>
<b>Net (expenditure)/income</b>	<u>(27,773)</u>	<u>81,412</u>

