

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 2025

Deans Chartered Accountants  
Eligible to act as an auditor in terms of 1212 of the Companies Act 2006  
Gibson House  
Hurricane Court  
Hurricane Close  
Stafford  
ST16 1GZ

**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 5
Independent Auditors' Report	8 to 9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 to 25

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

**Reference and Administrative Details**

<b>Trustees</b>	Colin Martindale, Chairman
	Catherine Lyall, Treasurer
	John Coates
	Michael John Allen
	Peter Anthony Bingham
	John Foy
<b>Secretary</b>	Graham Frank Wright
<b>Senior Management / Leadership Team</b>	Graham Wright, Chief Executive
	Rachel Trow, Office Manager
<b>Charity Registration Number</b>	1095768
<b>Company Registration Number</b>	04549467
<b>Registered Office</b>	Schott House Drummond Road Astonfields Stafford Staffordshire ST16 3EL
<b>Auditor</b>	Deans Chartered Accountants Eligible to act as an auditor in terms of 1212 of the Companies Act 2006 Gibson House Hurricane Court Hurricane Close Stafford ST16 1GZ
<b>Bankers</b>	Unity Trust Bank Nine Brindley Place Birmingham B1 2HB  Stafford Railway Building Society Stafford

## **Community Transport Stafford & District**

### **known as Community Link Stafford and District**

#### **Chairman's Report for the Year Ended 31 March 2025**

There are a lot of positives to be taken from last year's performance by the charity in terms of the strong financial results that enable us to continue to provide our essential services to those people in Stafford and the surrounding area who need them the most, both now and into the foreseeable future. We know that events happening throughout the world right now will at some point have an impact on us all, and our own political situation has its uncertainties, but all we can do here is continue to manage the charity as we do at present to ensure that our future is as secure as it can be. As evidence of this, the company's total funds at the end of this financial year were £922.6k which was almost £200k up on last year. Dial-a-Ride numbers continued to rise following the decline during covid19, and we continued to attract volunteers and drivers to support our work. The CEO has successfully retained a number of our existing fixed term contracts, and secured a few others which will secure our income for the next few years.

The main stumbling block continues to be the parking of our vehicles. Whilst we are extremely grateful to the County Council for continuing to allow the use of the Doxey site, both parties are aware that this arrangement will come to an end when all the planning for that area comes to fruition in the near future. In the meantime, we are continuing to search for both short-term and long-term alternatives.

As last year, we held an Open Day at Stafford Rangers Football Club in October and invited the Mayor and Mayoress of Stafford. Staff and volunteers, charity members and other supporters, as well as a number of local councillors were also in attendance. This year, we also invited our local radio station who carried out a number of interviews on air.

Board meetings were held quarterly, and as last year three Trustees met back in the office while the rest joined on zoom. I would like to once again thank my fellow Trustees for their continued support in challenging the CEO and his team, hopefully encouraging them to generate another excellent result..

Finally, on behalf of all my fellow Trustees, it's a huge thank you to CEO Graham Wright, Office Manager Rachel Trow, and all the staff and volunteers, for all of their considerable efforts which ensured that Community Link continued to provide the services so vital to the people of Stafford and district who need them most, and just as importantly helped maintain the company's healthy financial position.

Colin Martindale  
Chairman

# **Community Transport Stafford & District**

## **known as Community Link Stafford and District**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

#### **Objectives and activities**

##### ***Objects and aims***

To provide a community transport service for 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.

##### ***Public benefit***

In light of registered bus service fare subsidies decreasing from central government Community Transport schemes are a vital element of the provision to local people and we have increased our wheelchair adapted car fleet with new vehicles acquired during the summer of 2024. The no. of journeys in 2024/25 has increased by 12% against the previous period of 2023/24.

School contracts have maintained growth throughout the period and in September 2024 we are delighted to have been successful with additional 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 the ongoing policy to widen our geographical scope in servicing Stafford and surrounding districts from our base in Stafford town.

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***

Whilst volunteer numbers have increased during the year, attracting new volunteers continues to be a challenge. The support of volunteers is crucial as it enables us to fulfil our commitment to provide invaluable services to existing and new members of the charity. To attract new volunteers, the charity continues to use all local media channels.

#### **Achievements and performance**

##### **Financial review**

The financial results for the year are shown on pages 10-25 of this report.

##### ***Policy on reserves***

General reserves amount to £922,589 at 31 March 2025 (2024: £731,570) of which £158,644 (2024: £125,871) are held as fixed assets, leaving an amount of "free reserves" of £763,945 (2024: £605,699). 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.

##### **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 John Allen
	Peter Anthony Bingham
	John Foy

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

**Trustees' Report**

Secretary: Graham Frank Wright  
Senior Management / Leadership Team: Graham Wright, Chief Executive  
Rachel Trow, Office Manager

**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 six 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.

**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.

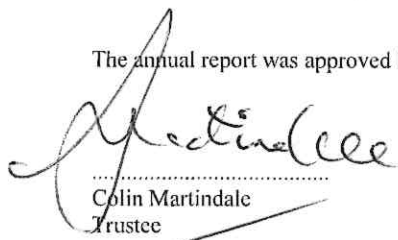
**Community Transport Stafford & District**  
**known as Community Link Stafford and District**

**Trustees' Report**

**Disclosure of information to auditor**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 4/12/25 and signed on its behalf by:

  
Colin Martindale  
Trustee

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

**Chief Executive Officers' Report**

I am pleased on behalf of Trustees to be able to report another strong performance here at Community Link particularly in terms of service to the community and a robust set of numbers that will allow us to continue to grow and invest into ensuring that we stay as the primary 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.

With the national vaccination programme becoming embedded nationally we are now still enjoying consistent growth of Charity membership resulting in additional demand on Dial a Ride services. The bounce back is continuing to take place with the number of wheelchair journeys using our fleet of wheelchair adapted vehicles is returning at an increasing pace.

The vast majority of the growing membership still require and use mobility aids illustrating how vital the service Community Link provides to individuals. We are continuing to support some families journeys to GP surgeries, albeit at a much lower level to enable those most vulnerable to access the safety of vaccination protection. Shopping, medical appointments, day centre visits and family and friend's occasions are now beginning to dominate the type of journeys that we are now operating for members. Rising costs and inflation have required the charity to raise minimum fare to £6.50 per journey within the town to retain low cost fares to support our concerns of members affordability of the service as the economy suffers.

The number of our registered volunteers based at Community Link has been continually growing over the last year to March 2025 with a volunteer base now approaching double figures of 10 individuals. These volunteers are kindly offering their services to members across all days of the working week as we see a continuing increase in Dial a Ride services throughout the winter of 2024/25. 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.

In light of registered bus service fare subsidies decreasing from central government Community Transport schemes are a vital element of the provision to local people and we have increased our wheelchair adapted car fleet with new vehicles acquired during the summer of 2024. The no. of journeys in 2024/25 has increased by 12% against the previous period of 2023/24.

Breakdown of journey types year on year

GP Appointments +114% ,Wheelchair users +39%, Shopping Trips +38%, Hospital Appointments +12%

School contracts have maintained growth throughout the period and in September 2024 we are delighted to have been successful with additional 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 the ongoing policy to widen our geographical scope in servicing Stafford and surrounding districts from our base in Stafford town.

Despite the continuing challenges of the economy and impact of Covid upon the community with some infections still occurring through the winter months, I am pleased to report another excellent outcome that annual income actually increased to £1,506,970 for the 2025 year, an uplift of an additional £276,515 a further + 23% on 2024 results

We are now seeing further cost increases coming through due to higher inflation figures being reported in the general economy, however despite this, we are able to still generate another record surplus of £191,019 for the full 2024/25 year representing 12.7% of gross income. This surplus will importantly allow Community Link to continue to maintain and invest in its fleet renewal programme to improve the transport experience of our service users and members having added 7 new minibuses to our vehicle fleet in the past year all bearing new vehicle livery design increasing awareness across Staffordshire.

Like many charities we rely on the kindness and support of all of our partners, therefore 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 longevity and continuing success into the future.



## **Community Transport Stafford & District**

### **known as Community Link Stafford and District**

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

In October 2024 we were very proud once again to celebrate the annual Charity Members Open Day at Stafford Rangers FC, many years of operating as an independent registered charity together with our Charity members, colleagues and partners without whom we would not be able to provide the wonderful and dedicated service to service users and other beneficiaries.

My sincere thanks go to Mr Colin Martindale the Chairman of Trustees and the Board, colleagues, volunteers, members, Staffordshire County Council, Stafford Borough Council, Stoke City Council and various Parish Councils for your participation in making Community Link a growing, financially robust and successful charity supporting our community into the future despite a challenging environment for many charities.

Graham Wright  
Chief Executive

## **Community Transport Stafford & District**

### **known as Community Link Stafford and District**

## **Independent Auditor's Report to the Members of Community Transport Stafford & District**

### **Opinion**

We have audited the financial statements of Community Transport Stafford & District (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Chairman's Report and the Trustees' Report.

## **Community Transport Stafford & District**

### **known as Community Link Stafford and District**

#### **Independent Auditor's Report to the Members of Community Transport Stafford & District**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the (set out on page 6 ), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

#### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jeremy G Hodgkiss (Senior Statutory Auditor)  
For and on behalf of Deans Chartered Accountants, Statutory Auditor

Gibson House  
Hurricane Court  
Hurricane Close  
Stafford  
ST16 1GZ

Date: 15 December 2025

# Community Transport Stafford & District

## known as Community Link Stafford and District

### Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £	
<b>Income and Endowments from:</b>				
Donations and legacies	3	73,596	73,596	
Charitable activities	4	1,418,550	1,418,550	
Investment income	5	9,229	9,229	
Other income	6	5,595	5,595	
Total income		1,506,970	1,506,970	
<b>Expenditure on:</b>				
Charitable activities	7	(1,315,951)	(1,315,951)	
Total expenditure		(1,315,951)	(1,315,951)	
Net income		191,019	191,019	
Net movement in funds		191,019	191,019	
<b>Reconciliation of funds</b>				
Total funds brought forward		731,570	731,570	
Total funds carried forward	20	922,589	922,589	
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	20,925	-	20,925
Charitable activities	4	1,204,512	-	1,204,512
Investment income	5	5,018	-	5,018
Total income		1,230,455	-	1,230,455
<b>Expenditure on:</b>				
Charitable activities	7	(1,086,617)	-	(1,086,617)
Total expenditure		(1,086,617)	-	(1,086,617)
Net income		143,838	-	143,838
Transfers between funds		35,981	(35,981)	-
Net movement in funds		179,819	(35,981)	143,838
<b>Reconciliation of funds</b>				
Total funds brought forward		551,751	35,981	587,732
Total funds carried forward	20	731,570	-	731,570

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

The funds breakdown for 2024 is shown in note 20.

The notes on pages 13 to 25 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 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	14	158,644	125,871
<b>Current assets</b>			
Debtors	15	328,263	277,234
Cash at bank and in hand	16	493,291	403,422
		821,554	680,656
<b>Creditors: Amounts falling due within one year</b>	17	(57,609)	(74,957)
<b>Net current assets</b>		763,945	605,699
<b>Net assets</b>		922,589	731,570
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		922,589	731,570
<b>Total funds</b>	20	922,589	731,570

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 10 to 25 were approved by the trustees, and authorised for issue on 4/12/25 and signed on their behalf by:

  
 .....  
 Colin Martindale  
 Trustee

**Community Transport Stafford & District**  
**known as Community Link Stafford and District**  
**Statement of Cash Flows for the Year Ended 31 March 2025**

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash income		191,019	143,838
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		22,672	17,405
Investment income	5	<u>(9,229)</u>	<u>(5,018)</u>
		204,462	156,225
<b>Working capital adjustments</b>			
Increase in debtors	15	(51,029)	(103,793)
(Decrease)/increase in creditors	17	<u>(17,348)</u>	<u>9,634</u>
Net cash flows from operating activities		<u>136,085</u>	<u>62,066</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	9,229	5,018
Purchase of tangible fixed assets	14	<u>(55,445)</u>	<u>(120,041)</u>
Net cash flows from investing activities		<u>(46,216)</u>	<u>(115,023)</u>
Net increase/(decrease) in cash and cash equivalents		89,869	(52,957)
Cash and cash equivalents at 1 April		<u>403,422</u>	<u>456,379</u>
Cash and cash equivalents at 31 March		<u><u>493,291</u></u>	<u><u>403,422</u></u>

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

The notes on pages 13 to 25 form an integral part of these financial statements.

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

**Notes to the Financial Statements for the Year Ended 31 March 2025**

**1 Charity status**

The charity is limited by guarantee, incorporated in , 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**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.

**Charitable activities**

Income from charitable activities includes income earned from council bus contracts. Income is received in exchange for supplying services in order to raise funds and is recognised when entitlement has occurred.

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

**Notes to the Financial Statements for the Year Ended 31 March 2025**

**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 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 £1000 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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures, fittings and equipment	25% reducing balance
Motor Vehicles	10% straight line



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

**Notes to the Financial Statements for the Year Ended 31 March 2025**

**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.

**Hire purchase and finance leases**

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. Assets held under finance leases are capitalised in the balance sheet as tangible fixed assets and are recognised at the lower of their fair value at inception of the lease and the present value of the minimum lease payments. These assets are depreciated on a straight-line basis over the shorter of the useful life of the asset and the lease term. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. Lease payments are charged to the Statement of Financial Activities and are apportioned between finance costs and the reduction of the lease obligation so as to achieve a constant periodic rate of interest on the remaining balance of the liability. The interest element of the rental obligation is charged to the Statement of Financial Activities over the period of the lease *and represents a constant proportion of the balance of capital repayments outstanding.*

**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 2025**

**3 Income from donations and legacies**

	Unrestricted funds General £	Total 2025 £
Donations and legacies;		
Donations from individuals	469	469
Grants, including capital grants;		
Government grants	73,127	73,127
	<u>73,596</u>	<u>73,596</u>
	Unrestricted funds General £	Total 2024 £
Donations and legacies;		
Donations from individuals	250	250
Grants, including capital grants;		
Government grants	20,675	20,675
	<u>20,925</u>	<u>20,925</u>

**4 Income from charitable activities**

	Unrestricted funds General £	Total 2025 £
Local Authority Contract	1,327,386	1,327,386
Dial-a Ride	18,516	18,516
Memberships	351	351
Other Contracts	72,297	72,297
	<u>1,418,550</u>	<u>1,418,550</u>
	Unrestricted funds General £	Total 2024 £
Local Authority Contract	1,128,290	1,128,290
Dial-a Ride	16,349	16,349
Memberships	549	549
Other Contracts	59,324	59,324
	<u>1,204,512</u>	<u>1,204,512</u>

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

**Notes to the Financial Statements for the Year Ended 31 March 2025**

**5 Investment income**

	Unrestricted funds General £	Total 2025 £
Interest receivable and similar income;		
Interest receivable on bank deposits	9,229	9,229
	<u>9,229</u>	<u>9,229</u>
	Unrestricted funds General £	Total 2024 £
Interest receivable and similar income;		
Interest receivable on bank deposits	5,018	5,018
	<u>5,018</u>	<u>5,018</u>

**6 Other income**

	Unrestricted funds General £	Total 2025 £
Gains on sale of tangible fixed assets	5,595	5,595
	<u>5,595</u>	<u>5,595</u>

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

**Notes to the Financial Statements for the Year Ended 31 March 2025**

**7 Expenditure on charitable activities**

	Activity undertaken directly £	2025 £
Staff costs	738,450	738,450
Rent	12,110	12,110
Insurance	2,203	2,203
DBS checks	4,922	4,922
Uniforms	1,416	1,416
Printing, postage and stationary	2,880	2,880
Advertising	3,748	3,748
Telephone & broadband	2,823	2,823
Motor expenses	497,032	497,032
Travel expenses	1,031	1,031
Legal & professional	12,248	12,248
Accountancy costs	1,000	1,000
Bank charges	667	667
Depreciation	22,672	22,672
IT	3,699	3,699
Trustee meetings	338	338
Audit fees	3,750	3,750
Bad debts	27	27
Sub contractors	2,534	2,534
Sundry Expenses	2,401	2,401
	<u>1,315,951</u>	<u>1,315,951</u>

## Community Transport Stafford & District

### known as Community Link Stafford and District

#### Notes to the Financial Statements for the Year Ended 31 March 2025

	Activity undertaken directly £	2024 £
Staff costs	570,709	570,709
Rent	15,280	15,280
Insurance	5,269	5,269
DBS checks	4,805	4,805
Uniforms	2,385	2,385
Printing, postage and stationary	1,717	1,717
Advertising	2,661	2,661
Telephone & broadband	1,680	1,680
Motor expenses	439,423	439,423
Travel expenses	3,342	3,342
Legal & professional	6,181	6,181
Accountancy costs	1,000	1,000
Bank charges	855	855
Depreciation	17,405	17,405
IT	3,456	3,456
Trustee meetings	102	102
Audit fees	3,750	3,750
Bad debts	2,461	2,461
Training	4,136	4,136
	<u>1,086,617</u>	<u>1,086,617</u>

## Community Transport Stafford & District

### known as Community Link Stafford and District

#### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 8 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2025 £
Audit fees		
Audit of the financial statements	3,750	3,750
Legal fees	3,539	3,539
Other governance costs	338	338
	<u>7,627</u>	<u>7,627</u>
	Unrestricted funds General £	Total 2024 £
Audit fees		
Audit of the financial statements	3,750	3,750
Legal fees	4,130	4,130
Other governance costs	102	102
	<u>7,982</u>	<u>7,982</u>

#### 9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Audit fees	3,750	3,750
Depreciation of fixed assets	<u>22,672</u>	<u>17,405</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 2025**

**11 Staff costs**

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	714,228	562,844
Social security costs	18,556	5,598
Pension costs	5,666	2,267
Other staff costs	3,012	3,342
	<u>741,462</u>	<u>574,051</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Employees	<u>73</u>	<u>70</u>

25 (2024 - 9) of the above employees participated in the Defined Contribution Pension Schemes.

The number of employees whose emoluments fell within the following bands was:

	2025 No	2024 No
£60,001 - £70,000	-	1
£80,001 - £90,000	<u>1</u>	<u>-</u>

The total employee benefits of the key management personnel of the charity were £124,336 (2024 - £100,391).

**12 Auditors' remuneration**

	2025 £	2024 £
Audit of the financial statements	<u>3,750</u>	<u>3,750</u>

## Community Transport Stafford & District

### known as Community Link Stafford and District

#### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 13 Taxation

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

#### 14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2024	2,000	4,041	236,222	242,263
Additions	-	-	55,445	55,445
Disposals	-	-	(30,995)	(30,995)
At 31 March 2025	<u>2,000</u>	<u>4,041</u>	<u>260,672</u>	<u>266,713</u>
<b>Depreciation</b>				
At 1 April 2024	2,000	3,575	110,817	116,392
Charge for the year	-	117	22,555	22,672
Eliminated on disposals	-	-	(30,995)	(30,995)
At 31 March 2025	<u>2,000</u>	<u>3,692</u>	<u>102,377</u>	<u>108,069</u>
<b>Net book value</b>				
At 31 March 2025	<u>-</u>	<u>349</u>	<u>158,295</u>	<u>158,644</u>
At 31 March 2024	<u>-</u>	<u>466</u>	<u>125,405</u>	<u>125,871</u>

#### 15 Debtors

	2025 £	2024 £
Trade debtors	260,392	124,565
Due from group undertakings	489	135
Prepayments	18,206	5,670
Accrued income	23,858	127,946
VAT recoverable	25,318	18,918
	<u>328,263</u>	<u>277,234</u>



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

**Notes to the Financial Statements for the Year Ended 31 March 2025**

**16 Cash and cash equivalents**

	2025 £	2024 £
Cash on hand	111	236
Cash at bank	65,890	144,841
Short-term deposits	427,290	258,345
	<u>493,291</u>	<u>403,422</u>

**17 Creditors: amounts falling due within one year**

	2025 £	2024 £
Trade creditors	39,153	57,417
Other taxation and social security	10,610	5,001
Other creditors	3,096	2,212
Accruals	4,750	10,327
	<u>57,609</u>	<u>74,957</u>

**18 Obligations under leases and hire purchase contracts**

The total value of future minimum lease payments was as follows:

	2025 £	2024 £
Within one year	122,037	50,316
In two to five years	308,102	143,352
	<u>430,139</u>	<u>193,668</u>

**19 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 £5,666 (2024 - £2,267).

# Community Transport Stafford & District

## known as Community Link Stafford and District

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 20 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General				
General Fund	731,570	1,506,970	(1,315,951)	922,589

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
General Fund	551,751	1,230,455	(1,086,617)	35,981	731,570
Restricted					
Mark Benevolent Fund	35,981	-	-	(35,981)	-
Total funds	587,732	1,230,455	(1,086,617)	-	731,570

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

General accumulated funds are unrestricted funds available to the charity for its general purposes and include, from time to time, funds designated by the charity for particular purposes, the use of any such designated funds remaining at all times at the discretion of the Trustees.

#### Mark Benevolent Fund

This grant is for the purchase of mini buses. Vehicles have been acquired during 2024 making full use of the remaining restricted funds.

# Community Transport Stafford & District

## known as Community Link Stafford and District

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 21 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	158,644	158,644
Current assets	821,553	821,553
Current liabilities	(57,608)	(57,608)
Total net assets	<u>922,589</u>	<u>922,589</u>

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	125,871	125,871
Current assets	680,656	680,656
Current liabilities	(74,957)	(74,957)
Total net assets	<u>731,570</u>	<u>731,570</u>

#### 22 Related party transactions

There were no related party transactions in the year.

