

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 2022

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

Contents

Reference and Administrative Details	1
Chairman's Report	2
Trustees' Report	3 to 6
Chief Executive Officer's report	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Statement of Cash Flows	11
Notes to the Financial Statements	12 to 23

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
	Peter Bingham
	John Foy
Secretary	Graham Wright
Senior Management Team	Graham Wright, Chief Executive
	Rachel Trow, Office Manager
Registered 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 2022

Whilst this year was considerably better than last, covid19 was still very much in evidence and continues to affect the way in which we have to operate. Despite these challenges, the CEO, Office Manager and all the staff and volunteers were able to maintain the valuable service that the company provides for the people of Stafford and surrounding areas. As happened last year, Staffordshire County Council continued to support us with school contracts and other operational issues despite the loss of the valuable annual funding we enjoyed from them for many years.

We continue to have uncertainty with regards to the parking of our vehicles, and whilst we still enjoy the site offered by the County Council, this is still on a year by year basis and as yet we have been unable to find a suitable permanent alternative. A number of alternatives have been looked at, but location and cost have ruled them out to date.

We have managed to retain the majority of our school contracts, and have secured additional contracts in the Stoke on Trent and Stone areas. During the covid period, the dial a ride membership declined, but there are signs that members are slowly starting to return as restrictions are gradually lifted.

With regards to the overall financial performance of the charity, and despite the ongoing challenges resulting from covid continuing restrictions, it was pleasing that overall income increased substantially by 21% (+ £104,351) year on year.

Throughout the year board meetings were, as the previous year, held on zoom, and I would like to thank my fellow Trustees for their support. Zoom is not everyone's chosen method of holding meetings, but it has enabled us to conduct our business successfully throughout the year, especially as three of our Trustees do not live locally. For us, zoom is likely to be our chosen meeting method going forward. I also would like to thank CEO Graham Wright, Office Manager Rachel Trow and all the staff and volunteers for ensuring that Community Link again provided the essential support for the people of Stafford and district who need it the most, and at the same time ensuring that the company finished the year in a healthy financial position despite the many challenges it once again 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 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Colin Martindale, Chairman
	Catherine Lyall, Treasurer
	John Coates
	Michael Allen
	Ian Macmichael (resigned 28 July 2022)
	Peter Bingham
	John Foy (appointed 11 May 2021)

Secretary:	Graham Wright
------------	---------------

Senior Management / Leadership Team:	Graham Wright
	Rachel Trow

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.

Community Transport Stafford & District

known as Community Link Stafford and District

Trustees' Report (Incorporating the Director's Report)

Public benefit

Due to Covid restrictions in place the charity members' transport services provided by Community Link in the provision of a minibus to serve communities were somewhat derailed but I am pleased to advise that recent discussions are taking place to bring back this vital service to our Community. Transport schemes are a vital element of our provision to local people and we hope to bring old and new provision on board during the summer of 2022. Since the Dial a Ride service restart commenced in earnest from January 2022 we have carried out 769 journeys a significant increase on 117 journeys for the whole of 2020/21

School contracts have maintained growth throughout the year and in January 2022 we are delighted to have been successful with bids to Stoke on Trent City Council to supply SEN transport services including wheelchair provision on minibuses to those school children in the north of the County. We will continue to strive to widen our geographical scope in servicing Stafford and surrounding districts from our base in Stafford town.

Despite the continuing challenges of Covid and drag on the community with infections still occurring, albeit less severely I am pleased to report another excellent outcome that annual income actually increased to £611,551 an uplift of 21% on 2021 and higher than pre Covid turnover.

We are now seeing cost increases coming through as activity in the community is bouncing back but despite this we are able to still generate a surplus of £49,330 for the full 2021/22 year representing 8.1% of income. This surplus will allow Community Link to continue to invest in its fleet renewal programme.

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 continually growing over the last year to March 2022 with a volunteer base now approaching six individuals. These volunteers are kindly offering their services to members across all days of the working week and we welcome them back alongside new recruits, as we see a slow increase in Dial a Ride services throughout the winter of 2021/22. This support to the Charity and its members is valuable and enables us to satisfy the increasing demand coming from existing and new members to the charity.

Achievements and performance

I am pleased to be able to report another robust performance here at Community Link in terms of service to the community and a strong set of numbers that will allow us to continue to grow and invest into ensuring that we stay as the Community Transport provider within our locality

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

As we move towards the end of the pandemic cycle we are now finding that Charity members are returning to use Dial a Ride services as vaccinations are now playing a part in making individuals feel more able to begin to mix again in society.

We have come through a very tough trading time since Covid in March 2020. The number of wheelchair journeys using our fleet of wheelchair adapted vehicles is slowly returning from the very low numbers of 2021 where very few Dial a Ride journeys were carried out.

The vast majority of the membership still require and use mobility aids illustrating how vital the service Community Link provides to individuals. We have been able to continue to support some families with food parcels and of course journeys to vaccination centres to enable those most vulnerable to access the safety of vaccination protection. Shopping, medical appointments, day centre visits and family and friends occasions are now beginning to dominate the type of journeys that we are now operating for members. For this year we have been able to hold and maintain pre Covid journey costs within the town at £5 per person to support our concerns of members affordability of the service.

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

Trustees' Report
(Incorporating the Director's Report)

Financial review

The financial results for the year are shown on pages 9-23 of this report.

Policy on reserves

General reserves amount to £308,905 at 31 March 2022(2021: £259,575) of which £35,063 (2021: £35,063)are held as fixed assets, leaving an amount of "free reserves" of £319,792 (2021: £278,582).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.

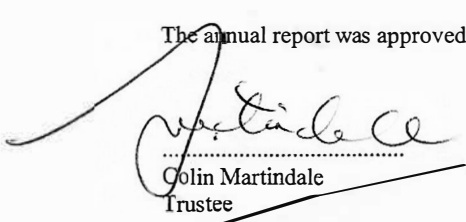
All of our people whether staff or volunteers, carry out a tremendous task in supporting our service users every day. Without the commitment of the team we would not be able to provide the professional service that the clientele expect from their transport provider.

Acknowledgements

Like many charities we rely on the kindness and support of all of our partners so it is very important to express our appreciation on behalf of members and to thank all of our supporters for their continued financial and operational support as this is important to our long term continuing success into the future. We are continuing to strive to find a permanent home and working with our partners to find an affordable solution to house our growing fleet of minibuses and wheelchair adapted cars. We would particularly like to thank Staffordshire County Council for their consideration.

My sincere thanks go to the Board, colleagues, volunteers, members, Staffordshire County Council and Stafford Borough Council and Parish Councils for your participation in making Community Link a growing, financially robust and successful charity supporting our community into the future. In 2022 we look forward to celebrating 20 years of operating as an independent registered charity and sharing the success with all of those connected with Community Link.

The annual report was approved by the trustees of the charity on 7/12/22 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

I am pleased to be able to report another robust performance here at Community Link in terms of service to the community and a strong set of numbers that will allow us to continue to grow and invest into ensuring that we stay as the Community Transport provider within our locality.

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

As we move towards the end of the pandemic cycle we are now finding that Charity members are returning to use Dial a Ride services as vaccinations are now playing a part in making individuals feel more able to begin to mix again in society.

We have come through a very tough trading time since Covid in March 2020. The number of wheelchair journeys using our fleet of wheelchair adapted vehicles is slowly returning from the very low numbers of 2021 where very few Dial a Ride journeys were carried out.

The vast majority of the membership still require and use mobility aids illustrating how vital the service Community Link provides to individuals. We have been able to continue to support some families with food parcels and of course journeys to vaccination centres to enable those most vulnerable to access the safety of vaccination protection. Shopping, medical appointments, day centre visits and family and friends occasions are now beginning to dominate the type of journeys that we are now operating for members. For this year we have been able to hold and maintain pre Covid journey costs within the town at £5 per person to support our concerns of members affordability of the service.

The number of our registered volunteers based at Community Link has been continually growing over the last year to March 2022 with a volunteer base now approaching six individuals. These volunteers are kindly offering their services to members across all days of the working week and we welcome them back alongside new recruits, as we see a slow increase in Dial a Ride services throughout the winter of 2021/22. This support to the Charity and its members is valuable and enables us to satisfy the increasing demand coming from existing and new members to the charity.

Due to Covid restrictions in place the charity members' transport services provided by Community Link in the provision of a minibus to serve communities were somewhat derailed but I am pleased to advise that recent discussions are taking place to bring back this vital service to our Community. Transport schemes are a vital element of our provision to local people and we hope to bring old and new provision on board during the summer of 2022. Since the Dial a Ride service restart commenced in earnest from January 2022 we have carried out 769 journeys a significant increase on 117 journeys for the whole of 2020/21.

School contracts have maintained growth throughout the year and in January 2022 we are delighted to have been successful with bids to Stoke on Trent City Council to supply SEN transport services including wheelchair provision on minibuses to those school children in the north of the County. We will continue to strive to widen our geographical scope in servicing Stafford and surrounding districts from our base in Stafford town.

Despite the continuing challenges of Covid and drag on the community with infections still occurring, albeit less severely I am pleased to report another excellent outcome that annual income actually increased to £611,551 an uplift of 21% on 2021 and higher than pre Covid turnover.

We are now seeing cost increases coming through as activity in the community is bouncing back but despite this we are able to still generate a surplus of £49,330 for the full 2021/22 year representing 8.1% of income. This surplus will allow Community Link to continue to invest in its fleet renewal programme.

Like many charities we rely on the kindness and support of all of our partners so it is very important to express our appreciation on behalf of members and to thank all of our supporters for their continued financial and operational support as this is important to our long term continuing success into the future.

We are continuing to strive to find a permanent home and working with our partners to find an affordable solution to house our growing fleet of minibuses and wheelchair adapted cars. We would particularly like to thank Staffordshire County Council for their consideration.

My sincere thanks go 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, financially robust and successful charity supporting our community into the future.

In 2022 we look forward to celebrating 20 years of operating as an independent registered charity and sharing the success with all of those connected with Community Link.

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 ("the Company")

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

8 December 2022

Community Transport Stafford & District

known as Community Link Stafford and District

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	13,474	-	13,474
Charitable activities	4	597,704	-	597,704
Investment income	5	373	-	373
Total income		611,551	-	611,551
Expenditure on:				
Charitable activities	6	(556,524)	(5,697)	(562,221)
Total expenditure		(556,524)	(5,697)	(562,221)
Net income/(expenditure)		55,027	(5,697)	49,330
Net movement in funds		55,027	(5,697)	49,330
Reconciliation of funds				
Total funds brought forward		259,575	45,950	305,525
Total funds carried forward	18	314,602	40,253	354,855
	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

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

The notes on pages 12 to 23 form an integral part of these financial statements.

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

(Registration number: 04549467)
Balance Sheet as at 31 March 2022

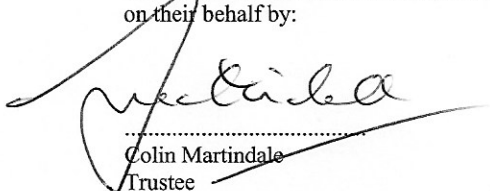
	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	35,063	26,943
Current assets			
Debtors	14	29,158	8,475
Cash at bank and in hand	15	<u>338,399</u>	<u>296,811</u>
		367,557	305,286
Creditors: Amounts falling due within one year	16	<u>(47,765)</u>	<u>(26,704)</u>
Net current assets		<u>319,792</u>	<u>278,582</u>
Net assets		<u>354,855</u>	<u>305,525</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	18	40,253	45,950
Unrestricted income funds			
Unrestricted funds		<u>314,602</u>	<u>259,575</u>
Total funds	18	<u>354,855</u>	<u>305,525</u>

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

Directors' responsibilities:

- The members have not required the 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.

The financial statements on pages 9 to 23 were approved by the trustees, and authorised for issue on 7/12/22 and signed on their behalf by:


 Colin Martindale
 Trustee

The notes on pages 12 to 23 form an integral part of these financial statements.

Community Transport Stafford & District
known as Community Link Stafford and District
Statement of Cash Flows for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income		49,330	85,778
Adjustments to cash flows from non-cash items			
Depreciation		14,666	11,262
Investment income	5	<u>(373)</u>	<u>(687)</u>
		63,623	96,353
Working capital adjustments			
(Increase)/decrease in debtors	14	(20,683)	41,069
Increase in creditors	16	<u>21,061</u>	<u>4,502</u>
Net cash flows from operating activities		<u>64,001</u>	<u>141,924</u>
Cash flows from investing activities			
Interest receivable and similar income	5	373	687
Purchase of tangible fixed assets	13	<u>(22,786)</u>	<u>(6,841)</u>
Net cash flows from investing activities		<u>(22,413)</u>	<u>(6,154)</u>
Net increase in cash and cash equivalents		41,588	135,770
Cash and cash equivalents at 1 April		<u>296,811</u>	<u>161,041</u>
Cash and cash equivalents at 31 March		<u><u>338,399</u></u>	<u><u>296,811</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 2022

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
known as Community Link Stafford and District

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

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 2022

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 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 2022

3 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £
Donations and legacies;		
Donations from individuals	1,591	1,591
Grants, including capital grants;		
Government grants	11,883	11,883
	<u>13,474</u>	<u>13,474</u>
	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>

4 Income from charitable activities

	Unrestricted funds General £	Total 2022 £
Local Authority Contract	581,455	581,455
Other Contracts	12,382	12,382
Dial-a Ride	3,274	3,274
Memberships	143	143
Services	450	450
	<u>597,704</u>	<u>597,704</u>
	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>

Community Transport Stafford & District

known as Community Link Stafford and District

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

5 Investment income

	Unrestricted funds General £	Total 2022 £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>373</u>	<u>373</u>
	<u>373</u>	<u>373</u>
	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>

Community Transport Stafford & District

known as Community Link Stafford and District

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

6 Expenditure on charitable activities

	Activity undertaken directly £	2022 £
Staff costs	321,182	321,182
Rent	8,228	8,228
Insurance	4,931	4,931
DBS checks	3,596	3,596
Uniforms	899	899
Training	355	355
Printing, postage and stationery	1,163	1,163
Advertising	1,405	1,405
Telephone & broadband	910	910
Motor expenses	195,422	195,422
Travel expenses	1,857	1,857
Legal & professional	3,697	3,697
Independent examination	1,200	1,200
Bank charges	257	257
Depreciation	14,667	14,667
IT	2,452	2,452
	<u>562,221</u>	<u>562,221</u>

Community Transport Stafford & District

known as Community Link Stafford and District

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

	Activity undertaken directly £	2021 £
Staff costs	270,935	270,935
Rent	10,096	10,096
Insurance	5,132	5,132
DBS checks	2,773	2,773
Uniforms	1,266	1,266
Training	60	60
Printing, postage and stationery	1,812	1,812
Advertising	1,080	1,080
Telephone & broadband	773	773
Motor expenses	105,610	105,610
Travel expenses	1,520	1,520
Legal & professional	5,146	5,146
Independent examination	1,100	1,100
Bank charges	246	246
Depreciation	11,262	11,262
Donation	1,225	1,225
IT	1,830	1,830
	<u>421,866</u>	<u>421,866</u>

£556,524 (2021 - £421,866) of the above expenditure was attributable to unrestricted funds and £5,697 (2021 - £Nil) to restricted funds.

Community Transport Stafford & District

known as Community Link Stafford and District

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

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	1,200	1,200
Legal & professional fees	3,697	3,697
	<u>4,897</u>	<u>4,897</u>
	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>

8 Government grants

There was a grant for fuel subsidy received from BSOG of £11,577 (2021:£11,577)

There was a grant for the Job Retention Scheme of £306 (2021:£3,744)

There was a grant for Covid 19 Response £NIL (2021:£7,475)

The amount of grants recognised in the financial statements was £11,883 (2021 - £22,796).

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:

	2022 £	2021 £
Depreciation of fixed assets	<u>14,667</u>	<u>11,262</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.

Community Transport Stafford & District

known as Community Link Stafford and District

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

11 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	315,275	264,935
Social security costs	4,889	4,772
Pension costs	<u>1,018</u>	<u>1,228</u>
	<u><u>321,182</u></u>	<u><u>270,935</u></u>

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

	2022	2021
	No	No
Employees	<u><u>47</u></u>	<u><u>34</u></u>

2 (2021 - 7) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,018 (2021 - £1,228).

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 £76,246 (2021 - £77,609).

12 Taxation

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

Community Transport Stafford & District

known as Community Link Stafford and District

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

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2021	2,000	4,041	104,390	110,431
Additions	-	-	22,786	22,786
At 31 March 2022	2,000	4,041	127,176	133,217
Depreciation				
At 1 April 2021	1,000	3,212	79,276	83,488
Charge for the year	1,000	-	13,666	14,666
At 31 March 2022	2,000	3,212	92,942	98,154
Net book value				
At 31 March 2022	-	829	34,234	35,063
At 31 March 2021	1,000	829	25,114	26,943

Included within the net book value of land and buildings above is £Nil (2021 - £Nil) in respect of freehold land and buildings and £Nil (2021 - £1,000) in respect of leaseholds.

14 Debtors

	2022 £	2021 £
Trade debtors	6,069	2,952
Prepayments	2,767	2,546
Accrued income	3,693	-
VAT recoverable	16,629	2,977
	29,158	8,475

15 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	104	3
Cash at bank	110,334	69,219
Short-term deposits	227,961	227,589
	338,399	296,811

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

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

16 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	39,878	19,259
Other taxation and social security	5,112	4,533
Other creditors	1,475	1,812
Accruals	1,300	1,100
	<u>47,765</u>	<u>26,704</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 £1,018 (2021 - £1,228).

18 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General Fund	259,575	611,551	(556,524)	314,602
Restricted funds				
Mark Benevolent Fund	<u>45,950</u>	<u>-</u>	<u>(5,697)</u>	<u>40,253</u>
Total funds	<u>305,525</u>	<u>611,551</u>	<u>(562,221)</u>	<u>354,855</u>
	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				
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>

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.

Community Transport Stafford & District

known as Community Link Stafford and District

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

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	35,063	-	35,063
Current assets	327,304	40,253	367,557
Current liabilities	(47,765)	-	(47,765)
Total net assets	<u>314,602</u>	<u>40,253</u>	<u>354,855</u>

	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>

20 Related party transactions

There were no related party transactions in the year.