

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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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	
		105,782		112,996	
Creditors: amounts falling due within one year	15	(62,364)		(66,115)	
Net current assets			43,418		46,881
Total assets less current liabilities			138,734		165,949
Net assets excluding pension liability			138,734		165,949
The funds of the charity					
Unrestricted funds			138,734		165,949
			138,734		165,949

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
Total	<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	<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
	<u>28,854</u>	<u>30,490</u>

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
		<u>62,364</u>	<u>66,115</u>

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

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	42,926	51,560
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
Deferred income at 31 March 2024	42,926	51,560

17 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	5,893	5,522

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
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	160,982	489,472	(484,505)	165,949

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.