

Company registration number: 04549467

Charity registration number: 1095768

Community Transport Stafford & District

known as

Community Link Stafford and District

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Daryl Denson ACMA
The Dudson Centre
Hope Street
Hanley
Stoke-on-Trent
ST1 5DD

Community Transport Stafford & District
known as Community Link Stafford and District

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Community Transport Stafford & District
known as Community Link Stafford and District

Reference and Administrative Details

| | |
|------------------------------------|--|
| Trustees | Colin Martindale, Chairman |
| | Catherine Lyall, Treasurer |
| | John Coates |
| | Michael Allen |
| | Alan Jeffries (resigned 29 May 2020) |
| | Ian Macmichael |
| | Peter Bingham |
| | John Foy, (appointed 11 May 2021) |
| Secretary | Graham Wright |
| Senior Management Team | Graham Wright, Chief Executive |
| | Rachel Trow, Office Manager |
| Principal Office | Schott House Drummond Road Astonfields Stafford Staffordshire ST16 3EL The charity is incorporated in England. |
| Company Registration Number | 04549467 |
| Charity Registration Number | 1095768 |
| Bankers | Unity Trust Bank 4 Brindley Place Birmingham B1 2JB |
| | Stafford Railway Building Society 4 Market Square Stafford ST16 2JH |
| Independent Examiner | Daryl Denson ACMA The Dudson Centre Hope Street Hanley Stoke-on-Trent ST1 5DD |

Community Transport Stafford & District
known as Community Link Stafford and District
Chairman's Report for the Year Ended 31 March 2021

It is no exaggeration to say that this year was unprecedented. The outbreak of Covid19 at the start of 2020 proved to be the issue that completely dictated the activities of the company, and the lives of everyone locally, nationally and globally. Every aspect of our operation was affected by the pandemic, both in terms of the ability to provide our vital services, and the wellbeing and safety of all of our staff and volunteers. The second Covid19 lockdown came into force in November, with no indication as to when this would be fully lifted. At the time of writing this report, there are still ongoing issues that will continue to affect our operation for some time to come. Despite the unique challenges faced by the company, the CEO, Office Manager and the paid staff and volunteers managed to maintain the limited service we were able to provide. We also had continuing support throughout from Staffordshire County Council which was greatly appreciated.

The issue of vehicle parking continues to be a major problem. The present site was offered by the County Council as a temporary solution until we could find a suitable alternative, and as yet we have not been able to do so. It is likely that we will have to purchase a suitable piece of land, which will need to be funded by an appeal to trusts and the local community and businesses. Land to accommodate 30+ vehicles with access for 45 personnel will not be easy to find let alone purchase.

On a more positive side, we concluded our dealings with the Garfield Weston Foundation through the Pilotlighters, and managed to complete the meetings with them which provided us with some invaluable assistance by challenging us to ensure that the CEO and Trustees were managing the company in the best possible way, and that Trustees had the necessary skills with which to support the CEO. As an unexpected bonus, we received an additional donation of £2,000 from Garfield Weston at the end of our program with them. As an additional positive to come from the meetings with the Pilotlighters was the establishing of a 'Skills Audit' to identify where the gaps were in the skills provided within our current Trustee board. The resulting report led to Trustees seeking new board members, and two came forward who, after interview, decided that they didn't have the necessary skills. A third, however, who was one of the Pilotlighters team and was impressed during our series of meetings, got in touch to ask if he could be considered as a Trustee. Following two interviews during which it was clear that he had the necessary skills, he was offered a post and accepted in February 2021.

In conclusion, I would like to thank my fellow Trustees for their support during a year the likes of which we have never experienced before, and to CEO Graham Wright, Office Manager Rachel Trow and all the staff and volunteers for ensuring that Community Transport finished the year in a healthy financial position despite the unprecedented challenges it had to overcome.

Colin Martindale
Chairman

Community Transport Stafford & District
known as Community Link Stafford and District

Trustees' Report
(Incorporating the Director's Report)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Objectives and activities

Objects and aims

To provide a community transport service for such of the inhabitants 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.

With Covid restrictions in place the service provided by Community Link in the provision of a minibus to serve the audiences at the annual Stafford Borough Council Gatehouse Theatre Shakespeare production was suspended due to the cancellation of the event in Summer 2020 and 2021. We look forward to restarting this provision for the 2022 year when it is planned to bring back these performances to Stafford Castle. Community transport schemes are a vital element of our provision to local people and we hope to bring old and new schemes on board during the summer of 2022.

Public benefit

Community Link Stafford & District provides friendly transport for people with mobility difficulties who because of age, sickness, disability or poverty or lack of adequate and safe passenger services are unable to access mainstream public transport services.

Despite the pandemic we have been fortunate to be able to report another excellent year at Community Link continuing to grow and provide a most valuable service for the local Community. The vast majority of the membership still require and use mobility aids illustrating how vital a service Community Link provides to individuals. We have been able to support some families with food parcels and of course journeys to vaccination centres to enable most vulnerable to access the safety of vaccination protection.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The number of our registered volunteers based at Community Link has been maintained over the last year to March 2021 and we look forward to welcoming them back as we see a slow increase in Dial a Ride services throughout the summer of 2021. This valuable support to the Charity and its members is very much appreciated and enables us to satisfy the increasing demand coming from existing and new members to the charity.

Achievements and performance

School contracts have been maintained with 95% of the fleet operating albeit with fewer passengers. We have been able to continue to serve parents and children where they have been allowed to travel in particular Special Needs and key workers families. Despite restrictions Community Link has been awarded additional contracts throughout the period as a testimony to the way the Charity operates safely on a day to day basis for the benefit of passengers and colleagues.

Financial review

The financial results of the charity are shown in pages 8 to 22 of this report.

Community Transport Stafford & District
known as Community Link Stafford and District

Trustees' Report
(Incorporating the Director's Report)

Policy on reserves

General reserves amount to £259,575 at 31 March 2021(2020: £173,797) of which £26,943 (2020: £31,364) are held as fixed assets, leaving an amount of "free reserves" of £232,632 (2020: £142,433). These funds are held to finance the working capital requirements of the organisation. The trustee's objective is to create and maintain sufficient funds to cover a minimum of six months expenditure. The Board are confident that at this level they would be able to continue the current activities of the Charity in the event of a significant drop in income.

Structure, governance and management

Nature of governing document

The charitable company is governed by its Memorandum and Articles of Association dated 1 October 2002, as amended by special resolutions dated 6 December 2002, 27 November 2006 and 2 July 2018.

Recruitment and appointment of trustees

New trustees are selected in order to be representative of the diverse qualities and experience needed to fulfil the objectives of the charity.

Induction and training of trustees

Upon appointment a new trustee is provided with an induction pack which contains the following documents:

1. Memorandum and Articles of Association
2. Latest copy of the Annual Report and Accounts
3. A copy of the Charity Commission Guidance 'The Essential Trustee'

Arrangements for setting key management personnel remuneration

The details of key management personnel are included in the reference and administrative information. Remuneration of key management personnel is set and reviewed annually by the trustees.

Organisational structure

The Board of Trustees meet on a regular basis and are responsible for the strategic direction and policy of the Charity. At present the Board has seven members from a variety of professional backgrounds relevant to the work of the Charity.

The Chief Executive, Mr Graham Wright has responsibility for all aspects of the day to day operations of the Charity to ensure that it delivers the services specified, remains strategically relevant and that key performance indicators are met.

Community Transport Stafford & District
known as Community Link Stafford and District

Trustees' Report
(Incorporating the Director's Report)

Relationships with related parties

The Friendly Bus Company Limited

The Friendly Bus Company Limited is a wholly owned subsidiary of Community Transport Stafford & District.

Major risks and management of those risks

In times of austerity funding streams are becoming more stretched in this uncertain economic climate. Alternative sources of income have to be a priority, to ensure the ongoing success and future sustainability of the organisation.

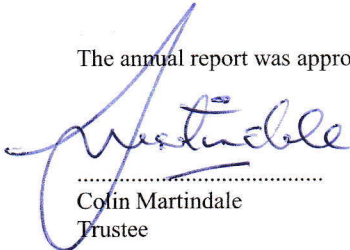
All of our people whether staff or volunteers, carry out a tremendous task in supporting our service users every day. Without the commitment of the team we would not be able to provide the professional service that the clientele expect from their transport provider.

Acknowledgements

We must record our sincere thanks and gratitude to all of our local partners and suppliers providing essential services every day to enable Community Link to provide a reliable and friendly service to the residents of our local community. In particular our landowners providing office and minibus vehicle parking, garage services and all the other sundry supplies at very supportive pricing and service.

This continuing operational and financial support we receive locally allows Community Link to offer a much needed service to residents who would otherwise be socially isolated from the services they need and makes a huge difference.

The annual report was approved by the trustees of the charity on 8/12/21..... and signed on its behalf by:



.....
Colin Martindale
Trustee

Community Transport Stafford & District
known as Community Link Stafford and District

Chief Executive Officer's report

Community Link Stafford & District provides friendly transport for people with mobility difficulties who because of age, sickness, disability or poverty or lack of adequate and safe passenger services are unable to access mainstream public transport services. Despite the pandemic we have been fortunate to be able to report another excellent year at Community Link continuing to grow and provide a most valuable service for the local Community. The vast majority of the membership still require and use mobility aids illustrating how vital a service Community Link provides to individuals. We have been able to support some families with food parcels and of course journeys to vaccination centres to enable most vulnerable to access the safety of vaccination protection.

We have come through a very tough trading since Covid isolations occurred first in March 2020 across the country with lockdowns coming and going. Community Link temporarily closed the Dial a Ride members travel in March 2020 due to safety concerns of drivers and passengers at that time. Charity members and staff were isolating due to their medical vulnerability at the time. There were very few Dial a Ride journeys carried out in 2021 and those were done with wheelchair adapted vehicles that had been subsequently fitted with barrier screens between driver and passenger and full safety protocols in place with hand gel, masks etc.

The number of our registered volunteers based at Community Link has been maintained over the last year to March 2021 and we look forward to welcoming them back as we see a slow increase in Dial a Ride services throughout the summer of 2021. This valuable support to the Charity and its members is very much appreciated and enables us to satisfy the increasing demand coming from existing and new members to the charity.

With Covid restrictions in place the service provided by Community Link in the provision of a minibus to serve the audiences at the annual Stafford Borough Council Gatehouse Theatre Shakespeare production was suspended due to the cancellation of the event in Summer 2020 and 2021. We look forward to restarting this provision for the 2022 year when it is planned to bring back these performances to Stafford Castle. Community transport schemes are a vital element of our provision to local people and we hope to bring old and new schemes on board during the summer of 2022.

School contracts have been maintained with 95% of the fleet operating albeit with fewer passengers. We have been able to continue to serve parents and children where they have been allowed to travel in particular Special Needs and key workers families. Despite restrictions Community Link has been awarded additional contracts throughout the period as a testimony to the way the Charity operates safely on a day to day basis for the benefit of passengers and colleagues.

It is important to say that with the full commitment of colleagues and volunteers at Community Link charity to keep vehicles on the road we are able to offer the service that is so valuable to those who use us most. Community Link has still been able to carry out day centre visits, medical appointments and other urgent transport needs for some members required to travel during the last 12 months.

Despite the challenges of Covid I am pleased to report an excellent outcome that annual income only fell by a small margin of £15,650 (3%) year on year but still achieved total of £507,644 for the full 12 months. I am happy to report that careful financial management has enabled us to reduce costs without impacting upon the service and this work has been reflected in the result for the year of a surplus of £85,778 (16.9% net of income)

Once again it is very important to express our appreciation on behalf of members and to thank all of our partners for their continued financial and operational support as this is important to our long term continuing success into the future. Community Link Minibus vehicle parking is currently located at Doxey Road in the town and we are actively working with Staffordshire County Council in finding a permanent site to enable us to grow and meet the demands of the future. We would particularly like to thank them for their consideration for this arrangement.

I would also like to express once again my sincere thanks to Mr Colin Martindale the Chairman of Trustees and the Board, colleagues, volunteers, members, Staffordshire County Council and Stafford Borough Council and Parish Councils for your participation in making Community Link a growing and thriving charity for the future. We all look forward to meeting the new challenges of the coming 12 months in a different climate to ensure we get back to pre-Covid service levels. Despite the exceptional circumstances and with Government restrictions being relaxed, this must still be achieved in an environment where we can operate safely and continue to build on the achievements of another successful year.

Graham Wright
Chief Executive

Community Transport Stafford & District

known as Community Link Stafford and District

Independent Examiner's Report to the trustees of Community Transport Stafford & District

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 8 to 21.

Respective responsibilities of trustees and examiner

As the charity's trustees of Community Transport Stafford & District (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 Community Transport Stafford & District 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 Community Transport Stafford & District'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 CIMA, 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 Community Transport Stafford & District 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.



.....
Daryl Denson ACMA

The Dudson Centre
Hope Street
Hanley
Stoke-on-Trent
ST1 5DD

Date: 21/10/2021
.....

Community Transport Stafford & District

known as Community Link Stafford and District

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account)

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2021 £ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| Income and Endowments from: | | | | |
| Donations and legacies | 3 | 26,808 | - | 26,808 |
| Charitable activities | 4 | 480,149 | - | 480,149 |
| Investment income | 5 | 687 | - | 687 |
| Total income | | 507,644 | - | 507,644 |
| Expenditure on: | | | | |
| Charitable activities | 6 | (421,866) | - | (421,866) |
| Total expenditure | | (421,866) | - | (421,866) |
| Net income | | 85,778 | - | 85,778 |
| Net movement in funds | | 85,778 | - | 85,778 |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 173,797 | 45,950 | 219,747 |
| Total funds carried forward | 18 | 259,575 | 45,950 | 305,525 |
| | Note | Unrestricted funds £ | Restricted funds £ | Total 2020 £ |
| Income and Endowments from: | | | | |
| Donations and legacies | 3 | 25,930 | 45,950 | 71,880 |
| Charitable activities | 4 | 450,904 | - | 450,904 |
| Investment income | 5 | 510 | - | 510 |
| Total income | | 477,344 | 45,950 | 523,294 |
| Expenditure on: | | | | |
| Charitable activities | 6 | (482,761) | - | (482,761) |
| Total expenditure | | (482,761) | - | (482,761) |
| Net (expenditure)/income | | (5,417) | 45,950 | 40,533 |
| Net movement in funds | | (5,417) | 45,950 | 40,533 |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 179,214 | - | 179,214 |
| Total funds carried forward | 18 | 173,797 | 45,950 | 219,747 |

All of the charity's activities derive from continuing operations during the above two periods.

Community Transport Stafford & District
known as Community Link Stafford and District

(Registration number: 04549467)
Balance Sheet as at 31 March 2021

| | Note | 2021 £ | 2020 £ |
|---|------|-----------------|-----------------|
| Fixed assets | | | |
| Tangible assets | 13 | 26,943 | 31,364 |
| Current assets | | | |
| Debtors | 14 | 8,475 | 49,544 |
| Cash at bank and in hand | 15 | <u>296,811</u> | <u>161,041</u> |
| | | 305,286 | 210,585 |
| Creditors: Amounts falling due within one year | 16 | <u>(26,704)</u> | <u>(22,202)</u> |
| Net current assets | | <u>278,582</u> | <u>188,383</u> |
| Net assets | | <u>305,525</u> | <u>219,747</u> |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | 18 | 45,950 | 45,950 |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>259,575</u> | <u>173,797</u> |
| Total funds | 18 | <u>305,525</u> | <u>219,747</u> |

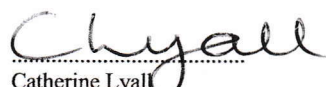
For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 8 to 21 were approved by the trustees, and authorised for issue on 8/12/21 and signed on their behalf by:


 Catherine Lyall
 Trustee

Community Transport Stafford & District
known as Community Link Stafford and District
Statement of Cash Flows for the Year Ended 31 March 2021

| | Note | 2021 £ | 2020 £ |
|--|------|-----------------------|-----------------------|
| Cash flows from operating activities | | | |
| Net cash income | | 85,778 | 40,533 |
| Adjustments to cash flows from non-cash items | | | |
| Depreciation | | 11,262 | 10,422 |
| Investment income | 5 | <u>(687)</u> | <u>(510)</u> |
| | | 96,353 | 50,445 |
| Working capital adjustments | | | |
| Decrease in debtors | 14 | 41,069 | 37,532 |
| Increase/(decrease) in creditors | 16 | <u>4,502</u> | <u>(5,433)</u> |
| Net cash flows from operating activities | | <u>141,924</u> | <u>82,544</u> |
| Cash flows from investing activities | | | |
| Interest receivable and similar income | 5 | 687 | 510 |
| Purchase of tangible fixed assets | 13 | <u>(6,841)</u> | <u>(15,166)</u> |
| Net cash flows from investing activities | | <u>(6,154)</u> | <u>(14,656)</u> |
| Net increase in cash and cash equivalents | | 135,770 | 67,888 |
| Cash and cash equivalents at 1 April | | <u>161,041</u> | <u>93,153</u> |
| Cash and cash equivalents at 31 March | | <u><u>296,811</u></u> | <u><u>161,041</u></u> |

All of the cash flows are derived from continuing operations during the above two periods.

Community Transport Stafford & District

known as Community Link Stafford and District

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

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Community Transport Stafford & District meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Community Transport Stafford & District
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Notes to the Financial Statements for the Year Ended 31 March 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|----------------------------------|-------------------------------------|
| Fixtures, fittings and equipment | 25% reducing balance |
| Motor vehicles | 25% reducing balance |

Community Transport Stafford & District

known as Community Link Stafford and District

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

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Community Transport Stafford & District

known as Community Link Stafford and District

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

3 Income from donations and legacies

| | Unrestricted funds General £ | Total 2021 £ | |
|-----------------------------------|---------------------------------------|--------------------------|--------------------|
| Donations and legacies; | | | |
| Donations from individuals | 1,012 | 1,012 | |
| Grants, including capital grants; | | | |
| Government grants | 22,796 | 22,796 | |
| Grants from other charities | 3,000 | 3,000 | |
| | <u>26,808</u> | <u>26,808</u> | |
| | | | |
| | Unrestricted funds General £ | Restricted funds £ | Total 2020 £ |
| Donations and legacies; | | | |
| Donations from individuals | 5,692 | - | 5,692 |
| Grants, including capital grants; | | | |
| Government grants | 13,738 | - | 13,738 |
| Grants from other charities | 6,500 | 45,950 | 52,450 |
| | <u>25,930</u> | <u>45,950</u> | <u>71,880</u> |

4 Income from charitable activities

| | Unrestricted funds General £ | Total 2021 £ |
|--------------------------|---------------------------------------|--------------------|
| Local Authority Contract | 478,648 | 478,648 |
| Other Contracts | 424 | 424 |
| Dial-a Ride | 783 | 783 |
| Memberships | 294 | 294 |
| | <u>480,149</u> | <u>480,149</u> |
| | Unrestricted funds General £ | Total 2020 £ |
| Local Authority Contract | 426,156 | 426,156 |
| Other Contracts | 4,831 | 4,831 |
| Dial-a Ride | 15,674 | 15,674 |
| Memberships | 642 | 642 |
| Services | 3,601 | 3,601 |
| | <u>450,904</u> | <u>450,904</u> |

Community Transport Stafford & District

known as Community Link Stafford and District

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

5 Investment income

| | Unrestricted funds General £ | Total 2021 £ |
|---|---|-----------------------------|
| Interest receivable and similar income; | | |
| Interest receivable on bank deposits | <u>687</u> | <u>687</u> |
| | <u>687</u> | <u>687</u> |
| | Unrestricted funds General £ | Total 2020 £ |
| Interest receivable and similar income; | | |
| Interest receivable on bank deposits | <u>510</u> | <u>510</u> |
| | <u>510</u> | <u>510</u> |

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

6 Expenditure on charitable activities

| | Activity undertaken directly £ | 2021 £ | 2020 £ |
|----------------------------------|---|----------------|----------------|
| Staff costs | 270,935 | 270,935 | 255,568 |
| Rent | 10,096 | 10,096 | 16,706 |
| Insurance | 5,132 | 5,132 | 1,416 |
| DBS checks | 2,773 | 2,773 | 1,603 |
| Uniforms | 1,266 | 1,266 | 1,246 |
| Training | 60 | 60 | 1,739 |
| Printing, postage and stationery | 1,812 | 1,812 | 1,592 |
| Advertising | 1,080 | 1,080 | 973 |
| Telephone & broadband | 773 | 773 | 1,072 |
| Office Equipment | - | - | 166 |
| Motor expenses | 105,610 | 105,610 | 173,090 |
| Volunteer expenses | 1,520 | 1,520 | 1,234 |
| Legal & professional | 5,146 | 5,146 | 9,992 |
| Independent examination | 1,100 | 1,100 | 800 |
| Bank charges | 246 | 246 | 422 |
| Sundry expenses | - | - | 95 |
| Depreciation | 11,262 | 11,262 | 10,422 |
| Donation | 1,225 | 1,225 | 200 |
| IT | 1,830 | 1,830 | 1,995 |
| Travel and Subsistence | - | - | 2,430 |
| | <u>421,866</u> | <u>421,866</u> | <u>482,761</u> |

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

7 Analysis of governance and support costs

Governance costs

| | Unrestricted funds General £ | Total 2021 £ |
|---|---------------------------------------|--------------------|
| Independent examiner fees | | |
| Examination of the financial statements | 1,100 | 1,100 |
| Legal & professional fees | 5,146 | 5,146 |
| | <u>6,246</u> | <u>6,246</u> |
| | Unrestricted funds General £ | Total 2020 £ |
| Independent examiner fees | | |
| Examination of the financial statements | 800 | 800 |
| Legal & professional fees | 9,992 | 9,992 |
| | <u>10,792</u> | <u>10,792</u> |

8 Government grants

There was a grant for fuel subsidy received from BSOG of £11,577.30

There was a grant for the Job Retention Scheme of £3,743.95

There was a grant for Covid 19 Response £7,475

The amount of grants recognised in the financial statements was £22,796 (2020 - £13,638).

There were no unfulfilled conditions in respect of any of the grants.

The charity received no other forms of government assistance.

9 Net incoming/outgoing resources

Net incoming resources for the year include:

| | 2021 £ | 2020 £ |
|------------------------------|---------------|---------------|
| Depreciation of fixed assets | <u>11,262</u> | <u>10,422</u> |

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

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

11 Staff costs

The aggregate payroll costs were as follows:

| | 2021 | 2020 |
|--|----------------|----------------|
| | £ | £ |
| Staff costs during the year were: | | |
| Wages and salaries | 264,935 | 248,943 |
| Social security costs | 4,772 | 5,176 |
| Pension costs | 1,228 | 1,449 |
| | <u>270,935</u> | <u>255,568</u> |

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

| | 2021 | 2020 |
|-----------|-------------|-------------|
| | No | No |
| Employees | <u>34</u> | <u>37</u> |

7 (2020 - 7) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £85,790 (2020 - £77,643).

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

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

13 Tangible fixed assets

| | Land and buildings £ | Furniture and equipment £ | Motor vehicles £ | Total £ |
|-----------------------|----------------------------|---------------------------------|---------------------|------------|
| Cost | | | | |
| At 1 April 2020 | - | 3,584 | 100,006 | 103,590 |
| Additions | 2,000 | 457 | 4,384 | 6,841 |
| At 31 March 2021 | 2,000 | 4,041 | 104,390 | 110,431 |
| Depreciation | | | | |
| At 1 April 2020 | - | 2,783 | 69,443 | 72,226 |
| Charge for the year | 1,000 | 429 | 9,833 | 11,262 |
| At 31 March 2021 | 1,000 | 3,212 | 79,276 | 83,488 |
| Net book value | | | | |
| At 31 March 2021 | 1,000 | 829 | 25,114 | 26,943 |
| At 31 March 2020 | - | 801 | 30,563 | 31,364 |

Included within the net book value of land and buildings above is £Nil (2020 - £Nil) in respect of freehold land and buildings and £1,000 (2020 - £Nil) in respect of leaseholds.

14 Debtors

| | 2021 £ | 2020 £ |
|-----------------------------|-----------|-----------|
| Trade debtors | 2,952 | 33,885 |
| Due from group undertakings | - | 625 |
| Prepayments | 2,546 | 3,351 |
| VAT recoverable | 2,977 | 11,683 |
| | 8,475 | 49,544 |

15 Cash and cash equivalents

| | 2021 £ | 2020 £ |
|---------------------|-----------|-----------|
| Cash on hand | 3 | (84) |
| Cash at bank | 69,219 | 24,204 |
| Short-term deposits | 227,589 | 136,921 |
| | 296,811 | 161,041 |

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

16 Creditors: amounts falling due within one year

| | 2021 | 2020 |
|------------------------------------|---------------|---------------|
| | £ | £ |
| Trade creditors | 19,259 | 16,895 |
| Other taxation and social security | 4,533 | 2,935 |
| Other creditors | 1,812 | 1,582 |
| Accruals | 1,100 | 790 |
| | <u>26,704</u> | <u>22,202</u> |

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,228 (2020 - £1,449).

18 Funds

| | Balance at 1 April 2020 £ | Incoming resources £ | Resources expended £ | Balance at 31 March 2021 £ |
|---------------------------|--|-------------------------------------|-------------------------------------|---|
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| General Fund | 173,797 | 507,644 | (421,866) | 259,575 |
| Restricted funds | | | | |
| Mark Benevolent Fund | <u>45,950</u> | <u>-</u> | <u>-</u> | <u>45,950</u> |
| Total funds | <u>219,747</u> | <u>507,644</u> | <u>(421,866)</u> | <u>305,525</u> |
| | Balance at 1 April 2019 £ | Incoming resources £ | Resources expended £ | Balance at 31 March 2020 £ |
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| General Fund | 179,214 | 477,344 | (482,761) | 173,797 |
| Restricted | | | | |
| Mark Benevolent Fund | <u>-</u> | <u>45,950</u> | <u>-</u> | <u>45,950</u> |
| Total funds | <u>179,214</u> | <u>523,294</u> | <u>(482,761)</u> | <u>219,747</u> |

The specific purposes for which the funds are to be applied are as follows:

Mark Benevolent Fund
This grant is for the purchase of mini buses.

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

19 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2021 £ |
|-----------------------|---------------------------------------|--------------------------|---|
| Tangible fixed assets | 26,943 | - | 26,943 |
| Current assets | 259,335 | 45,950 | 305,285 |
| Current liabilities | (26,703) | - | (26,703) |
| Total net assets | <u>259,575</u> | <u>45,950</u> | <u>305,525</u> |

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2020 £ |
|-----------------------|---------------------------------------|--------------------------|---|
| Tangible fixed assets | 31,364 | - | 31,364 |
| Current assets | 164,635 | 45,950 | 210,585 |
| Current liabilities | (22,202) | - | (22,202) |
| Total net assets | <u>173,797</u> | <u>45,950</u> | <u>219,747</u> |

20 Related party transactions

During the year the charity made the following related party transactions:

The Friendly Bus Company Limited

The Friendly Bus Company is a wholly owned subsidiary of Community Transport Stafford and District.

The company has been dormant throughout the period. At the balance sheet date the amount due to/from from The Friendly Bus Company Limited was £Nil (2020 - £625).