

COMMUNITY TRANSPORT CALDERDALE LTD

England & Wales · Charity number 1093919

Details

Status Registered

Legal form Charitable company

Company number [04392505](#)

Registered 2002-09-25

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

Contact

Address Unit B8/10
Tenterfields Business Park
Burnley Road
Luddendenfoot
Halifax
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Website www.ctcalderdale.co.uk

Activities

Objects: TO PROVIDE A COMMUNITY TRANSPORT SERVICE FOR SUCH OF THE INHABITANTS OF CALDERDALE AND ITS NEIGHBOURHOOD WHO ARE IN NEED OF SUCH A SERVICE BECAUSE OF AGE, SICKNESS OR DISABILITY (MENTAL OR PHYSICAL), OR POVERTY, OR BECAUSE OF A LACK OF AVAILABILITY OF ADEQUATE AND SAFE PUBLIC PASSENGER SERVICES.

Activities: Provision of transport to those residents of Calderdale and Kirklees who cannot access alternatives for reasons of disability (mental & physical), ill health, old age, geographical isolation, poverty or social exclusion.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** CALDERDALE AND ITS NEIGHBOURHOOD
- Calderdale
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£546,392	£548,613	£136,513	21
2024-03-31	£489,267	£516,670	-	-
2023-03-31	£499,429	£494,462	-	-
2022-03-31	£478,078	£420,982	-	-
2021-03-31	£418,895	£402,725	-	-

Trustees

Name	Role	Appointed
Peter Strouden Hancock	Chair	2015-08-14
Deborah Crossley		2014-08-14
Graham Bennett		2025-05-02
Julie Neimantas		2021-10-07
Patricia Colton		2023-11-27
Richard Ian Long		2021-10-07

COMMUNITY TRANSPORT CALDERDALE LTD

England & Wales - Charity number 1093919

Accounts

REGISTERED CHARITY NUMBER: 1093919

Company registration number 04392505 (England and Wales)

COMMUNITY TRANSPORT CALDERDALE LTD

REPORT OF THE TRUSTEES AND UNAUDITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

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Community Transport Calderdale Ltd Legal and Administrative Information

Reference and Administrative Information

Charity name	Community Transport Calderdale Ltd	
Charity registration number	1093919	
Company registration number	04392505	
Registered office and operational address	Unit B8 – 10 Tenterfields Business Park Burnley Road Luddenden Foot Halifax West Yorkshire HX2 6EQ	
Trustees	Graham Bennett (Appointed 2/5/25) Patricia Colton Deborah Crossley Peter Strouden Hancock Richard Ian Long Julie Neimantas Michael Paul Robinson (Resigned 23/9/24)	
Secretary	Amanda Smith	
Senior Management	Amanda Smith Rebecca Ideson Paul Dempsey	Finance Manager Office Manager Minibus Co-ordinator
Bankers	Lloyds TSB Plc Commercial Street Halifax West Yorkshire HX1 1BB	
Independent examiners	Sleigh & Story Ltd Thornhill Brigg Mills Thornhill Beck Lane Brighouse HD6 4AH	

Community Transport Calderdale Ltd Annual Report of the Trustees (Including Directors' Report) for the Year Ended 31st March 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)" (effective 1 January 2019).

Objectives and activities

The aim of Community Transport Calderdale is:

To provide transport to those residents of Calderdale who cannot access other existing forms of transport provision for reasons of ill health, disability (mental or physical), isolation (geographical or other), poverty or social exclusion.

Public benefit

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

Achievements and performance

Volunteer Car Service

Our volunteer car service is for clients who can't access alternative transport due to age, disability or long-term health problems. Volunteers take clients to social activities, visiting friends, shopping, to hair appointments and even on holiday. We also offer a shopping service for those who can't get out. In 2024-25 the service had 55 volunteer drivers who collectively took 388 clients on 10,165 passenger trips. We're very grateful to all our volunteers.

"What a wonderful service! I would be housebound without the help of your lovely volunteers" – Doreen K.

Minibus trips

Community groups in Calderdale can book "Out & About" trips to any destination. Destinations in 2024-25 included Bolton Abbey, Cannon Hall Farm, East Riddlesden Hall, Great Yorkshire Show, Himalayan Gardens Ripon etc. We also offer minibuses with/without drivers for school groups, sports clubs, Scouts/Guides, weddings, etc. Over 150 local community groups went on 325 day trips in 2024-25.

"We appreciate the genuine care and concern your driver shows to everyone on our trips. We know we can relax on the journeys with his careful driving, but I also know that he is an extra pair of eyes looking out for someone who may need a helping hand during the day." – Denise, Barkisland Active Together

NHS Patient Transport

Our Seamless Home from Hospital (SHFH) service continues to go from strength to strength. This service is run in partnership with AgeUK. Patients travel in an accessible minibus with a passenger assistant and are met at home by a support worker who helps them settle in. SHFH supported 2,706 patients in 2024-25.

We also provide accessible group transport for Pulmonary and Long Covid clinics, completing 961 patient clinic trips in 2024-25.

Community Transport Calderdale Ltd Annual Report of the Trustees (Including Directors' Report) for the Year Ended 31st March 2025

The Outpatient service, which takes people to appointments at health centres and hospitals, provided 2,212 outpatient trips during the year. Our volunteers and Community eCar took patients to hospitals across the North of England, including for cancer treatment in Leeds:

"I was nervous about my first appointment, but the volunteer was very reassuring and distracted me by chatting all the way there. He knew how to get to the radiotherapy department and stayed with me in the waiting room" Diane D.

Financial review

Reserves Policy

It is the policy of the Trustees to hold in reserve an amount equivalent to one month unrestricted expenditure plus the current calculated costs of closure. The aim of the policy is to ensure the charity is able to meet its legal responsibilities in the event that it is forced to close.

Net costs of closure calculated with a reference date of 31 March 2025 are £7,127 (2024: £7,420). One month unrestricted expenditure based on 2024-25 expenditure is £45,718 (2024: £43,056). Total target reserves based on the policy are therefore £52,845 (2024: £50,476).

The unrestricted reserves at the year end are £131,513 (2024: £138,734). This figure is not reduced by the value of tangible fixed assets because the costs of closure calculation assumes these would be sold (at below market value), in the event of closure.

The Trustees review the reserves policy and reserves of the charity on an annual basis to ensure that the policy remains appropriate and that the level of reserves is adequate.

Structure, Governance and Management

Calderdale Community Transport is a registered charity, number 1093919, and a company limited by guarantee, number 04392505.

As a company limited by guarantee the charity is controlled by its Memorandum and Articles of Association.

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

Graham Bennett	(appointed 2/5/25)
Patricia Colton	
Deborah Crossley	
Peter Strouden Hancock	
Richard Ian Long	
Julie Neimantas	
Michael Paul Robinson	(Resigned 23/9/24)

Recruitment and appointment of trustees

Trustees are recruited by personal approach by the Chief Officer and by members of the board of trustees. New trustees are appointed at the Annual General Meeting or at board meetings in the presence of and agreement of the board.

Community Transport Calderdale Ltd Annual Report of the Trustees (Including Directors' Report) for the Year Ended 31st March 2025

Organisational structure

Community Transport Calderdale operates as a small company, with the day to day operations being coordinated by the CEO.

Peter Hancock, Chair of the Board of Trustees, continued to serve as Acting CEO during the year. His management team consisted of Finance Manager - Mandy Smith, Office Manager - Rebecca Ideson and Minibus Coordinator – Paul Dempsey.

The charity could not operate without the invaluable support of our volunteers, including volunteer car drivers and passenger assistants.

Induction and training of trustees

At present, no training is made available for members of the board of trustees.

Community Transport Calderdale Ltd
Annual Report of the Trustees (Including Directors' Report) for the Year Ended 31st March 2025

Statement of trustees' responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts 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.

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



.....
Peter Strouden Hancock
Trustee

05/11/2025

Date:

Community Transport Calderdale Ltd
Statement of Financial Activities (including income and expenditure account)
For the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total (Unrestricted) funds 2024 £
Income and endowments from:					
Donations and legacies	3	2,526	22,500	25,026	12,688
Charitable activities:					
Provision of minibus services	4	521,067	-	521,067	476,230
Investments	5	139	-	139	230
Other income	6	160	-	160	119
Total income		<u>523,892</u>	<u>22,500</u>	<u>546,392</u>	<u>489,267</u>
Expenditure on:					
Charitable activities:					
Provision of minibus services	7	531,113	17,500	548,613	516,670
Total expenditure		<u>531,113</u>	<u>17,500</u>	<u>548,613</u>	<u>516,670</u>
Net income/(expenditure) and movement in funds		(7,221)	5,000	(2,221)	(27,403)
Reconciliation of funds:					
Fund balances at 1 April 2024		138,734	-	138,734	166,137
Fund balances at 31 March 2025		<u>131,513</u>	<u>5,000</u>	<u>136,513</u>	<u>138,734</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 8 to 16 form part of these financial statements.

Community Transport Calderdale Ltd
Balance Sheet as at 31 March 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	13		76,305		95,316
Current assets					
Debtors	14	74,514		28,854	
Cash at bank and in hand		96,084		<u>76,928</u>	
			170,598	<u>105,782</u>	
Creditors: amounts falling due within one year	15	(110,390)		<u>(62,364)</u>	
Net current assets			60,208		<u>43,418</u>
Total assets less current liabilities			136,513		138,734
Total net assets			136,513		<u>138,734</u>
The funds of the charity					
Restricted funds			5,000		-
Unrestricted funds			131,513		138,734
Total funds	18/19		136,513		<u>138,734</u>

The notes on pages 8 to 16 form part of these financial statements.

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

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

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

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

05/11/2025

The financial statements were approved by the trustees on

Peter S Hancock

.....
Peter Strouden Hancock
Trustee

Company registration number 04392505 (England and Wales)

Community Transport Calderdale Ltd

Notes to the Financial Statements for the year ended 31st March 2025

1. ACCOUNTING POLICIES

Charity information

Community Transport Calderdale Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit B8-10 Tenterfields Business Park, Burnley Road, Luddenden Foot, Halifax, West Yorkshire, HX2 6EQ, England.

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ("FRS 102") and the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'.

The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provision in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

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

Charitable funds

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

Income

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

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

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

Community Transport Calderdale Ltd

Notes to the Financial Statements for the year ended 31st March 2025

Expenditure

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

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

Tangible fixed assets

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

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

Plant and equipment	20% on cost
Computers	15% reducing balance
Motor vehicles	20% reducing balance

Impairment of fixed assets

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

Cash and cash equivalents

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

Financial instruments

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

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

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

Basic financial assets

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

Community Transport Calderdale Ltd

Notes to the Financial Statements for the year ended 31st March 2025

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

Employee benefits

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

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

Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2. Critical accounting estimates and judgments

In the application of the charity's accounting policies, the trustees are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Community Transport Calderdale Ltd
Notes to the Financial Statements for the year ended 31st March 2025

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Donations and gifts	1,026	-	1,026	1,094
Grants received	1,500	22,500	24,000	11,594
Total	2,526	22,500	25,026	12,688

Grants receivable for core activities

Calderdale Metropolitan Borough Council	-	-	-	10,000
Co-op Local Community Fund	500	-	500	1,594
The National Lottery	-	20,000	20,000	-
Older people's holiday fund	-	2,500	2,500	-
Woodroffe Benton	1,000	-	1,000	-
Total	1,500	22,500	24,000	11,594

4. Income from charitable activities

	2025 £	2024 £
Provision of minibus services		
Bus Service Operators Income	5,384	5,536
Fees for minibus services	55,523	52,339
NHS Calderdale and Greater Huddersfield	433,993	389,785
Registrations and memberships	2,098	2,406
Volunteer expenses reimbursed	24,069	26,164
Total	521,067	476,230

5. Income from investments

	2025 £	2024 £
Interest receivable	139	230

6. Other income

	2025 £	2024 £
Other income	160	119

Community Transport Calderdale Ltd
Notes to the Financial Statements for the year ended 31st March 2025

7. Expenditure on charitable activities

	Provision of minibus services 2025 £	Provision of minibus services 2024 £
Direct costs		
Staff costs	378,932	349,059
Depreciation and impairment	19,011	23,752
Insurance	1,444	1,347
Light and heat	5,606	7,838
Telephone and internet	9,492	6,607
Postage and stationery	973	864
Advertising	273	591
Rent	8,000	8,869
Repairs and maintenance	1,317	1,094
Computer repairs and maintenance	4,891	5,460
Training	-	1,350
Motor and travel expenses	94,141	82,225
Volunteer expenses	16,725	15,830
DBS checks	72	192
Bad debts	981	265
HR costs	833	256
Bank charges	2	(14)
Sundries	3,006	7,625
	<u>545,699</u>	<u>513,210</u>
Share of support and governance costs (see note 8)		
Support	2,914	3,460
	<u>548,613</u>	<u>516,670</u>

8. Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>2,914</u>	<u>3,460</u>
Analysed between:		
Provision of minibus services	<u>2,914</u>	<u>3,460</u>

9. Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Remuneration to independent examiner for:		
Accountancy services	1,700	-
Independent examination	600	1,957
Depreciation of owned tangible fixed assets	<u>19,011</u>	<u>23,752</u>

Community Transport Calderdale Ltd
Notes to the Financial Statements for the year ended 31st March 2025

10. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No trustees were paid expenses during the year.

11. Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Management	2	2
Administration	2	2
Minibus service	14	15
Car service	3	3
Total	21	22

Employment costs

	2025 £	2024 £
Wages and salaries	354,788	328,791
Social security costs	17,886	14,375
Other pension costs	6,258	5,893
Total	378,932	349,059

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	69,611	38,996

The key management personnel of the charity has been identified as the CEO, Finance Manager, Minibus Manager and Office Manager (Prior year: CEO, Finance Manager and Minibus Manager).

The CEO role is currently being fulfilled by Peter Hancock, in a voluntary capacity as Chair of Trustees.

Community Transport Calderdale Ltd
Notes to the Financial Statements for the year ended 31st March 2025

12. Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13. Tangible fixed assets

	Plant and equipment £	Computers £	Motor Vehicles £	Total £
Cost				
At 1 April 2024	2,987	13,746	241,240	257,973
At 31 March 2025	<u>2,987</u>	<u>13,746</u>	<u>241,240</u>	<u>257,973</u>
Depreciation and impairment				
At 1 April 2024	2,987	12,712	146,958	162,657
Depreciation charged in the year	-	155	18,856	19,011
At 31 March 2025	<u>2,987</u>	<u>12,867</u>	<u>165,814</u>	<u>181,668</u>
Carrying amount				
At 31 March 2025	<u>-</u>	<u>879</u>	<u>75,426</u>	<u>76,305</u>
At 31 March 2024	<u>-</u>	<u>1,034</u>	<u>94,282</u>	<u>95,316</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	24,114	9,659
Other debtors	1,305	2,943
Prepayments and accrued income	49,095	16,252
	<u>74,514</u>	<u>28,854</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Notes	2025 £	2024 £
Taxation and social security		5,021	4,654
Deferred income	16	96,576	42,926
Trade creditors		4,637	10,357
Accruals		4,156	4,427
		<u>110,390</u>	<u>62,364</u>

Community Transport Calderdale Ltd
Notes to the Financial Statements for the year ended 31st March 2025

16. Deferred income

	2025 £	2024 £
Other deferred income	<u>96,576</u>	<u>42,926</u>
Deferred income is included in the financial statements as follows:		
	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>96,576</u>	<u>42,926</u>
Movements in the year:		
Deferred income at 1 April 2024	42,926	51,560
Released from previous periods	(42,926)	(437,709)
Resources deferred in the year	96,576	429,075
Deferred income at 31 March 2025	<u>96,576</u>	<u>42,926</u>

17. Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charged to profit or loss in respect of defined contribution schemes	<u>6,258</u>	<u>5,893</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18. Movement in funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These included designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming Resources £	Resources Expended £	At 31 March 2025 £
Unrestricted funds				
General funds	138,734	523,892	(531,113)	131,513
Restricted funds				
The National Lottery	-	20,000	(15,000)	5,000
Older people's holiday fund	-	2,500	(2,500)	-
Total restricted funds	-	22,500	(17,500)	5,000
Total funds	<u>138,734</u>	<u>546,392</u>	<u>(548,613)</u>	<u>136,513</u>

Community Transport Calderdale Ltd

Notes to the Financial Statements for the year ended 31st March 2025

Previous year:	At 1 April 2023 £	Incoming Resources £	Resources Expended £	At 31 March 2024 £
General funds	166,137	489,267	(516,670)	138,734

Restricted funds

The National Lottery: This funding is provided to fund additional staff support to boost the volunteer car service in the years 2024 to 2025.

Older people's holiday fund: This funding is provided to subsidise day trips for older people living in Halifax.

19. Analysis of net assets between funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
At 31 March 2025:			
Tangible assets	76,305	-	76,305
Current assets/(liabilities)	55,208	5,000	60,208
	<u>131,513</u>	<u>5,000</u>	<u>136,513</u>
			Unrestricted Funds 2024 £
At 31 March 2024:			
Tangible assets			95,316
Current assets/(liabilities)			43,418
			<u>138,734</u>

20. Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	10,028	5,952
Between two and five years	11,737	-
	<u>21,765</u>	<u>5,952</u>

21. Related party transactions

There were no disclosable related party transactions during the year (2024: none).

22. Ultimate controlling party

The charity is under the control of the board of trustees.

Community Transport Calderdale Ltd
Independent examiner's report to the trustees of Community Transport Calderdale Ltd
Charitable Company ('the Company') for the Year Ended 31st March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025, which are set out on pages 6 to 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Company'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 Association of Chartered Certified Accountants, which is one of the listed bodies.

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

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.



Jonathan Stead FCCA

Date...5/11/2025

Sleigh & Story Ltd
Thornhill Brigg Mills
Thornhill Beck Lane
Brighouse
HD6 4AH

COMMUNITY TRANSPORT CALDERDALE LTD

England & Wales - Charity number 1093919

Accounts

Charity registration number 1093919

Company registration number 04392505 (England and Wales)

COMMUNITY TRANSPORT CALDERDALE LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

COMMUNITY TRANSPORT CALDERDALE LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Patricia Colton Deborah Crossley Peter Strouden Hancock Richard Ian Long Julie Neimantas Michael Paul Robinson	(Appointed 10 November 2023)
Secretary	Amanda Frances Smith	
Senior management	Amanda Smith Rebecca Ideson	Finance Manager Office Manager
Charity number	1093919	
Company number	04392505	
Registered office	Unit B8-10 Tenterfields Business Park Burnley Road Luddenden Foot Halifax West Yorkshire England HX2 6EQ	
Independent examiner	V J Atkinson BK Plus Limited 52 St Johns Lane Halifax West Yorkshire HX1 2BW	
Bankers	Lloyds TSB Plc Commercial Street Halifax West Yorkshire HS1 1BB	

COMMUNITY TRANSPORT CALDERDALE LTD

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

COMMUNITY TRANSPORT CALDERDALE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The aim of Community Transport Calderdale is:

To provide transport to those residents of Calderdale that cannot access other existing forms of transport provision for reasons of ill health, disability (mental or physical), isolation (geographical or other), poverty or social exclusion.

Public benefit

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

Achievements and performance

Significant activities and achievements against objectives

Volunteer Car Service

Our volunteer car service is for clients who can't access alternative transport due to age, disability or long-term health problems. Volunteers take clients to social activities, visiting friends, shopping, to hair appointments and even on holiday. We also offer a shopping service for those who can't get out.

In 2023-24 the service had 53 volunteer drivers who collectively took 454 clients on 10,742 passenger trips. We're very grateful to all our volunteers.

"Your service is taking my grandson, who has autism, to an after-school club once a week, enabling my daughter and her husband to work. My grandson loves his volunteer driver and is always excited to see him – despite a 50yr age gap they get on like a house on fire!" – Rose W.

Minibus trips

Community groups in Calderdale can book "Out & About" trips to any destination. Destinations in 2023-24 included Beamish Living Museum, James Herriot World, Flamingo Land, Leeds Grand Theatre, Southport Pier etc. We also offer minibuses with/without drivers for school groups, sports clubs, Scouts/Guides, weddings, etc. 103 local community groups went on 199 day trips in 2023-24, a total of 2361 passengers.

"Just wanted to say how excellent driver your driver was on Saturday, so attentive to our needs and those of the passengers, we really felt he went above and beyond on the day" – Emma, Active Calderdale

NHS Patient Transport

Our Seamless Home from Hospital (SHFH) service continues to go from strength to strength. This service is run in partnership with AgeUK. Patients travel in an accessible minibus with a passenger assistant and are met at home by a support worker who helps them settle in. SHFH supported 2347 patients in 2023-24.

We also provide accessible group transport for Pulmonary and Long Covid clinics, completing 858 patient clinic trips in 2023-24.

Demand for transport to Outpatient appointments at health centres and hospitals across the north of England continued to increase in 2023-24. We provided 2724 outpatient trips during the year, taking patients to hospitals as far afield as Blackburn, Sheffield and Liverpool.

"I could not do without this first class service to get me to my hospital appointments", John B.

Financial review

COMMUNITY TRANSPORT CALDERDALE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

It is the policy of the Trustees to hold in reserve an amount equivalent to one month unrestricted expenditure plus the current calculated costs of closure. The aim of the policy is to ensure the charity is able to meet its legal responsibilities in the event that it is forced to close.

Net costs of closure calculated with a reference date of 31/03/24 are £7,420. One month unrestricted expenditure based on 2023-24 expenditure is £43,056. Total target reserves based on the policy are therefore £50,476.

The unrestricted reserves at the year end are £138,734. This figure is not reduced by the value of tangible fixed assets because the costs of closure calculation assumes these would be sold (at below market value), in the event of closure.

The Trustees review the reserves policy and reserves of the charity on an annual basis to ensure that the policy remains appropriate and that the level of reserves is adequate.

Structure, governance and management

Calderdale Community Transport is a registered charity, number 1093919, and a company limited by guarantee, number 04392505.

As a company limited by guarantee the charity is controlled by its Memorandum and Articles of Association.

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

Patricia Colton	(Appointed 10 November 2023)
Deborah Crossley	
Alan Geoffrey Fowler	(Resigned 10 May 2023)
Peter Strouden Hancock	
Richard Ian Long	
Julie Neimantas	
Michael Paul Robinson	

Recruitment and appointment of trustees

Trustees are recruited by personal approach by the Chief Officer and by members of the board of trustees. New trustees are appointed at the Annual General Meeting or at board meetings in the presence of and agreement of the board.

Organisational structure

Community Transport Calderdale operates as a small company, with the day to day operations being coordinated by the CEO.

Peter Hancock, Chair of the Board of Trustees, continued to serve as Acting CEO during the year. His management team consisted of Finance Manager Mandy Smith and Office Manager Rebecca Ideson.

The charity could not operate without the invaluable support of our volunteers, including volunteer car drivers and passenger assistants.


Induction and training of trustees

At present, no training is made available for members of the board of trustees.

COMMUNITY TRANSPORT CALDERDALE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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



.....
Peter Strouden Hancock
Trustee

Date: 9/12/24

COMMUNITY TRANSPORT CALDERDALE LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Community Transport Calderdale Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

COMMUNITY TRANSPORT CALDERDALE LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF COMMUNITY TRANSPORT CALDERDALE LTD

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

V J Atkinson

Association of Chartered Certified Accountants

BK Plus Limited
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

BK Plus Limited

Dated: *12 December 2024*

COMMUNITY TRANSPORT CALDERDALE LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:					
Donations and legacies	3	12,688	62,447	9,955	72,402
<u>Charitable activities</u>					-
Provision of minibus services	4	476,230	423,402	-	423,402
Investments	5	230	67	-	67
Other income	6	119	3,556	-	3,556
Total income		<u>489,267</u>	<u>489,472</u>	<u>9,955</u>	<u>499,427</u>
Expenditure on:					
<u>Charitable activities</u>					
Provision of minibus services	7	516,670	484,505	9,955	494,460
Total expenditure		<u>516,670</u>	<u>484,505</u>	<u>9,955</u>	<u>494,460</u>
Net income/(expenditure) and movement in funds		(27,403)	4,967	-	4,967
Reconciliation of funds:					
Fund balances at 1 April 2023		<u>166,137</u>	<u>160,982</u>	-	<u>160,982</u>
Fund balances at 31 March 2024		<u>138,734</u>	<u>165,949</u>	-	<u>165,949</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 8 to 17 form part of these financial statements.

COMMUNITY TRANSPORT CALDERDALE LTD

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	13		95,316		119,068
Current assets					
Debtors	14	28,854		30,490	
Cash at bank and in hand		76,928		82,506	
		<u>105,782</u>		<u>112,996</u>	
Creditors: amounts falling due within one year	15	<u>(62,364)</u>		<u>(66,115)</u>	
Net current assets			<u>43,418</u>		<u>46,881</u>
Total assets less current liabilities			<u>138,734</u>		<u>165,949</u>
Net assets excluding pension liability			<u>138,734</u>		<u>165,949</u>
			<u><u>138,734</u></u>		<u><u>165,949</u></u>
The funds of the charity					
Unrestricted funds			<u>138,734</u>		<u>165,949</u>
			<u><u>138,734</u></u>		<u><u>165,949</u></u>

The notes on pages 8 to 17 form part of these financial statements.

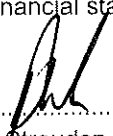
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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

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

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

The financial statements were approved by the trustees on 9/12/24


Peter Strouden Hancock
Trustee

Company registration number 04392505 (England and Wales)

COMMUNITY TRANSPORT CALDERDALE LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Community Transport Calderdale Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit B8-10 Tenterfields Business Park, Burnley Road, Luddenden Foot, Halifax, West Yorkshire, HX2 6EQ, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

COMMUNITY TRANSPORT CALDERDALE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

Plant and equipment	20% on cost
Computers	15% reducing balance
Motor vehicles	20% reducing balance

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

COMMUNITY TRANSPORT CALDERDALE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

COMMUNITY TRANSPORT CALDERDALE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	
Donations and gifts	1,094	-	
Grants received	11,594	-	1
	<u>12,688</u>	<u>-</u>	<u>1</u>
Grants receivable for core activities			
Calderdale Metropolitan Borough Council	10,000	-	1
Community Foundation for Calderdale	-	-	
Community Transport Association UK	-	-	
Co-op Local Community Fund	1,594	-	
Halifax Opportunities Fund - Kickstarter	-	-	
The National Lottery Community Fund - Community eCars Pilot Project (ID: 20189606)	-	-	
Ovenden Wind Farm	-	-	
Tesco 'Bags of Help'	-	-	
	<u>11,594</u>	<u>-</u>	<u>1</u>

COMMUNITY TRANSPORT CALDERDALE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Provision of minibus services		
Bus Service Operators Income	5,536	5,506
Fees for minibus services	52,339	35,147
NHS Calderdale and Greater Huddersfield	362,023	345,865
Registrations and memberships	2,406	2,137
Volunteer expenses reimbursed	53,926	34,747
	<u>476,230</u>	<u>423,402</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>230</u>	<u>67</u>

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	<u>119</u>	<u>3,556</u>

COMMUNITY TRANSPORT CALDERDALE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Expenditure on charitable activities

	Provision of minibus services 2024 £	Provision of minibus services 2023 £
Direct costs		
Staff costs	349,059	327,377
Depreciation and impairment	23,752	29,678
Insurance	1,347	1,257
Light and heat	7,838	5,005
Telephone and internet	6,607	7,374
Postage and stationery	864	958
Advertising	591	159
Rent	8,869	11,264
Repairs and maintenance	1,094	2,486
Computer repairs and maintenance	5,460	5,525
Training	1,350	2,354
Motor and travel expenses	98,055	93,237
CRB checks	192	924
Bad debts	265	111
HR costs	256	1,229
Bank charges	(14)	-
Sundries	7,625	2,056
	<u>513,210</u>	<u>490,994</u>
Share of support and governance costs (see note 8)		
Support	3,460	3,466
	<u>516,670</u>	<u>494,460</u>
Analysis by fund		
Unrestricted funds	516,670	484,505
Restricted funds	-	9,955
	<u>516,670</u>	<u>494,460</u>

8 Support costs allocated to activities

	2024 £	2023 £
Governance costs	<u>3,460</u>	<u>3,466</u>
Analysed between:		
Provision of minibus services	<u>3,460</u>	<u>3,466</u>

COMMUNITY TRANSPORT CALDERDALE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,957	2,145
Depreciation of owned tangible fixed assets	23,752	29,678
	<u>25,709</u>	<u>31,823</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Management and administration	2	2
Administration	2	3
Minibus service	15	14
Car service	3	2
	<u>22</u>	<u>21</u>

Employment costs	2024	2023
	£	£
Wages and salaries	328,791	307,350
Social security costs	14,375	14,505
Other pension costs	5,893	5,522
	<u>349,059</u>	<u>327,377</u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	38,996	43,470
	<u>38,996</u>	<u>43,470</u>

The key management personnel of the charity has been identified as the CEO, Finance Manager and Minibus Manager.

The CEO role is currently being fulfilled by Peter Hancock, in a voluntary capacity as Chair of Trustees.

COMMUNITY TRANSPORT CALDERDALE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Plant and equipment £	Computers £	Motor vehicles £	Total £
Cost				
At 1 April 2023	2,987	13,746	241,240	257,973
At 31 March 2024	2,987	13,746	241,240	257,973
Depreciation and impairment				
At 1 April 2023	2,987	12,530	123,388	138,905
Depreciation charged in the year	-	182	23,570	23,752
At 31 March 2024	2,987	12,712	146,958	162,657
Carrying amount				
At 31 March 2024	-	1,034	94,282	95,316
At 31 March 2023	-	1,216	117,852	119,068

14 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	9,659	11,905
Other debtors	2,943	6,073
Prepayments and accrued income	16,252	12,512
	28,854	30,490

15 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		4,654	4,639
Deferred income	16	42,926	51,560
Trade creditors		10,357	5,309
Accruals and deferred income		4,427	4,607
		62,364	66,115

COMMUNITY TRANSPORT CALDERDALE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Deferred income

2024	2023
£	£

Other deferred income	42,926	51,560
	<u>42,926</u>	<u>51,560</u>

Deferred income is included in the financial statements as follows:

2024	2023
£	£

Deferred income is included within:

Current liabilities	42,926	51,560
	<u>42,926</u>	<u>51,560</u>

Movements in the year:

Deferred income at 1 April 2023	51,560	32,613
Released from previous periods	(437,709)	(465,509)
Resources deferred in the year	429,075	484,456
	<u>429,075</u>	<u>484,456</u>

Deferred income at 31 March 2024	42,926	51,560
	<u>42,926</u>	<u>51,560</u>

17 Retirement benefit schemes

2024	2023
£	£

Defined contribution schemes

Charge to profit or loss in respect of defined contribution schemes	5,893	5,522
	<u>5,893</u>	<u>5,522</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	166,137	489,267	(516,670)	138,734
	<u>166,137</u>	<u>489,267</u>	<u>(516,670)</u>	<u>138,734</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	160,982	489,472	(484,505)	165,949
	<u>160,982</u>	<u>489,472</u>	<u>(484,505)</u>	<u>165,949</u>

COMMUNITY TRANSPORT CALDERDALE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Analysis of net assets between funds

	Unrestricted funds 2024 £
At 31 March 2024:	
Tangible assets	95,316
Current assets/(liabilities)	43,418
	<u>138,734</u>

	Unrestricted funds 2023 £
At 31 March 2023:	
Tangible assets	119,068
Current assets/(liabilities)	46,881
	<u>165,949</u>

20 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	5,952	17,617
Between two and five years	-	5,952
	<u>5,952</u>	<u>23,569</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

22 Ultimate controlling party

The charity is under the control of the board of trustees.

COMMUNITY TRANSPORT CALDERDALE LTD

England & Wales - Charity number 1093919

Accounts

REGISTERED COMPANY NUMBER: 04392505 (England and Wales)
REGISTERED CHARITY NUMBER: 1093919

**Trustees' Report and
Unaudited Financial Statements
for the Year Ended 31st March 2023
for
COMMUNITY TRANSPORT CALDERDALE LTD**

BK Plus Ltd
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

COMMUNITY TRANSPORT CALDERDALE LTD

**Contents of the Financial Statements
for the Year Ended 31st March 2023**

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**Trustees' Report
for the Year Ended 31st March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aim of the Community Transport Calderdale is:

To provide transport to those residents of Calderdale that cannot access other existing forms of transport provision for reasons of ill health, disability (mental or physical), isolation (geographical or other), poverty or social exclusion.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Trustees' Report
for the Year Ended 31st March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Volunteer Car Service

Our volunteer car service is for clients who can't access alternative transport due to age, disability or long-term health problems. Volunteers take clients to social activities, visiting friends, shopping, to hair appointments and even on holiday. We also offer a shopping service for those who can't get out.

This year we started our Transport for Loneliness pilot project "Bring A Friend" which helped clients choose a club or activity to try, then paired them with another client and volunteer for their first visits. This project was run in conjunction with the Community Transport Association and funded by the Department for Transport.

In 2022-23 the service had 44 volunteer drivers who collectively took 448 clients on 8450 passenger trips. We're very grateful to all our volunteers.

"After my husband died I was going weeks without seeing anyone. Now I go to a social group and my church every week. The Volunteer Car Service enables me to get out and spend time with other humans!" - Jean H

Minibus trips

Community groups in Calderdale can book "Out & About" trips to any destination. CTC's own programme of "Out & About" trips for older and less mobile people was very popular in 2022-23. Destinations included Bridlington, Bury Market, Lytham St Annes, Salts Mill and Yorkshire Wildlife Park. We also offer minibuses with/without drivers for school groups, sports clubs, Scouts/Guides, weddings, etc.

91 local community groups went on 154 day trips in 2022-23, a total of 1966 passengers.

"The driver was absolutely brilliant a very kind and caring person who ensured the comfort and safety of everyone, both on and off the bus" - Barkisland Active Together

NHS Patient Transport

Our Seamless Home from Hospital (SHFH) continues to go from strength to strength. This service is run in partnership with AgeUK. Patients travel in an accessible minibus with a passenger assistant and are met at home by a support worker who helps them settle in. SHFH supported 2394 patients in 2022-23

We also provide accessible group transport for two Pulmonary and two Long Covid clinics each week, completing 1389 clinic trips in 2022-23.

During 2022-23 we saw a significant increase in demand for Outpatient transport as the NHS began to address the waiting lists which built up during Covid. We provided 1898 outpatient trips during the year.

"I have weekly medical appointments and would be lost without you. My grandchildren work full-time and this service means I don't have to rely on family" -Dorothy W

Community eCar

After a number of false starts, including a frustrating nine months waiting for parts to arrive from China, we finally started using the Community eCar towards the end of the year. We hope to build on this during 2023-24.

FINANCIAL REVIEW

Financial position

The income of the charity for the year was £499,429 (2022: £478,078). The expenditure of the charity for the year was £494,462 (2022: £420,982), the charity is reporting a surplus for the year of £4,967 (2022: £57,096).

The closing unrestricted fund balance of the charity at the year end is £165,949.

**Trustees' Report
for the Year Ended 31st March 2023**

FINANCIAL REVIEW

Reserves policy

It is the policy of the trustees to hold the equivalent of 3 - 6 months unrestricted expenditure in reserve, to ensure the continuation of services in the event of significant reductions in income and funding received.

This is equivalent to between £123,616 and £247,231 based on the unrestricted expenditure for the current year.

The unrestricted reserves at the year-end are £165,949 this figure is reduced by £119,068 for tangible fixed assets, leaving 'free' reserves of £46,881 at 31 March 2023.

This level of 'free' reserves is below the required range prescribed by the reserves policy.

The trustees review the reserves policy and reserves of the charity on an annual basis to ensure that the policy remains appropriate and that the level of reserves is adequate and to establish a plan for the coming year to meet the reserves policy target.

FUTURE PLANS

Our main plans for 2023-24 revolve around keeping up with the ever-growing demand for community transport across Calderdale. In particular we are focussing on meeting demand for outpatient transport and for social trips of all kinds, including day trips and support to attend weekly clubs and activities. We are also planning new projects to address loneliness and Carbon Zero.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Calderdale Community Transport is a registered charity, number 1093919, and a company limited by guarantee, number 04392505.

As a company limited by guarantee the charity is controlled by its Memorandum and Articles of Association.

Recruitment and appointment of new trustees

Trustees are recruited by personal approach by the Chief Officer and by members of the board of trustees. New trustees are appointed at the Annual General Meeting or at board meetings in the presence of and agreement of the board.

Organisational structure

Community Transport Calderdale operates as a small company, with the day to day operations being coordinated by the CEO.

Peter Hancock, Chair of the Board of Trustees, continued to serve as Acting CEO during 2022-23. His management team consists of Finance Manager Mandy Smith and Minibus Coordinator Matt Birdsall.

The charity could not operate without the invaluable support of our volunteers, including volunteer car drivers and passenger assistants.

Induction and training of new trustees

At present, no training is made available for members of the board of trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04392505 (England and Wales)

Registered Charity number

1093919

**Trustees' Report
for the Year Ended 31st March 2023**

Registered office

Unit B8-10, Tenterfields Business Park
Burnley Road
Luddenden Foot
Halifax
West Yorkshire
HX2 6EQ

Trustees

Deborah Crossley
Alan Geoffrey Fowler (resigned 10/5/23)
Peter Strouden Hancock (Chair)
Richard Ian Long
Julie Neimantas
Michael Paul Robinson

Company Secretary

Amanda Frances Smith

Independent Examiner

BK Plus Ltd
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Bankers

Lloyds TSB Plc
Commercial Street
Halifax
West Yorkshire
HX1 1BB

Key Management Personnel

Amanda Smith - Finance Manager
Matt Birdsall - Minibus Manager

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Community Transport Calderdale Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Trustees' Report
for the Year Ended 31st March 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 to 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.

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

Approved by order of the board of trustees on 7/12/23 and signed on its behalf by:


.....
Peter Strouden Hancock - Trustee

**Independent Examiner's Report to the Trustees of
Community Transport Calderdale Ltd (Registered number: 04392505)**

Independent examiner's report to the trustees of Community Transport Calderdale Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Victoria Atkinson BA FCA
The Institute of Chartered Accountants in England and Wales

BK Plus Ltd
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

BK Plus Ltd

Date: *11 December 2023*

COMMUNITY TRANSPORT CALDERDALE LTD

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	62,449	9,955	72,404	121,633
Charitable activities					
Bus Service Operators Income	4	5,506	-	5,506	4,701
Fees for minibus services		35,147	-	35,147	25,953
NHS Calderdale & Greater Huddersfield		345,865	-	345,865	271,893
Registrations and memberships		2,137	-	2,137	1,732
Volunteer expenses reimbursed		34,747	-	34,747	24,075
Investment income	3	67	-	67	11
Other income	5	3,556	-	3,556	28,080
Total		<u>489,474</u>	<u>9,955</u>	<u>499,429</u>	<u>478,078</u>
EXPENDITURE ON					
Charitable activities					
Provision of minibus services	6	484,507	9,955	494,462	420,982
NET INCOME		4,967	-	4,967	57,096
RECONCILIATION OF FUNDS					
Total funds brought forward		160,982	-	160,982	103,886
TOTAL FUNDS CARRIED FORWARD		<u>165,949</u>	<u>-</u>	<u>165,949</u>	<u>160,982</u>

The notes form part of these financial statements

COMMUNITY TRANSPORT CALDERDALE LTD (REGISTERED NUMBER: 04392505)

**Balance Sheet
31st March 2023**

	Notes	31/3/23 £	31/3/22 £
FIXED ASSETS			
Tangible assets	13	119,068	82,065
CURRENT ASSETS			
Debtors	14	30,490	40,447
Cash at bank and in hand		82,506	86,887
		<u>112,996</u>	<u>127,334</u>
CREDITORS			
Amounts falling due within one year	15	(66,115)	(48,417)
		<u>46,881</u>	<u>78,917</u>
NET CURRENT ASSETS			
		<u>165,949</u>	<u>160,982</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>165,949</u>	<u>160,982</u>
NET ASSETS			
		<u>165,949</u>	<u>160,982</u>
FUNDS	18		
Unrestricted funds		165,949	160,982
TOTAL FUNDS		<u>165,949</u>	<u>160,982</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for


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

The notes form part of these financial statements

Balance Sheet - continued
31st March 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 7/2/23 and were signed on its behalf by:


.....
Peter Strouden Hancock - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31st March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

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

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Motor vehicles	- 20% on reducing balance
Computer equipment	- 15% on reducing balance

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

COMMUNITY TRANSPORT CALDERDALE LTD

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

2. DONATIONS AND LEGACIES

	31/3/23	31/3/22
	£	£
Donations	2,578	912
Legacies	-	81,049
Grants	69,826	39,672
	<u>72,404</u>	<u>121,633</u>

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

	31/3/23	31/3/22
	£	£
Arnold Clark Community Fund	-	1,000
Calderdale Metropolitan Borough Council	10,000	15,000
Community Foundation for Calderdale	28,342	15,000
Community Transport Association UK	9,792	-
Co-op Local Community Fund	2,221	355
Halifax Opportunities Trust - Kickstarter	7,016	-
Luddenden Ward Forum	-	500
The National Lottery Community Fund - Building Partnership (ID: 10329977)	-	7,817
The National Lottery Community Fund - Community eCars Pilot Project (ID: 20189606)	9,955	-
Ovenden Wind Farm	1,500	-
Tesco "Bags of Help"	1,000	-
	<u>69,826</u>	<u>39,672</u>

3. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
Deposit account interest	<u>67</u>	<u>11</u>

COMMUNITY TRANSPORT CALDERDALE LTD

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/23 £	31/3/22 £
Charitable activities income	Bus Service Operators Income	5,506	4,701
Charitable activities income	Fees for minibus services	35,147	25,953
Charitable activities income	NHS Calderdale & Greater Huddersfield	345,865	271,893
Charitable activities income	Registrations and memberships	2,137	1,732
Charitable activities income	Volunteer expenses reimbursed	34,747	24,075
		<u>423,402</u>	<u>328,354</u>

5. OTHER INCOME

	31/3/23 £	31/3/22 £
Other income	3,556	1,260
Government grants	-	26,820
	<u>3,556</u>	<u>28,080</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Provision of minibus services	<u>490,996</u>	<u>3,466</u>	<u>494,462</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/23 £	31/3/22 £
Staff costs	327,377	290,969
Insurance	1,259	(107)
Light and heat	5,005	3,262
Telephone and internet	7,374	8,387
Postage and stationery	958	903
Advertising	159	84
Sundries	2,056	629
Rent	11,264	8,199
Repairs and maintenance	2,486	699
Computer repairs and maintenance	5,525	5,623
Training	2,354	-
Motor and travel expenses	93,237	78,472
CRB checks	924	56
Bad debts	111	215
HR costs	1,229	983
Depreciation	29,678	20,656
Loss on sale of assets	-	(1,333)
	<u>490,996</u>	<u>417,697</u>

COMMUNITY TRANSPORT CALDERDALE LTD

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

8. SUPPORT COSTS

		Governance costs £
Provision of minibus services		<u>3,466</u>

Support costs, included in the above, are as follows:

	31/3/23	31/3/22
	Provision of minibus services £	Total activities £
Accountancy and legal fees	<u>3,466</u>	<u>3,285</u>

9. NET INCOME/(EXPENDITURE)

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

	31/3/23	31/3/22
	£	£
Depreciation - owned assets	29,678	20,654
Surplus on disposal of fixed assets	<u>-</u>	<u>(1,333)</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

11. STAFF COSTS

	31/3/23	31/3/22
	£	£
Wages and salaries	307,350	274,136
Social security costs	14,505	11,768
Other pension costs	5,522	5,065
	<u>327,377</u>	<u>290,969</u>

COMMUNITY TRANSPORT CALDERDALE LTD

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

11. STAFF COSTS - continued

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

	31/3/23	31/3/22
Management and administration	2	2
Administration	3	2
Minibus service	14	10
Car service	2	1
	<u>21</u>	<u>15</u>

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

The key management personnel of the charity has been identified as the CEO, Finance Manager and Minibus Manager.

The CEO role is currently being fulfilled by Peter Hancock, in a voluntary capacity as Chair of Trustees.

The aggregate employment benefits, including employer's national insurance and pension contributions, for the key management personnel for the year was £43,470 (2022 - £46,373). The salary of the key management is set, and then reviewed by the trustees.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	113,816	7,817	121,633
Charitable activities			
Bus Service Operators Income	4,701	-	4,701
Fees for minibus services	25,953	-	25,953
NHS Calderdale & Greater Huddersfield	271,893	-	271,893
Registrations and memberships	1,732	-	1,732
Volunteer expenses reimbursed	24,075	-	24,075
Investment income	11	-	11
Other income	28,080	-	28,080
Total	<u>470,261</u>	<u>7,817</u>	<u>478,078</u>
EXPENDITURE ON			
Charitable activities			
Provision of minibus services	<u>413,165</u>	<u>7,817</u>	<u>420,982</u>
NET INCOME	57,096	-	57,096

COMMUNITY TRANSPORT CALDERDALE LTD

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued				
	Unrestricted funds	Restricted funds	Total funds	
	£	£	£	
RECONCILIATION OF FUNDS				
Total funds brought forward	103,886	-	103,886	
TOTAL FUNDS CARRIED FORWARD	<u>160,982</u>	<u>-</u>	<u>160,982</u>	
13. TANGIBLE FIXED ASSETS				
	Plant and machinery	Motor vehicles	Computer equipment	Totals
	£	£	£	£
COST				
At 1st April 2022	2,987	174,559	13,746	191,292
Additions	-	66,681	-	66,681
At 31st March 2023	<u>2,987</u>	<u>241,240</u>	<u>13,746</u>	<u>257,973</u>
DEPRECIATION				
At 1st April 2022	2,987	93,925	12,315	109,227
Charge for year	-	29,463	215	29,678
At 31st March 2023	<u>2,987</u>	<u>123,388</u>	<u>12,530</u>	<u>138,905</u>
NET BOOK VALUE				
At 31st March 2023	<u>-</u>	<u>117,852</u>	<u>1,216</u>	<u>119,068</u>
At 31st March 2022	<u>-</u>	<u>80,634</u>	<u>1,431</u>	<u>82,065</u>
14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
		31/3/23	31/3/22	
		£	£	
Trade debtors		11,906	5,721	
VAT		6,073	899	
Prepayments		9,828	31,144	
Accrued income		2,683	2,683	
		<u>30,490</u>	<u>40,447</u>	

COMMUNITY TRANSPORT CALDERDALE LTD

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade creditors	5,309	7,963
Social security and other taxes	4,639	4,088
Other creditors	-	828
Accruals	4,607	2,925
Deferred income	51,560	32,613
	<u>66,115</u>	<u>48,417</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/23	31/3/22
	£	£
Within one year	17,617	22,284
Between one and five years	5,952	23,569
	<u>23,569</u>	<u>45,853</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/23 Total funds	31/3/22 Total funds
	£	£	£	£
Fixed assets	119,068	-	119,068	82,065
Current assets	112,996	-	112,996	127,334
Current liabilities	(66,115)	-	(66,115)	(48,417)
	<u>165,949</u>	<u>-</u>	<u>165,949</u>	<u>160,982</u>

18. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
Unrestricted funds			
General fund	160,982	4,967	165,949
	<u>160,982</u>	<u>4,967</u>	<u>165,949</u>
TOTAL FUNDS	<u>160,982</u>	<u>4,967</u>	<u>165,949</u>

COMMUNITY TRANSPORT CALDERDALE LTD

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	489,474	(484,507)	4,967
Restricted funds			
The National Lottery Community Fund - Community eCars Pilot Project (ID: 20189606)	9,955	(9,955)	-
TOTAL FUNDS	<u>499,429</u>	<u>(494,462)</u>	<u>4,967</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	103,886	57,096	160,982
TOTAL FUNDS	<u>103,886</u>	<u>57,096</u>	<u>160,982</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	470,261	(413,165)	57,096
Restricted funds			
The National Lottery Community Fund - Building Partnerships (ID: 10329977)	7,817	(7,817)	-
TOTAL FUNDS	<u>478,078</u>	<u>(420,982)</u>	<u>57,096</u>

COMMUNITY TRANSPORT CALDERDALE LTD

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

18. MOVEMENT IN FUNDS - continued

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

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	103,886	62,063	165,949
TOTAL FUNDS	<u>103,886</u>	<u>62,063</u>	<u>165,949</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	959,735	(897,672)	62,063
Restricted funds			
The National Lottery Community Fund - Building Partnerships (ID: 10329977)	7,817	(7,817)	-
The National Lottery Community Fund - Community eCars Pilot Project (ID: 20189606)	9,955	(9,955)	-
	<u>17,772</u>	<u>(17,772)</u>	<u>-</u>
TOTAL FUNDS	<u>977,507</u>	<u>(915,444)</u>	<u>62,063</u>

Restricted funds

The National Lottery Community Fund - Building Partnerships (ID: 10329977)

Funding Project Development staff time together with part of CTC's administration expenses and overheads.

The National Lottery Community Fund - Community eCars Pilot Project (ID: 20189606)

Funding to pilot the eCar as a community resource to reduce barriers to sustainable transport, benefitting older and less mobile people and others in the local community.

COMMUNITY TRANSPORT CALDERDALE LTD

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2023**

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

20. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

COMMUNITY TRANSPORT CALDERDALE LTD

Detailed Statement of Financial Activities
for the Year Ended 31st March 2023

	31/3/23 £	31/3/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,578	912
Legacies	-	81,049
Grants	69,826	39,672
	<u>72,404</u>	<u>121,633</u>
Investment income		
Deposit account interest	67	11
Charitable activities		
Charitable activities income	423,402	328,354
Other income		
Other income	3,556	1,260
Government grants	-	26,820
	<u>3,556</u>	<u>28,080</u>
Total incoming resources	499,429	478,078
EXPENDITURE		
Charitable activities		
Wages	307,350	274,136
Social security	14,505	11,768
Pensions	5,522	5,065
Insurance	1,259	(107)
Light and heat	5,005	3,262
Telephone and internet	7,374	8,387
Postage and stationery	958	903
Advertising	159	84
Sundries	2,056	629
Rent	11,264	8,199
Repairs and maintenance	2,486	699
Computer repairs and maintenance	5,525	5,623
Training	2,354	-
Motor and travel expenses	93,237	78,472
CRB checks	924	56
Bad debts	111	215
HR costs	1,229	983
Carried forward	461,318	398,374

This page does not form part of the statutory financial statements

COMMUNITY TRANSPORT CALDERDALE LTD

Detailed Statement of Financial Activities
for the Year Ended 31st March 2023

	31/3/23	31/3/22
	£	£
Charitable activities		
Brought forward	461,318	398,374
Motor vehicles	29,463	20,403
Computer equipment	215	253
Profit or loss on sale of asset	-	(1,333)
	<hr/>	<hr/>
	490,996	417,697
 Support costs		
 Governance costs		
Accountancy and legal fees	3,466	3,285
	<hr/>	<hr/>
Total resources expended	494,462	420,982
	<hr/>	<hr/>
Net income	<u>4,967</u>	<u>57,096</u>

This page does not form part of the statutory financial statements

COMMUNITY TRANSPORT CALDERDALE LTD

England & Wales - Charity number 1093919

Accounts

REGISTERED COMPANY NUMBER: 04392505 (England and Wales)
REGISTERED CHARITY NUMBER: 1093919

**Trustees' Report and
Unaudited Financial Statements
for the Year Ended 31st March 2022
for
COMMUNITY TRANSPORT CALDERDALE LTD**

Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

COMMUNITY TRANSPORT CALDERDALE LTD

**Contents of the Financial Statements
for the Year Ended 31st March 2022**

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**Trustees' Report
for the Year Ended 31st March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aim of the Community Transport Calderdale is:

To provide transport to those residents of Calderdale that cannot access other existing forms of transport provision for reasons of ill health, disability (mental or physical), isolation (geographical or other), poverty or social exclusion.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Trustees' Report
for the Year Ended 31st March 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During 2021-22 Calderdale emerged from local and national Covid restrictions and things started to get back to normal. Our focus was on supporting our communities during this period of transition.

Supporting our communities during the transition to post-Covid

Volunteer Car Service

When the UK first locked down in March 2020 we rapidly converted the volunteer car service to a shopping service. Later in the year, volunteers supported the vaccine programme and outpatient appointments. Shopping and medical appointments continued to be the main reasons clients accessed the service until autumn 2021. At this time the number of passenger trips was running at less than 25% of normal levels. Between autumn 2021 and spring 2022 demand increased rapidly as clients returned to social activities and visiting friends and family. By the end of the year passenger trips were nearing pre-pandemic levels.

This was a challenging period for the service and we are grateful for the support of the Community Foundation For Calderdale and Calderdale's Supporting Stronger Neighbourhoods.

"Out & About" trips

Our programme of day trips resumed in August 2021 and was immediately wildly popular, with 180 Calderdale residents going "Out & About" in September alone. Local community groups can also book trips, choosing their own destination. During the year we have taken people to Blackpool, Bolton Abbey, Chatsworth, Ingleton, Lightwater Valley, Salts Mill, Scarborough, Sheffield Botanical Gardens, The Hepworth Gallery and Southport and the Yorkshire Wildlife Park, as well as many other places near and far.

"Out & About" trips cost £10 per head regardless of destination or the number of people on the trip, which means most trips require some subsidy. We are grateful to funders including Supporting Stronger Neighbourhoods, Co-op Local Community Fund, Tesco "Bags of Help", Arnold Clark, Luddenden Ward Forum and Ovenden Wind Farm.

Seamless Home from Hospital service

The Seamless Home from Hospital (SHFH) service, run in partnership with AgeUK Calderdale and Kirklees, operated throughout the pandemic. The service takes patients who have had a negative Covid test or who have completed their isolation period. We adopted new working practices, including cleaning between each patient and using additional PPE, in order to reduce infection risk and have not had any cases of Covid transmission traced to the service.

From August 2021, Calderdale and Kirklees Clinical Commissioning Groups (CCGs) invested additional resources in SHFH, enabling us to boost the service with an additional minibus and provide more support to our local hospitals during a difficult year.

Services still suspended during 2021-22

Our group transport services to Pulmonary and Podiatry clinics continued to be suspended throughout 2021-22.

FINANCIAL REVIEW

Financial position

The income of the charity for the year was £478,078 (2021: £418,895). The expenditure of the charity for the year was £420,982 (2021: £402,725), the charity is reporting a surplus for the year of £57,096.

The closing unrestricted fund balance of the charity at the year end is £160,982.

**Trustees' Report
for the Year Ended 31st March 2022**

FINANCIAL REVIEW

Reserves policy

It is the policy of the trustees to hold the equivalent of 3 - 6 months unrestricted expenditure in reserve, to ensure the continuation of services in the event of significant reductions in income and funding received.

This is equivalent to between £105,246 and £210,491 based on the unrestricted expenditure for the current year.

The unrestricted reserves at the year-end are £160,982 this figure is reduced by £82,065 for tangible fixed assets, leaving 'free' reserves of £78,917 at 31 March 2022.

This level of 'free' reserves is below the required range prescribed by the reserves policy.

The trustees review the reserves policy and reserves of the charity on an annual basis to ensure that the policy remains appropriate and that the level of reserves is adequate and to establish a plan for the coming year to meet the reserves policy target.

FUTURE PLANS

During 2022-23 we are continuing our focus on isolation and on strengthening community relationships. Many people in Calderdale, particularly older and vulnerable people, have missed out on social activities during Covid, with inevitable consequences for their mental health and wellbeing. We will work with community groups and other partners across Calderdale to help people get out of the house and reconnect with one another.

We also have new projects aimed at reducing carbon emissions and contributing to Calderdale's Carbon Zero strategy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Calderdale Community Transport is a registered charity, number 1093919, and a company limited by guarantee, number 04392505.

As a company limited by guarantee the charity is controlled by its Memorandum and Articles of Association.

Recruitment and appointment of new trustees

Trustees are recruited by personal approach by the Chief Officer and by members of the board of trustees. New trustees are appointed at the Annual General Meeting or at board meetings in the presence of and agreement of the board.

Organisational structure

Community Transport Calderdale operates as a small company, with the day to day operations being coordinated by the CEO.

Peter Hancock, Chair of the Board of Trustees, continued to serve as Acting CEO during 2021-22. His management team consists of Finance Manager Mandy Smith and Minibus Coordinator Matt Birdsall.

The charity could not operate without the invaluable support of our volunteers, including volunteer car drivers and passenger assistants.

Induction and training of new trustees

At present, no training is made available for members of the board of trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04392505 (England and Wales)

**Trustees' Report
for the Year Ended 31st March 2022**

Registered Charity number

1093919

Registered office

Unit B8-10, Tenterfields Business Park
Burnley Road
Luddenden Foot
Halifax
West Yorkshire
HX2 6EQ

Trustees

Deborah Crossley
Alan Geoffrey Fowler
Peter Strouden Hancock (Chair)
Michael Paul Robinson
Charles Young (resigned 7/10/21)
Richard Ian Long (appointed 7/10/21)
Julie Neimantas (appointed 7/10/21)

Company Secretary

Amanda Frances Smith

Independent Examiner

Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Bankers

Lloyds TSB Plc
Commercial Street
Halifax
West Yorkshire
HX1 1BB

Key Management Personnel

Amanda Smith	- Finance Manager
Chris Hancox	- Marketing and Volunteer Recruitment Manager
Matt Birdsall	- Minibus Manager

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Community Transport Calderdale Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Trustees' Report
for the Year Ended 31st March 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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 to 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.

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

Approved by order of the board of trustees on 14/10/22 and signed on its behalf by:


.....
Peter Strouden Hancock - Trustee

**Independent Examiner's Report to the Trustees of
Community Transport Calderdale Ltd (Registered number: 04392505)**

Independent examiner's report to the trustees of Community Transport Calderdale Ltd ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Victoria Atkinson BA FCA
Institute of Chartered Accountants of England and Wales
Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW



Date:18 October 2022.....

COMMUNITY TRANSPORT CALDERDALE LTD

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	113,816	7,817	121,633	101,286
Charitable activities					
Bus Service Operators Income		4,701	-	4,701	5,104
Fees for minibus services		25,953	-	25,953	16,587
NHS Calderdale & Greater Huddersfield		271,893	-	271,893	193,890
Registrations and memberships		1,732	-	1,732	1,743
Volunteer expenses reimbursed		24,075	-	24,075	32,058
Investment income	3	11	-	11	-
Other income	5	28,080	-	28,080	68,227
Total		<u>470,261</u>	<u>7,817</u>	<u>478,078</u>	<u>418,895</u>
EXPENDITURE ON					
Charitable activities	6				
Provision of minibus services		413,165	7,817	420,982	402,725
NET INCOME		57,096	-	57,096	16,170
RECONCILIATION OF FUNDS					
Total funds brought forward		103,886	-	103,886	87,716
TOTAL FUNDS CARRIED FORWARD		<u><u>160,982</u></u>	<u><u>-</u></u>	<u><u>160,982</u></u>	<u><u>103,886</u></u>

The notes form part of these financial statements

COMMUNITY TRANSPORT CALDERDALE LTD (REGISTERED NUMBER: 04392505)

**Balance Sheet
31st March 2022**

	Notes	31/3/22 £	31/3/21 £
FIXED ASSETS			
Tangible assets	13	82,065	51,119
CURRENT ASSETS			
Debtors	14	40,447	20,294
Cash at bank and in hand		86,887	120,723
		<u>127,334</u>	<u>141,017</u>
CREDITORS			
Amounts falling due within one year	15	(48,417)	(43,250)
		<u>78,917</u>	<u>97,767</u>
NET CURRENT ASSETS			
		<u>160,982</u>	<u>148,886</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	16	-	(45,000)
		<u>160,982</u>	<u>103,886</u>
NET ASSETS			
		<u>160,982</u>	<u>103,886</u>
FUNDS			
Unrestricted funds	19	160,982	103,886
		<u>160,982</u>	<u>103,886</u>
TOTAL FUNDS			
		<u>160,982</u>	<u>103,886</u>

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

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

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

COMMUNITY TRANSPORT CALDERDALE LTD (REGISTERED NUMBER: 04392505)

Balance Sheet - continued
31st March 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on^{14/10/22}..... and were signed on its behalf by:



.....
Peter Strouden Hancock - Trustee

The notes form part of these financial statements

COMMUNITY TRANSPORT CALDERDALE LTD

Notes to the Financial Statements for the Year Ended 31st March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

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

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Motor vehicles	- 20% on reducing balance
Computer equipment	- 15% on reducing balance

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

COMMUNITY TRANSPORT CALDERDALE LTD

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

2. DONATIONS AND LEGACIES

	31/3/22	31/3/21
	£	£
Donations	912	1,175
Legacies	81,049	-
Grants	39,672	100,111
	<u>121,633</u>	<u>101,286</u>

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

	31/3/22	31/3/21
	£	£
Arnold Clark Community Fund	1,000	-
Calderdale Metropolitan Borough Council	15,000	10,000
Community Foundation for Calderdale	15,000	5,000
Co-op Local Community Fund	355	-
Luddenden Ward Forum	500	-
The National Lottery Community Fund - Building Partnership (ID: 10329977)	7,817	32,965
The National Lottery Community Fund - Volunteer Car Service (ID: 10307805)	-	8,832
The National Lottery Community Fund - Coronavirus Community Support Fund (ID: 20136460)	-	42,414
NHS Calderdale - Clinical Commissioning Group	-	900
	<u>39,672</u>	<u>100,111</u>

3. INVESTMENT INCOME

	31/3/22	31/3/21
	£	£
Deposit account interest	11	-
	<u>11</u>	<u>-</u>

COMMUNITY TRANSPORT CALDERDALE LTD

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

4. INCOME FROM CHARITABLE ACTIVITIES

		31/3/22	31/3/21
	Activity	£	£
Charitable activities income	Bus Service Operators Income	4,701	5,104
Charitable activities income	Fees for minibus services	25,953	16,587
Charitable activities income	NHS Calderdale & Greater Huddersfield	271,893	193,890
Charitable activities income	Registrations and memberships	1,732	1,743
Charitable activities income	Volunteer expenses reimbursed	24,075	32,058
		<u>328,354</u>	<u>249,382</u>

5. OTHER INCOME

		31/3/22	31/3/21
		£	£
Other income		1,260	6
Government grants		26,820	68,221
		<u>28,080</u>	<u>68,227</u>

Government grants above of £26,820, relate to payments received under the Job Retention Scheme by the charity.

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Provision of minibus services	<u>417,697</u>	<u>3,285</u>	<u>420,982</u>

COMMUNITY TRANSPORT CALDERDALE LTD

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

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/22	31/3/21
	£	£
Staff costs	290,969	290,138
Insurance	(107)	1,489
Light and heat	3,262	1,893
Telephone and internet	8,387	6,113
Postage and stationery	903	735
Advertising	84	84
Sundries	629	374
Rent	8,199	7,074
Repairs and maintenance	699	1,089
Computer repairs and maintenance	5,623	5,000
Motor and travel expenses	78,472	71,675
CRB checks	56	24
Bad debts	215	481
HR costs	983	72
Depreciation	20,656	12,656
Loss on sale of assets	(1,333)	-
	<u>417,697</u>	<u>398,897</u>

8. SUPPORT COSTS

	Governance costs
	£
Provision of minibus services	<u>3,285</u>

Support costs, included in the above, are as follows:

	31/3/22	31/3/21
	Provision of minibus services	Total activities
	£	£
Bank charges	-	50
Accountancy and legal fees	<u>3,285</u>	<u>3,778</u>
	<u>3,285</u>	<u>3,828</u>

COMMUNITY TRANSPORT CALDERDALE LTD

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

9. NET INCOME/(EXPENDITURE)

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

	31/3/22	31/3/21
	£	£
Depreciation - owned assets	20,654	12,657
Surplus on disposal of fixed assets	(1,333)	-
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

11. STAFF COSTS

	31/3/22	31/3/21
	£	£
Wages and salaries	274,136	273,648
Social security costs	11,768	10,468
Other pension costs	5,065	6,022
	<u> </u>	<u> </u>
	<u>290,969</u>	<u>290,138</u>

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

	31/3/22	31/3/21
Management and administration	2	2
Administration	2	3
Bus service	10	15
Car service	1	1
	<u> </u>	<u> </u>
	<u>15</u>	<u>21</u>

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

The key management personnel of the charity has been identified as the CEO (no cost for 2021/22), finance manager, marketing and volunteer recruitment manager and for 2021/22 the minibuss manager. The aggregate employment benefits, including employer's national insurance and pension contributions, for the key management personnel for the year was £46,373 (2021 - £51,674). The salary of the key management is set, and then reviewed by the trustees.

COMMUNITY TRANSPORT CALDERDALE LTD

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,075	84,211	101,286
Charitable activities			
Bus Service Operators Income	5,104	-	5,104
Fees for minibuses services	16,587	-	16,587
NHS Calderdale & Greater Huddersfield	193,890	-	193,890
Registrations and memberships	1,743	-	1,743
Volunteer expenses reimbursed	32,058	-	32,058
Other income	68,227	-	68,227
Total	<u>334,684</u>	<u>84,211</u>	<u>418,895</u>
EXPENDITURE ON			
Charitable activities			
Provision of minibuses services	318,514	84,211	402,725
NET INCOME	16,170	-	16,170
RECONCILIATION OF FUNDS			
Total funds brought forward	87,716	-	87,716
TOTAL FUNDS CARRIED FORWARD	<u><u>103,886</u></u>	<u><u>-</u></u>	<u><u>103,886</u></u>

COMMUNITY TRANSPORT CALDERDALE LTD

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

13. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1st April 2021	2,987	147,631	13,746	164,364
Additions	-	53,850	-	53,850
Disposals	-	(26,922)	-	(26,922)
At 31st March 2022	<u>2,987</u>	<u>174,559</u>	<u>13,746</u>	<u>191,292</u>
DEPRECIATION				
At 1st April 2021	2,987	98,195	12,063	113,245
Charge for year	-	20,402	252	20,654
Eliminated on disposal	-	(24,672)	-	(24,672)
At 31st March 2022	<u>2,987</u>	<u>93,925</u>	<u>12,315</u>	<u>109,227</u>
NET BOOK VALUE				
At 31st March 2022	<u>-</u>	<u>80,634</u>	<u>1,431</u>	<u>82,065</u>
At 31st March 2021	<u>-</u>	<u>49,436</u>	<u>1,683</u>	<u>51,119</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22 £	31/3/21 £
Trade debtors	5,721	88
VAT	899	550
Prepayments	31,144	9,638
Accrued income	2,683	10,018
	<u>40,447</u>	<u>20,294</u>

COMMUNITY TRANSPORT CALDERDALE LTD

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

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Bank loans and overdrafts (see note 17)	-	5,000
Trade creditors	7,963	11,713
Social security and other taxes	4,088	2,796
Other creditors	828	1,191
Accruals	2,925	2,673
Deferred income	32,613	19,877
	<u>48,417</u>	<u>43,250</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/22	31/3/21
	£	£
Bank loans (see note 17)	-	45,000
	<u>-</u>	<u>45,000</u>

17. LOANS

An analysis of the maturity of loans is given below:

	31/3/22	31/3/21
	£	£
Amounts falling due within one year on demand:		
Bank loans	-	5,000
	<u>-</u>	<u>5,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	-	10,000
	<u>-</u>	<u>10,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	-	30,000
	<u>-</u>	<u>30,000</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	-	5,000

The charity has received a Bounce Back Loan from Lloyds Bank in September 2020, the loan was repaid in full on 24 September 2021.

COMMUNITY TRANSPORT CALDERDALE LTD

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

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
Fixed assets	82,065	-	82,065	51,119
Current assets	127,334	-	127,334	141,017
Current liabilities	(48,417)	-	(48,417)	(43,250)
Long term liabilities	-	-	-	(45,000)
	<u>160,982</u>	<u>-</u>	<u>160,982</u>	<u>103,886</u>

19. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	103,886	57,096	160,982
	<u>103,886</u>	<u>57,096</u>	<u>160,982</u>
TOTAL FUNDS			

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	470,261	(413,165)	57,096
Restricted funds			
The National Lottery Community Fund - Building Partnerships (ID: 10329977)	7,817	(7,817)	-
	<u>478,078</u>	<u>(420,982)</u>	<u>57,096</u>
TOTAL FUNDS			

COMMUNITY TRANSPORT CALDERDALE LTD

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

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	87,716	16,170	103,886
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>87,716</u>	<u>16,170</u>	<u>103,886</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	334,684	(318,514)	16,170
Restricted funds			
The National Lottery Community Fund - Building Partnerships (ID: 10329977)	32,965	(32,965)	-
The National Lottery Community Fund - Volunteer Car Service (ID: 10307805)	8,832	(8,832)	-
The National Lottery Coronavirus Community Support Fund (ID: 20136460)	42,414	(42,414)	-
	<u>84,211</u>	<u>(84,211)</u>	<u>-</u>
TOTAL FUNDS	<u>418,895</u>	<u>(402,725)</u>	<u>16,170</u>

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

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	87,716	73,266	160,982
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>87,716</u>	<u>73,266</u>	<u>160,982</u>

COMMUNITY TRANSPORT CALDERDALE LTD

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

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	804,945	(731,679)	73,266
Restricted funds			
The National Lottery Community Fund - Building Partnerships (ID: 10329977)	40,782	(40,782)	-
The National Lottery Community Fund - Volunteer Car Service (ID: 10307805)	8,832	(8,832)	-
The National Lottery Coronavirus Community Support Fund (ID: 20136460)	42,414	(42,414)	-
	92,028	(92,028)	-
TOTAL FUNDS	896,973	(823,707)	73,266

Restricted funds

The National Lottery Community Fund - Building Partnerships (ID: 10329977)
Funding Project Development staff time together with part of CTC's administration expenses and overheads.

20. RELATED PARTY DISCLOSURES

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

21. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

COMMUNITY TRANSPORT CALDERDALE LTD

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

	31/3/22 £	31/3/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	912	1,175
Legacies	81,049	-
Grants	39,672	100,111
	<u>121,633</u>	<u>101,286</u>
Investment income		
Deposit account interest	11	-
Charitable activities		
Charitable activities income	328,354	249,382
Other income		
Other income	1,260	6
Government grants	26,820	68,221
	<u>28,080</u>	<u>68,227</u>
Total incoming resources	478,078	418,895
EXPENDITURE		
Charitable activities		
Wages	274,136	273,648
Social security	11,768	10,468
Pensions	5,065	6,022
Insurance	(107)	1,489
Light and heat	3,262	1,893
Telephone and internet	8,387	6,113
Postage and stationery	903	735
Advertising	84	84
Sundries	629	374
Rent	8,199	7,074
Repairs and maintenance	699	1,089
Computer repairs and maintenance	5,623	5,000
Motor and travel expenses	78,472	71,675
CRB checks	56	24
Carried forward	397,176	385,688

This page does not form part of the statutory financial statements

COMMUNITY TRANSPORT CALDERDALE LTD

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

	31/3/22	31/3/21
	£	£
Charitable activities		
Brought forward	397,176	385,688
Bad debts	215	481
HR costs	983	72
Motor vehicles	20,403	12,359
Computer equipment	253	297
Profit or loss on sale of asset	(1,333)	-
	<hr/>	<hr/>
	417,697	398,897
Support costs		
Finance		
Bank charges	-	50
Governance costs		
Accountancy and legal fees	3,285	3,778
	<hr/>	<hr/>
Total resources expended	420,982	402,725
	<hr/>	<hr/>
Net income	<u>57,096</u>	<u>16,170</u>

This page does not form part of the statutory financial statements

COMMUNITY TRANSPORT CALDERDALE LTD

England & Wales - Charity number 1093919

Accounts

REGISTERED COMPANY NUMBER: 04392505 (England and Wales)
REGISTERED CHARITY NUMBER: 1093919

Trustees' Report and
Unaudited Financial Statements
for the Year Ended 31st March 2021
for
COMMUNITY TRANSPORT CALDERDALE LTD

Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

COMMUNITY TRANSPORT CALDERDALE LTD

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

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Statement of Financial Activities	7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 20
Detailed Statement of Financial Activities	21 to 22

**Trustees' Report
for the Year Ended 31st March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aim of the Community Transport Calderdale is:

To provide transport to those residents of Calderdale that cannot access other existing forms of transport provision for reasons of ill health, disability (mental or physical), isolation (geographical or other), poverty or social exclusion.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During 2020-21 our focus has been on identifying and meeting the needs of vulnerable members of our community during Covid.

Responding to community needs during Covid

In addition to the services described below, we have responded to all kinds of one-off requests, such as transporting Covid tests and taking babies for post-natal vaccinations. We are grateful to The National Lottery Community Fund and Community Foundation For Calderdale for grant funding in support of our work for the local community.

From Volunteer Car Service to Shopping Service

In normal times, the volunteer car service is one of our busiest services, with over 13,000 passenger trips per year to clubs and activities, social visits and holidays, supermarkets and hairdressers. All this activity ceased abruptly at the start of lockdown. Our clients are older and vulnerable people who needed to shield, as did many of our volunteers. In March 2020 we rapidly converted the service to a shopping service and started recruiting new volunteers. Clients phone our coordinator with their shopping list and a volunteer does the shopping and delivers it to their door. Volunteers completed over 1,500 shopping trips in 2020-21, with clients describing the service as "a lifeline" during lockdown.

Vaccination transport

Once the Covid vaccination programme started in December 2020, volunteers began taking older and vulnerable people to vaccination centres throughout Calderdale. We are also able to offer accessible minibus transport for people who are wheelchair-users or otherwise unable to travel in a volunteer's car.

Transport to GP hubs and other medical appointments

Most GP practices in Calderdale switched to telephone appointments from the start of lockdown, with those patients who needed to be seen in person being directed to GP hubs. We were contracted to provide Covid-safe transport for vulnerable patients being seen in person. Volunteer Car Service drivers have also been taking clients to out-patient and other medical appointments.

**Trustees' Report
for the Year Ended 31st March 2021**

ACHIEVEMENT AND PERFORMANCE

Seamless Home from Hospital service

The Seamless Home from Hospital (SHFH) service, run in partnership with AgeUK Calderdale and Kirklees, has continued to operate throughout the pandemic. The service takes patients who have had a negative Covid test or who have completed their isolation period. We have adopted new working practices, including cleaning between each patient and using additional PPE, in order to reduce infection risk and are pleased to report that we have not had any cases of Covid19 transmission traced to the service.

Services suspended during 2020-21

Many of the community groups and services we work with had to close or severely restrict their activities during 2020-21 due to the pandemic. These included day centres, podiatry and pulmonary clinics, and community groups running clubs and social activities. Our usual programme of day trips also had to be suspended, although we did manage to run a small number of socially-distanced trips in Autumn 2020 and Spring 2021. As restrictions have eased, the Volunteer Car Service has also started to receive requests for transport to non-medical destinations, for example visiting family.

Minimising risk of Covid transmission

In order to minimise the risk to our clients, volunteers and employees we have:

- Provided PPE as appropriate to each service. For example, SHFH staff use masks, gloves, plastic aprons and hand sanitiser. We have also installed screens on three minibuses. We also received funding from Calderdale CCG to install screens on three minibuses
- Implemented new working practices and cleaning procedures on vehicles. Procedures are appropriate to the service and are based on our risk assessments. For example, Volunteer Car Service clients now sit in the back and client and volunteer both wear masks.
- Supported staff to work from home where possible. For those staff who cannot work from home we have made the office environment as safe as possible, with social distancing, cleaning and PPE.
- Where we have had to select staff for furlough we have prioritised staff judged most at risk, i.e. those who are vulnerable or living with a vulnerable person.
- In-house Covid 19 tests for staff. From November 2020 we have been able to offer in-house Covid tests to staff on a fortnightly basis.
- Vaccination. All our employees and volunteers are now double-vaccinated.

Minimising financial risk due to Covid

Notwithstanding the new community needs described above, 2020-21 saw an overall reduction in demand for transport services. We therefore sought to reduce expenditure by furloughing staff, SORNING vehicles to reduce tax and insurance costs, and negotiating a rent reduction. We are also grateful for the financial support provided via The National Lottery and Calderdale Council's Covid19 Discretionary Fund.

FINANCIAL REVIEW

Financial position

The income of the charity for the year was £418,895 (2020: £421,250). The expenditure of the charity for the year was £402,725 (2020: £412,485), the charity is reporting a surplus for the year of £16,170.

The closing unrestricted fund balance of the charity at the year end is £103,886.

**Trustees' Report
for the Year Ended 31st March 2021**

FINANCIAL REVIEW

Reserves policy

It is the policy of the trustees to hold the equivalent of 3 - 6 months unrestricted expenditure in reserve, to ensure the continuation of services in the event of significant reductions in income and funding received.

This is equivalent to between £79,628 and £159,256 based on the unrestricted expenditure for the current year.

The unrestricted reserves at the year-end are £103,886, this figure is reduced by £51,119 for tangible fixed assets, leaving 'free' reserves of £52,767 at 31 March 2021.

This level of 'free' reserves is below the required range, per the reserves policy.

The trustees review the reserves policy and reserves of the charity on an annual basis to ensure that the policy remains appropriate and that the level of reserves is adequate and to establish a plan for the coming year to meet the reserves policy target.

FUTURE PLANS

During 2021-22 we are renewing our focus on isolation and on strengthening community relationships. Many people in Calderdale, particularly older and vulnerable people, have missed out on social activities - indeed some have barely left the house in the last year - with inevitable consequences for their mental health and wellbeing. We will work with community groups and other partners across Calderdale to help people get out of the house and reconnect with one another.

During the next year we will also be launching new projects aimed at reducing carbon emissions and contributing to Calderdale's Carbon Zero strategy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Calderdale Community Transport is a registered charity, number 1093919, and a company limited by guarantee, number 04392505.

As a company limited by guarantee the charity is controlled by its Memorandum and Articles of Association.

Recruitment and appointment of new trustees

Trustees are recruited by personal approach by the Chief Officer and by members of the board of trustees. New trustees are appointed at the Annual General Meeting or at board meetings in the presence of and agreement of the board.

Organisational structure

Community Transport Calderdale operates as a small company, with the day to day operations being coordinated by the CEO.

Peter Hancock, Chair of the Board of Trustees, continued to serve as Acting CEO during 2020-21. His management team consists of Finance Manager Mandy Smith, Minibus Coordinator Matt Birdsall and Volunteer Recruitment and Marketing officer Chris Hancox.

The charity could not operate without the invaluable support of our volunteers, including drivers, passenger assistants and minibus valets.

Induction and training of new trustees

At present, no training is made available for members of the board of trustees.

COMMUNITY TRANSPORT CALDERDALE LTD (REGISTERED NUMBER: 04392505)

**Trustees' Report
for the Year Ended 31st March 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04392505 (England and Wales)

Registered Charity number
1093919

Registered office
Unit B8-10, Tenterfields Business Park
Burnley Road
Luddenden Foot
Halifax
West Yorkshire
HX2 6EQ

Trustees
Deborah Crossley
Alan Geoffrey Fowler
Peter Strouden Hancock (Chair)
Michael Paul Robinson
Charles Young

Company Secretary
Amanda Frances Smith

Independent Examiner
Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Bankers
Lloyds TSB Plc
Commercial Street
Halifax
West Yorkshire
HX1 1BB

Key Management Personnel

Amanda Smith	- Finance Manager
Chris Hancox	- Marketing and Volunteer Recruitment Manager
Matt Birdsall	- Minibus Manager

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Trustees' Report
for the Year Ended 31st March 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Community Transport Calderdale Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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 to 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.

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

Approved by order of the board of trustees on 7/10/21 and signed on its behalf by:



.....
Peter Strouden Hancock - Trustee

**Independent Examiner's Report to the Trustees of
Community Transport Calderdale Ltd (Registered number: 04392505)**

Independent examiner's report to the trustees of Community Transport Calderdale Ltd ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

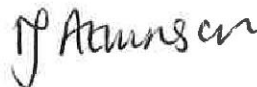
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants of England and Wales which is one of the listed bodies.

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

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

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

Victoria Atkinson BA FCA
Institute of Chartered Accountants of England and Wales
Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW



Date:12 October 2021

COMMUNITY TRANSPORT CALDERDALE LTD

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	17,075	84,211	101,286	105,810
Charitable activities					
Bus Service Operators Income	3	5,104	-	5,104	5,702
Fees for minibus services		16,587	-	16,587	71,852
NHS Calderdale & Greater Huddersfield		193,890	-	193,890	225,407
Registrations and memberships		1,743	-	1,743	1,898
Volunteer expenses reimbursed		32,058	-	32,058	-
Other income	4	68,227	-	68,227	10,581
Total		334,684	84,211	418,895	421,250
EXPENDITURE ON					
Charitable activities					
Provision of minibus services	5	318,514	84,211	402,725	412,485
NET INCOME		16,170	-	16,170	8,765
RECONCILIATION OF FUNDS					
Total funds brought forward		87,716	-	87,716	78,951
TOTAL FUNDS CARRIED FORWARD		103,886	-	103,886	87,716

The notes form part of these financial statements

COMMUNITY TRANSPORT CALDERDALE LTD (REGISTERED NUMBER: 04392505)

**Balance Sheet
31st March 2021**

	Notes	31/3/21 £	31/3/20 £
FIXED ASSETS			
Tangible assets	12	51,119	63,776
CURRENT ASSETS			
Debtors	13	20,294	20,104
Cash at bank and in hand		120,723	44,872
		<u>141,017</u>	<u>64,976</u>
CREDITORS			
Amounts falling due within one year	14	(43,250)	(41,036)
NET CURRENT ASSETS		<u>97,767</u>	<u>23,940</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		148,886	87,716
CREDITORS			
Amounts falling due after more than one year	15	(45,000)	-
NET ASSETS		<u>103,886</u>	<u>87,716</u>
FUNDS	18		
Unrestricted funds		<u>103,886</u>	<u>87,716</u>
TOTAL FUNDS		<u>103,886</u>	<u>87,716</u>

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

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

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

COMMUNITY TRANSPORT CALDERDALE LTD (REGISTERED NUMBER: 04392505)

Balance Sheet - continued
31st March 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 7/10/21 and were signed on its behalf by:



.....
Peter Strouden Hancock - Trustee

The notes form part of these financial statements

COMMUNITY TRANSPORT CALDERDALE LTD

Notes to the Financial Statements for the Year Ended 31st March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

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

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Motor vehicles	- 20% on reducing balance
Computer equipment	- 15% on reducing balance

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

COMMUNITY TRANSPORT CALDERDALE LTD

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

2. DONATIONS AND LEGACIES

	31/3/21	31/3/20
	£	£
Donations	1,175	3,868
Grants	100,111	101,942
	<u>101,286</u>	<u>105,810</u>

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

	31/3/21	31/3/20
	£	£
Calderdale Metropolitan Borough Council	10,000	500
Community Foundation for Calderdale	5,000	11,118
Co-op Local Community Fund	-	6,593
The National Lottery Community Fund - Building Partnership (ID: 10329977)	32,965	36,877
The National Lottery Community Fund - Volunteer Car Service (ID: 10307805)	8,832	35,090
The National Lottery Community Fund - Coronavirus Community Support Fund (ID: 20136460)	42,414	-
NHS Calderdale - Clinical Commissioning Group	900	-
The Trusthouse Charitable Foundation	-	10,000
Safer Communities Fund	-	1,764
	<u>100,111</u>	<u>101,942</u>

3. INCOME FROM CHARITABLE ACTIVITIES

		31/3/21	31/3/20
	Activity	£	£
Charitable activities income	Bus Service Operators Income	5,104	5,702
Charitable activities income	Fees for minibus services	16,587	71,852
Charitable activities income	NHS Calderdale & Greater Huddersfield	193,890	225,407
Charitable activities income	Registrations and memberships	1,743	1,898
Charitable activities income	Volunteer expenses reimbursed	32,058	-
		<u>249,382</u>	<u>304,859</u>

COMMUNITY TRANSPORT CALDERDALE LTD

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

4. OTHER INCOME:

	31/3/21	31/3/20
	£	£
Other income	6	8,269
Government grants	68,221	2,312
	<u>68,227</u>	<u>10,581</u>

Government grants above of £68,221, relate to payments received under the Job Retention Scheme by the charity.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Provision of minibus services	<u>398,897</u>	<u>3,828</u>	<u>402,725</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/21	31/3/20
	£	£
Staff costs	290,138	293,141
Insurance	1,489	1,432
Light and heat	1,893	2,758
Telephone and internet	6,113	5,971
Postage and stationery	735	1,890
Advertising	84	995
Sundries	374	1,832
Rent	7,074	7,405
Repairs and maintenance	1,089	1,123
Computer repairs and maintenance	5,000	4,566
Motor and travel expenses	71,675	70,158
CRB checks	24	590
Bad debts	481	5
HR costs	72	509
Depreciation	12,656	16,174
	<u>398,897</u>	<u>408,549</u>

COMMUNITY TRANSPORT CALDERDALE LTD

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

7. SUPPORT COSTS

	Finance	Governance	Totals
	£	costs	£
Provision of minibus services	<u>50</u>	<u>3,778</u>	<u>3,828</u>

Support costs, included in the above, are as follows:

	31/3/21	31/3/20
	Provision of minibus services	Total activities
	£	£
Bank charges	50	69
Accountancy and legal fees	<u>3,778</u>	<u>3,867</u>
	<u>3,828</u>	<u>3,936</u>

8. NET INCOME/(EXPENDITURE)

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

	31/3/21	31/3/20
	£	£
Depreciation - owned assets	<u>12,657</u>	<u>16,174</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

COMMUNITY TRANSPORT CALDERDALE LTD

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

10. STAFF COSTS

	31/3/21	31/3/20
	£	£
Wages and salaries	273,648	275,805
Social security costs	10,468	12,483
Other pension costs	6,022	4,853
	<u>290,138</u>	<u>293,141</u>

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

	31/3/21	31/3/20
Management and administration	2	2
Administration	3	4
Bus service	15	14
Car service	1	1
	<u>21</u>	<u>21</u>

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

The key management personnel of the charity has been identified as the CEO (no cost for 2020/21), finance manager, marketing and volunteer recruitment manager and for 2020/21 the minibus manager. The aggregate employment benefits, including employer's national insurance and pension contributions, for the key management personnel for the year was £51,674 (2020 - £32,334). The salary of the key management is set, and then reviewed by the trustees.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	33,843	71,967	105,810
Charitable activities			
Bus Service Operators Income	5,702	-	5,702
Fees for minibus services	71,852	-	71,852
NHS Calderdale & Greater Huddersfield	225,407	-	225,407
Registrations and memberships	1,898	-	1,898
Other income	10,581	-	10,581
Total	<u>349,283</u>	<u>71,967</u>	<u>421,250</u>
EXPENDITURE ON			
Charitable activities			
Provision of minibus services	340,518	71,967	412,485

COMMUNITY TRANSPORT CALDERDALE LTD

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued		Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME		8,765	-	8,765
RECONCILIATION OF FUNDS				
Total funds brought forward		78,951	-	78,951
TOTAL FUNDS CARRIED FORWARD		<u>87,716</u>	<u>-</u>	<u>87,716</u>
12. TANGIBLE FIXED ASSETS				
	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1st April 2020 and 31st March 2021	<u>2,987</u>	<u>147,631</u>	<u>13,746</u>	<u>164,364</u>
DEPRECIATION				
At 1st April 2020	2,987	85,835	11,766	100,588
Charge for year	<u>-</u>	<u>12,360</u>	<u>297</u>	<u>12,657</u>
At 31st March 2021	<u>2,987</u>	<u>98,195</u>	<u>12,063</u>	<u>113,245</u>
NET BOOK VALUE				
At 31st March 2021	<u>-</u>	<u>49,436</u>	<u>1,683</u>	<u>51,119</u>
At 31st March 2020	<u>-</u>	<u>61,796</u>	<u>1,980</u>	<u>63,776</u>
13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
			31/3/21 £	31/3/20 £
Trade debtors			88	3,872
VAT			550	408
Prepayments			9,638	10,829
Accrued income			<u>10,018</u>	<u>4,995</u>
			<u>20,294</u>	<u>20,104</u>

COMMUNITY TRANSPORT CALDERDALE LTD

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Bank loans and overdrafts (see note 16)	5,000	-
Trade creditors	11,713	4,169
Social security and other taxes	2,796	6,508
Other creditors:	1,191	3,560
Accruals	2,673	3,094
Deferred income	19,877	23,705
	<u>43,250</u>	<u>41,036</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/21	31/3/20
	£	£
Bank loans (see note 16)	<u>45,000</u>	<u>-</u>

16. LOANS

An analysis of the maturity of loans is given below:

	31/3/21	31/3/20
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>5,000</u>	<u>-</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>10,000</u>	<u>-</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>30,000</u>	<u>-</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	5,000	-

The charity has received a Bounce Back Loan from Lloyds Bank in September 2020, repayments are due to start in October 2021.

COMMUNITY TRANSPORT CALDERDALE LTD

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

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
Fixed assets	51,119	-	51,119	63,776
Current assets	141,017	-	141,017	64,976
Current liabilities	(43,250)	-	(43,250)	(41,036)
Long term liabilities	(45,000)	-	(45,000)	-
	<u>103,886</u>	<u>-</u>	<u>103,886</u>	<u>87,716</u>

18. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	87,716	16,170	103,886
	<u>87,716</u>	<u>16,170</u>	<u>103,886</u>
TOTAL FUNDS			

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	334,684	(318,514)	16,170
Restricted funds			
The National Lottery Community Fund - Building Partnerships (ID: 10329977)	32,965	(32,965)	-
The National Lottery Community Fund - Volunteer Car Service (ID: 10307805)	8,832	(8,832)	-
The National Lottery Coronavirus Community Support Fund (ID: 20136460)	42,414	(42,414)	-
	<u>84,211</u>	<u>(84,211)</u>	<u>-</u>
TOTAL FUNDS	<u>418,895</u>	<u>(402,725)</u>	<u>16,170</u>

COMMUNITY TRANSPORT CALDERDALE LTD

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

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	78,951	8,765	87,716
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>78,951</u>	<u>8,765</u>	<u>87,716</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	349,283	(340,518)	8,765
Restricted funds			
The National Lottery Community Fund - Building Partnerships (ID: 10329977)	36,877	(36,877)	-
The National Lottery Community Fund - Volunteer Car Service (ID: 10307805)	35,090	(35,090)	-
	<u>71,967</u>	<u>(71,967)</u>	<u>-</u>
TOTAL FUNDS	<u>421,250</u>	<u>(412,485)</u>	<u>8,765</u>

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

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	78,951	24,935	103,886
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>78,951</u>	<u>24,935</u>	<u>103,886</u>

COMMUNITY TRANSPORT CALDERDALE LTD

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

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	683,967	(659,032)	24,935
Restricted funds			
The National Lottery Community Fund - Building Partnerships (ID: 10329977)	69,842	(69,842)	-
The National Lottery Community Fund - Volunteer Car Service (ID: 10307805)	43,922	(43,922)	-
The National Lottery Coronavirus Community Support Fund (ID: 20136460)	42,414	(42,414)	-
	<u>156,178</u>	<u>(156,178)</u>	<u>-</u>
TOTAL FUNDS	<u>840,145</u>	<u>(815,210)</u>	<u>24,935</u>

Restricted funds

The National Lottery Community Fund - Building Partnerships (ID: 10329977)

Funding Project Development staff time together with part of CTC's administration expenses and overheads.

The National Lottery Community Fund - Volunteer Car Service (ID: 10307805)

Funding a full-time Co-ordinator and a part-time Marketing and Volunteer Recruitment officer for our Volunteer Car Service. The grant also covers expenses associated with promoting the service and recruiting and training volunteers.

The National Lottery Community Fund - Coronavirus Community Support Fund (ID: 20136460)

Funding staff costs, overheads, volunteer recruitment and expenses associated with providing Covid services to our communities. The grant also included an amount to cover the core costs gap due to lost income.

COMMUNITY TRANSPORT CALDERDALE LTD

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

19. RELATED PARTY DISCLOSURES

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

20. POST BALANCE SHEET EVENTS

The charity has received a legacy of £81,049 in June 2021 from Marion Booth. This legacy was notified to the charity prior to the year end, but certainty of receipt was not confirmed until after the year end and therefore no provision for accrued income has been made in these accounts.

21. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

COMMUNITY TRANSPORT CALDERDALE LTD

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

	31/3/21 £	31/3/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,175	3,868
Grants	100,111	101,942
	<u>101,286</u>	<u>105,810</u>
Charitable activities		
Charitable activities income	249,382	304,859
Other income		
Other income	6	8,269
Government grants	68,221	2,312
	<u>68,227</u>	<u>10,581</u>
Total incoming resources	418,895	421,250
EXPENDITURE		
Charitable activities		
Wages	273,648	275,805
Social security	10,468	12,483
Pensions	6,022	4,853
Insurance	1,489	1,432
Light and heat	1,893	2,758
Telephone and internet	6,113	5,971
Postage and stationery	735	1,890
Advertising	84	995
Sundries	374	1,832
Rent	7,074	7,405
Repairs and maintenance	1,089	1,123
Computer repairs and maintenance	5,000	4,566
Motor and travel expenses	71,675	70,158
CRB checks	24	590
Bad debts	481	5
HR costs	72	509
Motor vehicles	12,359	15,824
Computer equipment	297	350
	<u>398,897</u>	<u>408,549</u>

This page does not form part of the statutory financial statements

COMMUNITY TRANSPORT CALDERDALE LTD

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

	31/3/21	31/3/20
	£	£
Support costs		
Finance		
Bank charges	50	69
Governance costs		
Accountancy and legal fees	3,778	3,867
Total resources expended	<u>402,725</u>	<u>412,485</u>
Net income	<u>16,170</u>	<u>8,765</u>

This page does not form part of the statutory financial statements