

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

England & Wales · Charity number 1101645

Details

Other names	THE CAT BUS
Status	Registered
Legal form	Charitable company
Company number	04968756
Registered	2004-01-21
Register	View on the Charity Commission register

Contact

Address	The Balsam Centre Balsam Park Wincanton Somerset BA9 9HB
Phone	0196333864
Email	sscatbus@gmail.com
Website	southsomersetringride.org.uk

Activities

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

Activities: To provide accessible and affordable community transport to a rural area of South Somerst. The transport is for eligble groups and individuals who are socially, economically or physically disadvantaged and to encorage greater community participation of these people and those who are geographically isolated.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** SOMERSET, DORSET, WILTSHIRE
- Dorset
- Somerset
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£173,168	£164,677	-	-
2024-03-31	£155,239	£148,965	-	-
2023-03-31	£138,855	£128,251	-	-
2022-03-31	£123,552	£121,363	-	-
2021-03-31	£157,790	£114,152	-	-

Trustees

Name	Role	Appointed
Adrian Robert Pitt		2022-05-11
Andrew Duncan Moore		2022-05-11
Linda Forester		2026-02-04
MR BUTCH ARNOLD		
MR NICK TRUMAN		
Nellie SHEPHERD		2019-04-10

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

England & Wales - Charity number 1101645

Accounts

**SOUTH SOMERSET COMMUNITY
ACCESSIBLE TRANSPORT**

ACCOUNTS

YEAR ENDED 31 MARCH 2025

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Company registration number 4968756

Registered charity number 1101645

MAX FOOTE ASSOCIATES LIMITED

CHARTERED CERTIFIED ACCOUNTANTS

2 BAILEY HILL, CASTLE CARY, SOMERSET, BA7 7AD

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

DIRECTORS' REPORT

The directors present their report with the statutory accounts of the company for the period ended 31 March 2025.

CONSTITUTION

South Somerset Community Accessible Transport (CATbus) is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. Registered company number 4968756: Registered charity number 1101645.

PRINCIPAL ACTIVITIES AND OBJECTIVES

The principal activities of the company are to provide accessible and affordable community transport to a rural area of South Somerset.

The objects of CATbus are to provide a community transport service for such of the inhabitants of South East Somerset 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.

DIRECTORS

The company is limited by guarantee not having a share capital. The directors, who are all trustees of the charity, holding office during the year were as follows:

N J Anderson – Chairman
A P Arnold
A D Moore
A R Pitt
S M Place
N Shepherd
N Truman

APPOINTMENT AND TRAINING OF DIRECTORS

Directors are appointed by the existing board of directors and members at Ordinary and Annual General meetings. Newly appointed directors are given a verbal induction together with current relevant papers including the governing document, policies and minutes of previous meetings. At each board meeting financial reports of budget progress to date and operational reports, including statistical summaries of work undertaken, are provided.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The directors meet quarterly to set budgets and operational targets and review performance against the goals set. The day to day running of the charity is delegated to the Operations Manager.

PUBLIC BENEFIT

The directors confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. CATbus's purpose is to assist the young, the aged and disabled and to promote community interests by providing its users with the opportunity for independence and greater social inclusion through its offer of community transport.

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

DIRECTORS' REPORT

...continued

ACHIEVEMENTS AND PERFORMANCE

The core service provided by SSCAT (CATbus) is a successful, on-demand, responsive door-to-door "Ring & Ride" transport solution. Operating under Section 19 permits, CATbus runs six wheelchair-accessible minibuses to serve individuals in South East Somerset who are unable to access public transport due to mobility challenges or insufficient transport coverage.

Membership has now grown to 955 individuals, with passenger revenue increasing by 24.5% compared to the previous financial year. We remain committed to supporting our passengers by keeping fares affordable while upholding the high-quality service for which CATbus is well known.

To maintain a reliable and safe service, we have focused on renewing and upgrading our fleet. Rising maintenance costs, driven by vehicle age and increased usage, have highlighted the need for investment. In April, we welcomed a nearly new 16-seat minibus to replace our long-serving Iveco vehicle. In August, we have taken delivery of two additional 16-seat minibuses, replacing one of our older Crafters and expanding the fleet to six vehicles. These additions will not only support our core Ring & Ride services but also enhance our ability to provide trips for local groups and societies.

Our Social Car Scheme continues to grow, with a notable rise in hospital appointment bookings. While driver allocation remains a logistical challenge due to the limited number of volunteers, our dedicated volunteer drivers continue to provide essential support to members of the community.

We are pleased to have recruited two additional minibus drivers this year, helping us meet increased demand and ensuring that our fleet is used efficiently.

The financial year ending March 2025 has presented significant challenges. Operating costs rose by 10.5%, much of which was beyond our control. At the same time, the fundraising landscape has become increasingly competitive, with more charities seeking support from a limited pool of resources. Despite these pressures, we remain optimistic that conditions will stabilise and are fully committed to adapting and meeting future challenges.

CATbus continues to be the leading provider of community transport in South East Somerset. Our service is a lifeline for many, helping to reduce social isolation by providing essential, accessible transportation to those who would otherwise be confined to their homes

FINANCIAL REVIEW

The statement of financial activities and balance sheet are set out on pages 5 and 6 of the accounts. The charity recorded a surplus of £8,491 for the year being and an increase in unrestricted funds of £10,627 and a decrease in restricted funds of £2,136.

RESERVES POLICY

The directors have established a policy, whereby sufficient unrestricted funds should be accumulated over time to enable continuation of the charity's operation for a period of six months and to provide for the funding of anticipated capital expenditure not covered by restricted funds.

The directors note that the reserves at the 31 March 2025 are in accord to this policy.

In the financial year 2025/26, two buses have been purchased to upgrade our fleet to reduce maintenance costs. The impact being utilisation of our minibus fund within the restricted funds and a small deduction from our unrestricted reserves. The directors are cognisant of the reserve policy.

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

DIRECTORS' REPORT

...continued

DIRECTORS' RESPONSIBILITIES

The directors are required by UK company law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the statement of financial activities of the company for that period. In preparing these financial statements the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The directors have complied with the duty in section 4 of the Companies Act 2006 to have due regard to guidance published by the Charity Commission.

ADDRESS

The principal address of the company is The Balsam Centre, Balsam Park, Wincanton BA9 9HB.

ADVISORS

The company's advisors are:

Accountants: Max Foote Associates Ltd, 2 Bailey Hill, Castle Cary, Somerset, BA7 7AD

Bankers: The Co-operative Bank, PO Box 250, Delf House, Southway, Skelmersdale WN8 6WT

ACCOUNTS

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum & Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

ON BEHALF OF THE BOARD

Name:

Position:



Dated: 27 August 2025

Charmon



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

I report to the trustees on the accounts of South Somerset Community Accessible Transport for the year ended 31 March 2025, which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with s386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: 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)) have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S Hill

Sian Hill FCCA
Max Foote Associates Limited
Chartered Certified Accountants
2 Bailey Hill
Castle Cary
Somerset
BA7 7AD

Dated: 27 August 2025

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

	Note	2025 Unrestricted Fund £	2025 Restricted Funds £	2025 Total £	2024 Total £
Income					
Donations and grants	2	52,150	515	52,665	58,287
Charitable activities	3	120,162	-	120,162	96,443
Investment income - interest received		341	-	341	509
Total income		<u>172,653</u>	<u>515</u>	<u>173,168</u>	<u>155,239</u>
Expenditure					
Charitable activities	4	162,026	2,651	164,677	148,965
Total expenditure		<u>162,026</u>	<u>2,651</u>	<u>164,677</u>	<u>148,965</u>
Net income/(expenditure) representing a net movement in funds		10,627	(2,136)	8,491	6,274
Reconciliation of funds					
Total funds brought forward		111,381	50,148	161,529	155,255
Total funds carried forward		<u>122,008</u>	<u>48,012</u>	<u>170,020</u>	<u>161,529</u>

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

BALANCE SHEET AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	64,149	67,332
Current assets			
Debtors	10	19,720	18,705
Cash at bank and in hand		90,055	79,741
		<u>109,775</u>	<u>98,446</u>
Total current assets			
Liabilities			
Creditors falling due within one year	11	(3,904)	(4,249)
		<u>105,871</u>	<u>94,197</u>
Net current assets			
		<u>170,020</u>	<u>161,529</u>
Net assets			
		=====	=====
The funds of the charity:			
Restricted income funds	12	48,012	50,148
Unrestricted income funds	12	122,008	111,381
		<u>170,020</u>	<u>161,529</u>
		=====	=====

The directors are satisfied that the company was entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

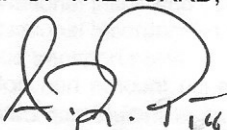
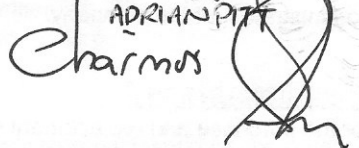
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The accounts were approved by the board on 27 August 2025.

ON BEHALF OF THE BOARD,

Name:
Position:


ADRIAN PITT


Date: 27 August 2025

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied.

a) Basis of preparation

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

South Somerset Community Accessible Transport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value.

b) Depreciation

Depreciation has been computed to write off the cost of tangible fixed assets less residual value over their expected useful lives using the following rates:-

Minibuses	10% straight line method
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Fixed assets costing less than £1,000 are not capitalised.

c) Income recognition

Group hire charges, fares and membership fees

Group hire charges, fares and membership fees are accounted for on a receivable basis.

Grants receivable

Grants receivable are accounted for when the charity becomes fully entitled to the funding.

Fuel Duty Rebates

Fuel Duty Rebates are accounted for on a receivable basis.

d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings appropriate to the organisation. Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

e) Funds structure

Unrestricted fund

Income within this fund has been generated by the charity and the use of such income has not been restricted to a particular purpose. In addition to meeting the costs of activities in furtherance of the charity's objects, the unrestricted fund has to pay for the general administration of the company.

Restricted funds

These are funds restricted to a particular purpose. The charity has two restricted funds:

The Minibus Fund represents funds raised and grants received for the purchase and replacement of buses.

The Software fund represents grants received for the purchase of specialist community transport software.

f) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. There were no outstanding contributions at the year end.

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2025

2 INCOME

	Unrestricted funds	Restricted funds	Total funds 2025 £	Total funds 2024 £
Donations and Grants				
Grants from Town and Parish Councils	13,700	-	13,700	8,425
Donation from Somerset Community Foundation	5,000	-	5,000	10,000
Donation from Sherborne Classic Car Show	3,000	-	3,000	6,000
Donation from Friends of Verrington Hospital	5,000	-	5,000	5,000
Donation from Wincanton Freemasons	1,000	-	1,000	-
Donation from Albert Hunt	-	-	-	3,000
Donation from Cary Cares	-	-	-	1,500
Donation from The Coperative Fund	-	-	-	1,020
Donation from Pensewood Parochial Church Council	-	-	-	800
Other Donations	24,450	515	24,965	22,542
Total income from donations and grants	52,150	515	52,665	58,287

3 INCOME FROM CHARITABLE ACTIVITIES

Group hire charges and contracts	33,716	-	33,716	27,919
Fares and membership fees	41,445	-	41,445	31,640
Concessionary fare rebates	36,160	-	36,160	29,322
Fuel Duty rebates	5,302	-	5,302	4,559
Employment allowance *	3,539	-	3,539	3,003
Total income from charitable activities	120,162	-	120,162	96,443

4 EXPENDITURE

	Activities undertaken directly £	Support Costs £	Total 2025 £	Total 2024 £
Provision of transport services:				
Fuel	11,484	-	11,484	12,526
Vehicle maintenance	16,959	-	16,959	21,113
Vehicle licences and insurance	9,081	-	9,081	6,015
Vehicle depreciation **	3,183	-	3,183	1,972
Salaries - Drivers	59,053	-	59,053	50,699
Salaries - Operations Manager	30,405	-	30,405	27,377
Pension - Drivers	189	-	189	133
Pension - Operations Manager	725	-	725	639
Employers' National Insurance - Drivers *	598	-	598	480
Employers' National Insurance - Operations Manager *	2,941	-	2,941	2,523
Miscellaneous transport costs	429	-	429	564
Training	-	-	-	165
Protective clothing and personal protective equipment	476	-	476	30
Bad debts written off	673	-	673	-
Support costs - note 6	-	28,481	28,481	24,729
Total of expenditure on charitable activities	136,196	28,481	164,677	148,965

* All Employer's National Insurance costs were covered by the Employment Allowance claimed during the year.

** Depreciation includes £2,136 (2024 - £1,323) of expenditure from restricted funds.

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2025

6 ALLOCATION OF SUPPORT COSTS BY ACTIVITY

	Apportionment method	Provision of transport services 2025 £	Provision of transport services 2024 £
Insurance	Actual use	987	877
Subscriptions	Actual use	120	120
Salaries - finance and administration	Actual use	17,381	15,264
Advertising and recruitment	Actual use	797	1,169
Rent, rates and room hire	Actual use	2,727	2,562
Telephone	Actual use	2,601	1,872
Office equipment repairs and renewals	Actual use	503	96
Printing, postage and stationery	Actual use	1,021	603
Software	Actual use	440	327
Bank charges	Actual use	584	288
Legal fees	Actual use	69	303
Accountancy	Actual use	1,251	1,248
		=====	=====
		28,481	24,729
		=====	=====

7 STAFF COSTS

	Total 2024 £	Total 2023 £
Gross wages and salaries	106,839	93,340
Social security costs	3,539	3,003
	=====	=====
	110,378	96,343
	=====	=====
Average number of employees	16	16
	=====	=====

The following Trustees received emoluments as drivers:
 Andrew Moore - £6,565 (2024 - £4,126)
 Adrian Pitt - £3,048 (2024 - £10,242)

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

8 NET INCOME FOR THE YEAR

	2025 £	2024 £
This is stated after charging:		
Depreciation of tangible assets - owned	3,183	1,972
	=====	=====

9 TANGIBLE FIXED ASSETS

	Minibuses £
COST	
At 1 April 2024	196,743
Additions	-
Disposals	-
	=====
At 31 March 2025	196,743
	=====
DEPRECIATION	
At 1 April 2024	129,411
Charge for the year	3,183
Eliminated on disposals	-
	=====
At 31 March 2025	132,594
	=====
NET BOOK VALUE	
At 31 March 2025	64,149
	=====
At 31 March 2024	67,332
	=====

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2025

10 DEBTORS	2025 £	2024 £
Trade debtors	832	377
Other debtors	18,888	18,328
	19,720	18,705
	19,720	18,705

11 CREDITORS - amounts falling due within one year	2025 £	2024 £
Trade creditors	1,751	2,219
Taxation and social security	1,062	939
Other creditors	1,091	1,091
	3,904	4,249
	3,904	4,249

12 MOVEMENTS IN FUNDS	Unrestricted Funds £	Restricted Funds Minibus Fund £	Software Fund £	Total Funds £
Balance at 1 April 2024	111,381	47,955	2,193	161,529
Incoming resources	172,653	515	-	173,168
Outgoing resources	(162,026)	(2,651)	-	(164,677)
	122,008	45,819	2,193	170,020
	122,008	45,819	2,193	170,020

The Minibus fund is for donations and grants to fund the purchase and replacement costs of minibuses. The cost of the minibuses has been included in the balance sheet as a tangible fixed asset.

The balance on the Minibus fund includes £45,819 (2024 £47,955) which will be written off as depreciation over the useful life of the buses.

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS	Unrestricted Funds £	Restricted Funds Minibus Fund £	Software Fund £	Total Funds £
Tangible fixed assets	18,330	45,819	-	64,149
Cash at bank and in hand	87,862	-	2,193	90,055
Other current net assets/(liabilities)	15,816	-	-	15,816
	122,008	45,819	2,193	170,020
	122,008	45,819	2,193	170,020

14 CAPITAL COMMITMENTS

The Charity ordered a minibus during the year ended 31 March 2024. A deposit of £14,605.75 was paid in that year. The final payment of £43,817.25 made in April 2025. The Charity ordered a further bus during the year ended 31 March 2025 for £32,740. Payment was made after the year end.

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

England & Wales - Charity number 1101645

Accounts

**SOUTH SOMERSET COMMUNITY
ACCESSIBLE TRANSPORT**

ACCOUNTS

YEAR ENDED 31 MARCH 2024

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MAX FOOTE ASSOCIATES LIMITED

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South Somerset Community Accessible Transport

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The objects of Catbus are to provide a community transport service for such of the inhabitants of South East Somerset 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.

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N Anderson – Chairman
N Truman
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J Holt
N Shepherd
A D Moore
A R Pitt

APPOINTMENT AND TRAINING OF DIRECTORS

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STRUCTURE, GOVERNANCE AND MANAGEMENT

The directors meet quarterly to set budgets and operational targets and review performance against the goals set. The day to day running of the charity is delegated to the Operations Manager.

PUBLIC BENEFIT

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South Somerset Community Accessible Transport

DIRECTORS' REPORT

...continued

ACHIEVEMENTS AND PERFORMANCE

The core business of the company is a successful on-demand responsive door to door Ring & Ride service. CATBus operates five wheelchair accessible minibuses under section 19 permits to provide transport to people in South East Somerset, who are unable to use public transport or because that service does not suit.

Our membership numbers continue to increase and passenger usage also continues to increase. Such demand brings an uplift in maintenance costs on our buses, so we ordered two new 16-seat vehicles, in November 2023, and are currently awaiting a delivery date.

We continue to promote CATBus as the Ring & Ride, door-to-door service and the new logos on the buses has been well received, which allows passengers to instantly recognise the CATBus.

We have recruited two new bus drivers and have two further drivers about to undertake their induction. Sourcing Social Car drivers continues to be challenging, especially as demand for the service is at its highest level since the scheme started. We appeal for new drivers at every event we attend, to promote the CATBus and at our presentations to our Local Town Councils. We have provided social cars for over 350 medical appointments, outside our normal bus journeys, over the past four months.

Following the closure of the Wincanton Transport depot in Wincanton, we had to relocate our buses and are delighted that The Jockey Club have provided secure parking at Wincanton Racecourse, for which we are most grateful.

CATBus continues to be the main provider of affordable community transport for South East Somerset and is an invaluable service to its passengers, who, without our accessible minibuses, many would be isolated in their own homes unable to access essential services.

FINANCIAL REVIEW

The statement of financial activities and balance sheet are set out on pages 5 and 6 of the accounts. The charity recorded a surplus of £7,597 on unrestricted funds but decreased restricted funds by £1,323 in the year ended 31 March 2024. Catbus will continue to be proactive in its fundraising policies.

RESERVES POLICY

The directors have established a policy whereby sufficient unrestricted funds should be accumulated over time to enable the continuation of the charity's operation for a period of six to eight months and to provide for the funding of anticipated capital expenditure not covered by restricted funds.

The directors note that the reserves at the 31 March 2024 are in accord to this policy.

South Somerset Community Accessible Transport

DIRECTORS' REPORT

...continued

DIRECTORS' RESPONSIBILITIES

The directors are required by UK company law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the statement of financial activities of the company for that period. In preparing these financial statements the directors are required to:

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- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The directors have complied with the duty in section 4 of the Companies Act 2006 to have due regard to guidance published by the Charity Commission.

ADDRESS

The principal address of the company is The Balsam Centre, Balsam Park, Wincanton BA9 9HB.

ADVISORS

The company's advisors are:

Accountants: Max Foote Associates Ltd, 2 Bailey Hill, Castle Cary, Somerset BA7 7AD

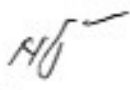
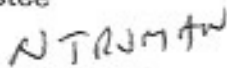
Bankers: The Co-operative Bank, PO Box 250, Delf House, Southway, Skelmersdale WN8 6WT

ACCOUNTS

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum & Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

ON BEHALF OF THE BOARD


Trustee


Dated: 20 August 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

I report to the trustees on the accounts of South Somerset Community Accessible Transport for the year ended 31 March 2024, which are set out on pages 5 to 01.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with s386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: 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)) have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Sian Hill FCCA
Max Foote Associates Limited
Chartered Certified Accountants
2 Bailey Hill
Castle Cary
Somerset
BA7 7AD

Dated: 20 August 2024

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

	Note	2024 Unrestricted Fund £	2024 Restricted Funds £	2024 Total £	2023 Total £
Income					
Donations and grants	2	58,287	-	58,287	54,512
Charitable activities	3	96,443	-	96,443	84,343
Investment income - interest received		509	-	509	-
Total income		155,239	-	155,239	138,855
Expenditure					
Charitable activities	4	147,642	1,323	148,965	128,251
Total expenditure		147,642	1,323	148,965	128,251
Net income/(expenditure) representing a net movement in fund		7,597	(1,323)	6,274	10,604
Reconciliation of funds					
Total funds brought forward		103,784	51,471	155,255	144,651
Total funds carried forward		111,381	50,148	161,529	155,255

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

BALANCE SHEET AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	67,332	64,304
Current assets			
Debtors	10	18,705	3,317
Cash at bank and in hand		79,741	91,130
Total current assets		<u>98,446</u>	<u>94,447</u>
Liabilities			
Creditors falling due within one year	11	(4,249)	(3,496)
Net current assets		<u>94,197</u>	<u>90,951</u>
Net assets		<u>161,529</u>	<u>155,255</u>
The funds of the charity:			
Restricted income funds	12	50,148	51,471
Unrestricted income funds	12	111,381	103,784
		<u>161,529</u>	<u>155,255</u>

The directors are satisfied that the company was entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The accounts were approved by the board on 20 August 2024.

ON BEHALF OF THE BOARD,

Name: *NJ*
NORMAN
 Position: *Trustee*

Date: 20 August 2024

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied.

a) Basis of preparation

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

South Somerset Community Accessible Transport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value.

b) Depreciation

Depreciation has been computed to write off the cost of tangible fixed assets less residual value over their expected useful lives using the following rates:-

Minibuses	10% straight line method
-----------	--------------------------

The depreciation base was changed this year as the residual values of vehicles is now considered to be significantly higher than in previous years. The depreciation charge this year is therefore lower.

Fixed assets costing less than £1,000 are not capitalised.

c) Income recognition

Group hire charges, fares and membership fees

Group hire charges, fares and membership fees are accounted for on a receivable basis.

Grants receivable

Grants receivable are accounted for when the charity becomes fully entitled to the funding.

Fuel Duty Rebates

Fuel Duty Rebates are accounted for on a receivable basis.

d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings appropriate to the organisation. Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

e) Funds structure

Unrestricted fund

Income within this fund has been generated by the charity and the use of such income has not been restricted to a particular purpose. In addition to meeting the costs of activities in furtherance of the charity's objects, the unrestricted fund has to pay for the general administration of the company.

Restricted funds

These are funds restricted to a particular purpose. The charity has two restricted funds:

The Minibus Fund represents funds raised and grants received for the purchase and replacement of buses.

The Software fund represents grants received for the purchase of specialist community transport software.

f) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. There were no outstanding contributions at the year end.

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2024

2 INCOME

	Unrestricted funds	Restricted funds	Total funds 2024 £	Total funds 2023 £
Donations and Grants				
Grants from Town and Parish Councils	8,425	-	8,425	11,410
Grant from South Somerset District Council	-	-	-	10,000
Donation from Somerset Community Foundation	10,000	-	10,000	7,350
Donation from Sherborne Classic Car Show 2023	6,000	-	6,000	-
Donation from Friends of Verrington Hospital	5,000	-	5,000	5,000
Donation from Albert Hunt	3,000	-	3,000	-
Donation from Cary Cares	1,500	-	1,500	-
Donation from The Coperative Fund	1,020	-	1,020	-
Donation from Penselwood Parochial Church Council	800	-	800	-
Donation from Arnold Clark Foundation	-	-	-	1,000
Other Donations	22,542	-	22,542	19,752
Total income from donations and grants	58,287	-	58,287	54,512

3 INCOME FROM CHARITABLE ACTIVITIES

Group hire charges and contracts	27,919	-	27,919	22,885
Fares and membership fees	31,640	-	31,640	27,176
Concessionary fare rebates	29,322	-	29,322	27,696
Fuel Duty rebates	4,559	-	4,559	4,365
Employment allowance *	3,003	-	3,003	2,221
Total income from charitable activities	96,443	-	96,443	84,343

4 EXPENDITURE

	Activities undertaken directly £	Support Costs £	Total 2024 £	Total 2023 £
Expenditure on charitable activities				
Provision of transport services:				
Fuel	12,526	-	12,526	13,940
Vehicle maintenance	21,113	-	21,113	9,421
Vehicle licences and insurance	6,015	-	6,015	4,179
Vehicle depreciation	1,972	-	1,972	1,972
Salaries - Drivers	50,699	-	50,699	44,146
Salaries - Operations Manager	27,377	-	27,377	23,632
Pension - Drivers	133	-	133	59
Pension - Operations Manager	639	-	639	522
Employers' National Insurance - Drivers *	480	-	480	111
Employers' National Insurance - Operations Manager *	2,523	-	2,523	2,110
Miscellaneous transport costs	564	-	564	489
Training	165	-	165	405
Protective clothing and personal protective equipment	30	-	30	67
Bad debts written off	-	-	-	2,541
Support costs - note 6	-	24,729	24,729	24,657
Total of expenditure on charitable activities	124,236	24,729	148,965	128,251

* All Employer's National Insurance costs were covered by the Employment Allowance claimed during the year.

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2024

6 ALLOCATION OF SUPPORT COSTS BY ACTIVITY

	Apportionment method	Provision of transport services 2024 £	Provision of transport services 2023 £
Insurance	Actual use	877	926
Subscriptions	Actual use	120	120
Salaries - finance and administration	Actual use	15,264	12,639
Advertising and recruitment	Actual use	1,169	1,552
Rent, rates and room hire	Actual use	2,562	2,366
Telephone	Actual use	1,872	2,807
Office equipment repairs and renewals	Actual use	96	2,062
Printing, postage and stationery	Actual use	603	437
Software	Actual use	327	251
Bank charges	Actual use	288	117
Legal fees	Actual use	303	48
Accountancy	Actual use	1,248	1,332
		<u>24,729</u>	<u>24,657</u>
		=====	=====

7 STAFF COSTS

	Total 2024 £	Total 2023 £
Gross wages and salaries	93,340	80,417
Social security costs	3,003	2,221
	<u>96,343</u>	<u>82,638</u>
	=====	=====
Average number of employees	16	15
	=====	=====

The following Trustees received emoluments as drivers:
 Andrew Moore - £4,126 (2023 - £3,634)
 Adrian Pitt - £10,242.41 (2023 - £9,099)

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

8 NET INCOME FOR THE YEAR

	2024 £	2023 £
This is stated after charging:		
Depreciation of tangible assets - owned	1,972	1,972
	<u>1,972</u>	<u>1,972</u>
	=====	=====

9 TANGIBLE FIXED ASSETS

	Minibuses £
COST	
At 1 April 2023	191,743
Additions	5,000
Disposals	-
	<u>196,743</u>
At 31 March 2024	196,743
	=====
DEPRECIATION	
At 1 April 2023	127,439
Charge for the year	1,972
Eliminated on disposals	-
	<u>129,411</u>
At 31 March 2024	129,411
	=====
NET BOOK VALUE	
At 31 March 2024	67,332
	=====
At 31 March 2023	64,304
	=====

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2024

10 DEBTORS	2024	2023
	£	£
Trade debtors	377	350
Other debtors	18,328	2,967
	18,705	3,317
	18,705	3,317

11 CREDITORS	2024	2023
- amounts falling due within one year	£	£
Trade creditors	2,219	1,922
Taxation and social security	939	641
Other creditors	1,091	933
	4,249	3,496
	4,249	3,496

12 MOVEMENTS IN FUNDS

	Unrestricted Funds	Restricted Funds		Total Funds
	£	Minibus Fund £	Software Fund £	£
Balance at 1 April 2023	103,784	49,278	2,193	155,255
Incoming resources	155,239	-	-	155,239
Outgoing resources	(147,642)	(1,323)	-	(148,965)
	111,381	47,955	2,193	161,529
	111,381	47,955	2,193	161,529

The Minibus fund is for donations and grants to fund the purchase and replacement costs of minibuses. The cost of the minibuses has been included in the balance sheet as a tangible fixed asset.

The balance on the Minibus fund includes £47,955 (2023 £49,278) which will be written off as depreciation over the useful life of the buses.

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds		Total Funds
	£	Minibus Fund £	Software Fund £	£
Tangible fixed assets	29,381	37,951	-	67,332
Cash at bank and in hand	77,548	-	2,193	79,741
Other current net assets/(liabilities)	14,456	-	-	14,456
	121,385	37,951	2,193	161,529
	121,385	37,951	2,193	161,529

14 CAPITAL COMMITMENTS

The Charity ordered a minibus during the year. A deposit of £14,605.75 has been paid in the year. The Charity is committed to a further payment of £43,817.25 on delivery.

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

England & Wales - Charity number 1101645

Accounts

**SOUTH SOMERSET COMMUNITY
ACCESSIBLE TRANSPORT**

ACCOUNTS

YEAR ENDED 31 MARCH 2023

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Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8-11

Company registration number 4968756

Registered Charity number 1101645

MAX FOOTE ASSOCIATES LIMITED

CHARTERED CERTIFIED ACCOUNTANTS

2 BAILEY HILL, CASTLE CARY, SOMERSET, BA7 7AD

South Somerset Community Accessible Transport

DIRECTORS' REPORT

The directors present their report with the statutory accounts of the company for the period ended 31 March 2023.

CONSTITUTION

South Somerset Community Accessible Transport (Catbus) is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. Registered company number 4968756: Registered charity number 1101645.

PRINCIPAL ACTIVITIES AND OBJECTIVES

The principal activities of the company are to provide accessible and affordable community transport to a rural area of South Somerset.

The objects of Catbus are to provide a community transport service for such of the inhabitants of South East Somerset 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.

DIRECTORS

The company is limited by guarantee not having a share capital. The directors, who are all trustees of the charity, holding office during the year were as follows:

A P Arnold
N Anderson – Chairman
N Truman
S Place
J Holt
N Shepherd
A D Moore (Appointed 11/05/2022)
A R Pitt (Appointed 11/05/2022)

APPOINTMENT AND TRAINING OF DIRECTORS

Directors are appointed by the existing board of directors and members at Ordinary and Annual General meetings. Newly appointed directors are given a verbal induction together with current relevant papers including the governing document, policies and minutes of previous meetings. At each board meeting financial reports of budget progress to date and operational reports, including statistical summaries of work undertaken, are provided.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The directors meet quarterly to set budgets and operational targets and review performance against the goals set. The day to day running of the charity is delegated to the Operations Manager.

South Somerset Community Accessible Transport

DIRECTORS' REPORT

...continued

PUBLIC BENEFIT

The directors confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. Catbus's purpose is to assist the young, the aged and disabled and to promote community interests by providing its users with the opportunity for independence and greater social inclusion through its offer of community transport.

ACHIEVEMENTS AND PERFORMANCE

The core business of the company is a successful on demand responsive door to door Ring & Ride service. SSCAT (CATBus) operates five wheelchair accessible mini-buses under Section 19 permits to provide transport to people in the operating area of South East Somerset who are unable to use public transport or because the service provided does not suit.

Individual membership has increased to over eight hundred members, with passenger numbers increasing by 23% from the last financial year. The Cost of Living issues have impacted a significant number of our passengers, many who are on fixed incomes, so the decision was taken by the Trustees to maintain fare levels at 2022 levels, until at least 2024, to support our passengers.

Catbus continues to promote its services to the Town and Parish Councils in its area, often doing presentations or attending public events to define the services we offer to the local community. Catbus is a valued community benefit, however, even though we have been in operation for over 20 years, there is still a lack of understanding about how a Community Transport operation runs and who can use it. We will continue to promote Catbus and engage with as many people as we can, also using supporters, such as Town and Parish Councillors to identify a need within their own community.

The introduction of card machines in the buses has been very successful, with now over 65% of fares taken by card, making transactions quicker and simpler for passengers. We hope to continue this development of card use over the coming year.

The Social Car Scheme continues to operate, with number of hospital appointments increasing once again. With the number of volunteers available, the allocation of drivers is becoming challenging. The lack of volunteers to undertake this work is an issue many similar Charities are facing but we will continue to promote the need to attract new volunteers.

We have been fortunate to add two new minibus drivers to Catbus, which has ensured the buses can deal with the increased demand and ensure that we can continue to maximise the minibus usage.

Catbus continues to be the main provider of community transport for South East Somerset and is an invaluable service to the passengers, who, without our accessible vehicles many would be socially isolated in their own homes.

FINANCIAL REVIEW

The statement of financial activities and balance sheet are set out on pages 6 and 7 of the accounts. The charity recorded a surplus of £10,604 on unrestricted funds but decreased restricted funds by £1,323 in the year ended 31 March 2023. Catbus will continue to be proactive in its fundraising policies.

South Somerset Community Accessible Transport

DIRECTORS' REPORT

...continued

RESERVES POLICY

The directors have established a policy whereby sufficient unrestricted funds should be accumulated over time to enable the continuation of the charity's operation for a period of six to eight months and to provide for the funding of anticipated capital expenditure not covered by restricted funds.

The directors note that the reserves at the 31 March 2023 are in accord to this policy.

DIRECTORS' RESPONSIBILITIES

The directors are required by UK company law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the statement of financial activities of the company for that period. In preparing these financial statements the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The directors have complied with the duty in section 4 of the Companies Act 2006 to have due regard to guidance published by the Charity Commission.

ADDRESS

The principal address of the company is The Balsam Centre, Balsam Park, Wincanton BA9 9HB.

ADVISORS

The company's advisors are:

Accountants: Max Foote Associates Ltd, 2 Bailey Hill, Castle Cary, Somerset BA7 7AD

Bankers: The Co-operative Bank, PO Box 250, Delf House, Southway, Skelmersdale WN8 6WT

ACCOUNTS

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum & Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

South Somerset Community Accessible Transport

DIRECTORS' REPORT

...continued

ON BEHALF OF THE BOARD

N Anderson – Chairman

Dated:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

I report to the trustees on the accounts of South Somerset Community Accessible Transport for the year ended 31 March 2023, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with s386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: 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)) have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sian Hill FCCA
Max Foote Associates Limited
Chartered Certified Accountants
2 Bailey Hill
Castle Cary
Somerset
BA7 7AD

Dated:

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

	Note	2023 Unrestricted Fund £	2023 Restricted Funds £	2023 Total £	2022 Total £
Income					
Donations and grants	2	54,512	-	54,512	54,477
Charitable activities	3	84,343	-	84,343	68,961
Investment income - interest received		-	-	-	114
		-----	-----	-----	-----
Total income		138,855	-	138,855	123,552
		-----	-----	-----	-----
Expenditure					
Charitable activities	4	126,928	1,323	128,251	121,363
		-----	-----	-----	-----
Total expenditure		126,928	1,323	128,251	121,363
		-----	-----	-----	-----
Net income/(expenditure) representing a net movement in fund		11,927	(1,323)	10,604	2,189
Reconciliation of funds					
Total funds brought forward		91,857	52,794	144,651	142,462
		-----	-----	-----	-----
Total funds carried forward		103,784	51,471	155,255	144,651
		=====	=====	=====	=====

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

BALANCE SHEET AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	64,304	66,276
Current assets			
Debtors	10	3,317	5,026
Cash at bank and in hand		91,130	77,411
		-----	-----
Total current assets		94,447	82,437
Liabilities			
Creditors falling due within one year	11	(3,496)	(4,062)
		-----	-----
Net current assets		90,951	78,375
		-----	-----
Net assets		155,255	144,651
		=====	=====
The funds of the charity:			
Restricted income funds	12	51,471	52,794
Unrestricted income funds	12	103,784	91,857
		-----	-----
		155,255	144,651
		=====	=====

The directors are satisfied that the company was entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The accounts were approved by the board on 1 August 2023.

ON BEHALF OF THE BOARD,

Name:

Position:

Date:

1 August 2023

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied.

a) Basis of preparation

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

South Somerset Community Accessible Transport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value.

b) Depreciation

Depreciation has been computed to write off the cost of tangible fixed assets less residual value over their expected useful lives using the following rates:-

Minibuses	10% straight line method
-----------	--------------------------

The depreciation base was changed this year as the residual values of vehicles is now considered to be significantly higher than in previous years. The depreciation charge this year is therefore lower.

Fixed assets costing less than £1,000 are not capitalised.

c) Income recognition

Group hire charges, fares and membership fees

Group hire charges, fares and membership fees are accounted for on a receivable basis.

Grants receivable

Grants receivable are accounted for when the charity becomes fully entitled to the funding.

Fuel Duty Rebates

Fuel Duty Rebates are accounted for on a receivable basis.

d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings appropriate to the organisation. Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

e) Funds structure

Unrestricted fund

Income within this fund has been generated by the charity and the use of such income has not been restricted to a particular purpose. In addition to meeting the costs of activities in furtherance of the charity's objects, the unrestricted fund has to pay for the general administration of the company.

Restricted funds

These are funds restricted to a particular purpose. The charity has two restricted funds:

The Minibus Fund represents funds raised and grants received for the purchase and replacement of buses.

The Software fund represents grants received for the purchase of specialist community transport software.

f) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. There were no outstanding contributions at the year end.

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2023

2 INCOME

	Unrestricted funds	Restricted funds	Total funds 2023 £	Total funds 2022 £
<u>Donations and Grants</u>				
Grants from Town and Parish Councils	11,410	-	11,410	8,100
Grant from South Somerset District Council	10,000	-	10,000	12,000
Donation from Somerset Community Foundation	7,350	-	7,350	5,000
Donation from Friends of Verrington Hospital	5,000	-	5,000	2,000
Donation from Arnold Clark Foundation	1,000	-	1,000	1,000
Donation from The Sobell Foundaion	10,000	-	10,000	-
Donation from Wienstock Foundation	3,000	-	3,000	-
Donation from Wincanton Stroke Club	-	-	-	10,000
Donation from Parkinsons Disease Association	-	-	-	500
Donation from Guild of Fine Food	-	-	-	500
Donation from Wincanton Freemasons	-	-	-	800
Coronavirus Job Retention Scheme Grants	-	-	-	12,570
Other Donations	6,752	-	6,752	2,007
	-----	-----	-----	-----
Total income from donations and grants	54,512	-	54,512	54,477
	=====	=====	=====	=====

3 INCOME FROM CHARITABLE ACTIVITIES

Group hire charges and contracts	22,885	-	22,885	21,488
Fares and membership fees	27,176	-	27,176	13,925
Concessionary fare rebates	27,696	-	27,696	27,696
Fuel Duty rebates	4,365	-	4,365	4,365
Employment allowance	2,221	-	2,221	1,487
	-----	-----	-----	-----
Total income from charitable activities	84,343	-	84,343	68,961
	=====	=====	=====	=====

4 EXPENDITURE

	Activities undertaken directly £	Support Costs £	Total 2023 £	Total 2022 £
Expenditure on charitable activities				
Provision of transport services:				
Fuel	13,940	-	13,940	9,777
Vehicle maintenance	9,421	-	9,421	10,188
Vehicle licences and insurance	4,179	-	4,179	5,688
Vehicle depreciation	1,972	-	1,972	10,359
Salaries - Drivers	46,256	-	46,256	38,688
Salaries - Operations Manager	23,743	-	23,743	20,880
Pension - Drivers	59	-	59	141
Pension - Operations Manager	522	-	522	370
Miscellaneous transport costs	489	-	489	86
Training	405	-	405	176
Protective clothing and personal protective equipment	67	-	67	169
Bad debts written off	2,541	-	2,541	-
Support costs - note 6	-	24,657	24,657	24,841
	-----	-----	-----	-----
Total of expenditure on charitable activities	103,594	24,657	128,251	121,363
	=====	=====	=====	=====

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2023

6 ALLOCATION OF SUPPORT COSTS BY ACTIVITY

	Apportionment method	Provision of transport services 2023 £	Provision of transport services 2022 £
Insurance	Actual use	926	752
Subscriptions	Actual use	120	120
Salaries - finance and administration	Actual use	12,639	16,904
Advertising and recruitment	Actual use	1,552	821
Rent, rates and room hire	Actual use	2,366	2,305
Telephone	Actual use	2,807	1,875
Office equipment repairs and renewals	Actual use	2,062	-
Printing, postage and stationery	Actual use	437	287
Software	Actual use	251	288
Bank charges	Actual use	117	-
Legal fees	Actual use	48	149
Accountancy	Actual use	1,332	1,340
		-----	-----
		24,657	24,841
		=====	=====

7 STAFF COSTS

	Total 2023 £	Total 2022 £
Gross wages and salaries	80,417	74,985
Social security costs	2,221	1,487
	-----	-----
	82,638	76,472
	=====	=====
Average number of employees	15	13
	=====	=====

The following Trustees received emoluments as drivers:
 Andrew Moore - £3,634
 Adrian Pitt - £9,099

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

8 NET INCOME FOR THE YEAR

	2023 £	2022 £
This is stated after charging:		
Depreciation of tangible assets - owned	1,972	10,359
	=====	=====

9 TANGIBLE FIXED ASSETS

	Minibuses £
COST	
At 1 April 2022	191,743
Additions	-
Disposals	-

At 31 March 2023	191,743

DEPRECIATION	
At 1 April 2022	125,467
Charge for the year	1,972
Eliminated on disposals	-

At 31 March 2023	127,439

NET BOOK VALUE	
At 31 March 2023	64,304
	=====
At 31 March 2022	66,276
	=====

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2023

10 DEBTORS		2023	2022
		£	£
Trade debtors		350	2,572
Other debtors		2,967	2,454
		-----	-----
		3,317	5,026
		=====	=====
11 CREDITORS			
- amounts falling due within one year		2023	2022
		£	£
Trade creditors		1,922	1,999
Taxation and social security		641	424
Other creditors		933	1,639
		-----	-----
		3,496	4,062
		=====	=====

12 MOVEMENTS IN FUNDS				
	Unrestricted Funds	Restricted Funds Minibus Fund	Software Fund	Total Funds
	£	£	£	£
Balance at 1 April 2022	91,857	50,601	2,193	144,651
Incoming resources	138,855	-	-	138,855
Outgoing resources	(126,928)	(1,323)	-	(128,251)
	-----	-----	-----	-----
Balance at 31 March 2023	103,784	49,278	2,193	155,255
	=====	=====	=====	=====

The Minibus fund is for donations and grants to fund the purchase and replacement costs of minibuses. The cost of the minibuses has been included in the balance sheet as a tangible fixed asset.

The balance on the Minibus fund includes £49,278 (2022 £50,601) which will be written off as depreciation over the useful life of the buses.

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS				
	Unrestricted Funds	Restricted Funds Minibus Fund	Software Fund	Total Funds
	£	£	£	£
Tangible fixed assets	26,353	37,951	-	64,304
Cash at bank and in hand	88,937	-	2,193	91,130
Other current net assets/(liabilities)	(179)	-	-	(179)
	-----	-----	-----	-----
Total	115,111	37,951	2,193	155,255
	=====	=====	=====	=====

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

England & Wales - Charity number 1101645

Accounts

**SOUTH SOMERSET COMMUNITY
ACCESSIBLE TRANSPORT**

ACCOUNTS

YEAR ENDED 31 MARCH 2022

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Statement of financial activities	6
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Company registration number 4968756

Registered Charity number 1101645

MAX FOOTE ASSOCIATES LIMITED

CHARTERED CERTIFIED ACCOUNTANTS

2 BAILEY HILL, CASTLE CARY, SOMERSET, BA7 7AD

South Somerset Community Accessible Transport

DIRECTORS' REPORT

The directors present their report with the statutory accounts of the company for the period ended 31 March 2022.

CONSTITUTION

South Somerset Community Accessible Transport (SSCAT) is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. Registered company number 4968756: Registered charity number 1101645.

PRINCIPAL ACTIVITIES AND OBJECTIVES

The principal activities of the company are to provide accessible and affordable community transport to a rural area of South Somerset.

The objects of SSCAT are to provide a community transport service for such of the inhabitants of South East Somerset 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.

DIRECTORS

The company is limited by guarantee not having a share capital. The directors, who are all trustees of the charity, holding office during the year were as follows:

A P Arnold
N Anderson – Chairman
N Truman
S Place
J Holt
N Shepherd
T J Carrol (Resigned 20/10/2021)
A Goddard (Resigned 19/01/2022)
A Groskop (Resigned 20/10/21)

The directors appointed after the balance sheet date and before the approval of these accounts were as follows:

A D Moore (Appointed 11/05/2022)
A R Pitt (Appointed 11/05/2022)

APPOINTMENT AND TRAINING OF DIRECTORS

Directors are appointed by the existing board of directors and members at Ordinary and Annual General meetings. Newly appointed directors are given a verbal induction together with current relevant papers including the governing document, policies and minutes of previous meetings. At each board meeting financial reports of budget progress to date and operational reports, including statistical summaries of work undertaken, are provided.

South Somerset Community Accessible Transport

DIRECTORS' REPORT

...continued

STRUCTURE, GOVERNANCE AND MANAGEMENT

The directors meet quarterly to set budgets and operational targets and review performance against the goals set. The day to day running of the charity is delegated to the Operations Manager.

PUBLIC BENEFIT

The directors confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. SSCAT's purpose is to assist the young, the aged and disabled and to promote community interests by providing its users with the opportunity for independence and greater social inclusion through its offer of community transport.

ACHIEVEMENTS AND PERFORMANCE

The core business of the company is a successful demand responsive door to door Ring & Ride service. SSCAT operates five wheelchair accessible mini-buses under Section 19 permits to provide transport for people in the operating area of South East Somerset who are unable to use public transport or because the service provided does not suit.

COVID still impacted the business in this financial period, although passenger numbers are slowly increasing they have yet to reach pre pandemic levels.

The Operations Manager has provided updates to Town and Parish Council leaders in the South East Somerset area and have also given presentations to a number of local community groups and met with supporters. The focus for the coming year is to maximise passenger numbers and engender an understanding that community transport is available to everyone and that we are an independent charity.

Individual membership of the scheme numbers in excess of seven hundred and fifty.

As part of a structured vehicle replacement programme we took delivery of a new VW Crafter in April 2022.

SSCAT continues to be the main provider of transport for the community members of our geographical area and is an invaluable service in the provision of community transport for South East Somerset. Without our accessible vehicles many people would be socially excluded as there is no practical public transport alternative for the majority of our passengers.

FINANCIAL REVIEW

The statement of financial activities and balance sheet are set out on pages 6 and 7 of the accounts. The charity recorded a deficit of £743 on unrestricted funds but increased restricted funds £2,932 in the year ended 31 March 2022.

With the restrictions imposed under COVID finishing and following the ending of the Coronavirus Job Retention Scheme and the reversion to pre-pandemic rebate and grant levels, the charity will focus on increasing fare income and be proactive in its fundraising policies.

South Somerset Community Accessible Transport

DIRECTORS' REPORT

...continued

The charity took delivery of a brand-new VW 8 seater Crafter minibus in April 2022, which increased our fleet to five minibuses.

Passenger numbers for both the social car scheme and the minibuses are increasing and are targeted to reach pre-pandemic levels in September 2022. From that point the charity is focused on increasing passenger numbers further, both on the ring and ride service and day trips. Ring and ride income in the first quarter of the current financial year is 41% ahead of budget.

The charity has introduced a card payment system for the minibuses that is welcomed by passengers and drivers, and simplifies administration and improves cash flow.

The charity has welcomed back a long serving driver which means we are able to manage the increased number of passengers and trips effectively.

The charity has extended its contract with Somerset County Council for a school pupil collection and return service by two further years to 31 July 2024.

The charity is focused on being visible in the area its serves and introduce to the community what a community transport scheme is, how it works, who can use it and how it is funded. We make regular visits to fetes through our area and make regular 'marketing' trips to local towns where, in agreement with local parish councils, we park up and engage with potential passengers.

The social car scheme continues to be busy and is serviced by 24 social drivers. The administration for the service is done by the charity and it is currently looking for a volunteer to administer the operation to make it a single source of contact.

RESERVES POLICY

The directors have established a policy whereby sufficient unrestricted funds should be accumulated over time to enable the continuation of the charity's operation for a period of six to eight months and to provide for the funding of anticipated capital expenditure not covered by restricted funds.

The directors note that the reserves at the 31 March 2022 are in accord to this policy.

DIRECTORS' RESPONSIBILITIES

The directors are required by UK company law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the statement of financial activities of the company for that period. In preparing these financial statements the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

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

South Somerset Community Accessible Transport

DIRECTORS' REPORT

...continued

The directors have complied with the duty in section 4 of the Companies Act 2006 to have due regard to guidance published by the Charity Commission.

ADDRESS

The principal address of the company is The Balsam Centre, Balsam Park, Wincanton BA9 9HB.

ADVISORS

The company's advisors are:

Accountants: Max Foote Associates Ltd, 2 Bailey Hill, Castle Cary, Somerset BA7 7AD

Bankers: The Co-operative Bank, PO Box 250, Delf House, Southway, Skelmersdale WN8 6WT

ACCOUNTS

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum & Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

ON BEHALF OF THE BOARD

– Chairman



Dated:

2.8.22.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

I report to the trustees on the accounts of South Somerset Community Accessible Transport for the year ended 31 March 2022, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with s386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: 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)) have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S Hill

Sian Hill FCCA
Max Foote Associates Limited
Chartered Certified Accountants
2 Bailey Hill
Castle Cary
Somerset
BA7 7AD

Dated: 2 August 2022

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2022

	Note	2022 Unrestricted Fund £	2022 Restricted Funds £	2022 Total £	2021 Total £
Income					
Donations and grants	2	42,477	12,000	54,477	104,305
Charitable activities	3	68,961	-	68,961	52,968
Investment income - interest received		114	-	114	517
Total income		111,552	12,000	123,552	157,790
Expenditure					
Charitable activities	4	112,295	9,068	121,363	114,152
Total expenditure		112,295	9,068	121,363	114,152
Net income/(expenditure) representing a net movement in fund		(743)	2,932	2,189	43,638
Reconciliation of funds					
Total funds brought forward		92,600	49,862	142,462	98,824
Total funds carried forward		91,857	52,794	144,651	142,462

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

BALANCE SHEET AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	66,276	34,796
Current assets			
Debtors	10	5,026	12,929
Cash at bank and in hand		77,411	97,168
		-----	-----
Total current assets		82,437	110,097
Liabilities			
Creditors falling due within one year	11	(4,062)	(2,431)
		-----	-----
Net current assets		78,375	107,666
		-----	-----
Net assets		144,651	142,462
		=====	=====
The funds of the charity:			
Restricted income funds	12	52,794	49,862
Unrestricted income funds	12	91,857	92,600
		-----	-----
		144,651	142,462
		=====	=====


The directors are satisfied that the company was entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The accounts were approved by the board on 2 August 2022.

ON BEHALF OF THE BOARD,



Name: Andrew Meek
Position: T&S EE

Date: 2/08/2022

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied.

a) Basis of preparation

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

South Somerset Community Accessible Transport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value.

b) Depreciation

Depreciation has been computed to write off the cost of tangible fixed assets less residual value over their expected useful lives using the following rates:-

Minibuses	25% reducing balance method
-----------	-----------------------------

Fixed assets costing less than £250 are not capitalised.

c) Income recognition

Group hire charges, fares and membership fees

Group hire charges, fares and membership fees are accounted for on a receivable basis.

Grants receivable

Grants receivable are accounted for when the charity becomes fully entitled to the funding.

Fuel Duty Rebates

Fuel Duty Rebates are accounted for on a receivable basis.

d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings appropriate to the organisation. Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

e) Funds structure

Unrestricted fund

Income within this fund has been generated by the charity and the use of such income has not been restricted to a particular purpose. In addition to meeting the costs of activities in furtherance of the charity's objects, the unrestricted fund has to pay for the general administration of the company.

Restricted funds

These are funds restricted to a particular purpose. The charity has two restricted funds:

The Minibus Fund represents funds raised and grants received for the purchase and replacement of buses.

The Software fund represents grants received for the purchase of specialist community transport software.

f) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. There were no outstanding contributions at the year end.

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2022

2 INCOME	Unrestricted funds	Restricted funds	Total funds 2022 £	Total funds 2021 £
Donations and Grants				
Donation from Friends of Verrington Hospital	2,000	-	2,000	13,000
Coronavirus Job Retention Scheme Grants	12,570	-	12,570	40,166
Grants from Town and Parish Councils	8,100	-	8,100	10,375
SSDC Coronavirus Business Support Grant	-	-	-	11,500
Grant from South Somerset District Council	-	12,000	12,000	15,000
Minibus Fund				
Donation from Wincanton Stroke Club	10,000	-	10,000	-
Donation from Somerset Community Foundation	5,000	-	5,000	-
Donation from Parkinsons Disease Association	500	-	500	-
Donation from Arnold Foundation	1,000	-	1,000	-
Donation from Guild of Fine Food	500	-	500	-
Donation from Wincanton Freemasons	800	-	800	-
Donation from the Winibus Fund	-	-	-	12,916
Other Donations	2,007	-	2,007	1,098
Sponsorship	-	-	-	250
Total income from donations and grants	42,477	12,000	54,477	104,305
3 INCOME FROM CHARITABLE ACTIVITIES				
Group hire charges and contracts	21,488	-	21,488	15,450
Fares and membership fees	13,925	-	13,925	4,237
Concessionary fare rebates	27,696	-	27,696	27,696
Fuel Duty rebates	4,365	-	4,365	4,365
Employment allowance	1,487	-	1,487	1,220
Total income from charitable activities	68,961	-	68,961	52,968
4 EXPENDITURE				
Expenditure on charitable activities	Activities undertaken directly £	Support Costs £	Total 2022 £	Total 2021 £
Provision of transport services:				
Fuel	9,777	-	9,777	3,872
Vehicle maintenance	10,187	-	10,188	8,377
Vehicle licences and insurance	5,688	-	5,688	3,921
Vehicle depreciation	10,359	-	10,359	12,259
Loss/(Profit) on disposal of vehicle	-	-	-	(2,905)
Salaries - Drivers	38,688	-	38,688	44,350
Salaries - Operations Manager	20,880	-	20,880	16,390
Pension - Drivers	141	-	141	159
Pension - Operations Manager	370	-	370	277
Miscellaneous transport costs	86	-	86	4
Training	176	-	176	-
Protective clothing and personal protective equipment	169	-	169	496
Support costs - note 6	-	24,841	24,841	26,952
Total of expenditure on charitable activities	96,521	24,841	121,363	114,152

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2022

6 ALLOCATION OF SUPPORT COSTS BY ACTIVITY

	Apportionment method	Provision of transport services 2022 £	Provision of transport services 2021 £
Insurance	Actual use	752	693
Subscriptions	Actual use	120	120
Salaries - finance and administration	Actual use	16,904	19,849
Advertising and recruitment	Actual use	821	202
Rent, rates and room hire	Actual use	2,305	1,390
Telephone	Actual use	1,875	2,997
Printing, postage and stationery	Actual use	287	231
Software	Actual use	288	72
Legal fees	Actual use	149	48
Accountancy	Actual use	1,340	1,350
		-----	-----
		24,841	26,952
		=====	=====

7 STAFF COSTS

	Total 2022 £	Total 2021 £
Gross wages and salaries	74,985	79,369
Social security costs	1,487	1,220
	-----	-----
	76,472	80,589
	=====	=====
Average number of employees	13	16
	=====	=====

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

8 NET INCOME FOR THE YEAR

	2022 £	2021 £
This is stated after charging:		
Depreciation of tangible assets - owned	10,359	12,259
	=====	=====

9 TANGIBLE FIXED ASSETS

	Minibuses £
COST	
At 1 April 2021	149,904
Additions	41,839
Disposals	-

At 31 March 2022	191,743

DEPRECIATION	
At 1 April 2021	115,108
Charge for the year	10,359
Eliminated on disposals	-

At 31 March 2022	125,467

NET BOOK VALUE	
At 31 March 2022	66,276
	=====
At 31 March 2021	34,796
	=====

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2022

10 DEBTORS	2022	2021
	£	£
Trade debtors	2,572	2,322
Other debtors	2,454	10,607
	5,026	12,929
	5,026	12,929

11 CREDITORS	2022	2021
- amounts falling due within one year	£	£
Trade creditors	1,999	326
Taxation and social security	424	349
Other creditors	1,639	1,756
	4,062	2,431
	4,062	2,431

12 MOVEMENTS IN FUNDS	Unrestricted Funds	Restricted Funds		Total Funds
	£	Minibus Fund £	Software Fund £	£
Balance at 1 April 2021	92,600	47,669	2,193	142,462
Incoming resources	111,552	12,000	-	123,552
Outgoing resources	(112,295)	(9,068)	-	(121,363)
	91,857	50,601	2,193	144,651
	91,857	50,601	2,193	144,651

The Minibus fund is for donations and grants to fund the purchase and replacement costs of minibuses. The cost of the minibuses has been included in the balance sheet as a tangible fixed asset.

The balance on the Minibus fund includes £50,601 (2021 £31,594) which will be written off as depreciation over the useful life of the buses.

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS	Unrestricted Funds	Restricted Funds		Total Funds
	£	Minibus Fund £	Software Fund £	£
Tangible fixed assets	15,675	50,601	-	66,276
Cash at bank and in hand	75,218	-	2,193	77,411
Other current net assets/(liabilities)	964	-	-	964
	91,857	50,601	2,193	144,651
	91,857	50,601	2,193	144,651

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

England & Wales - Charity number 1101645

Accounts

**SOUTH SOMERSET COMMUNITY
ACCESSIBLE TRANSPORT**

ACCOUNTS

YEAR ENDED 31 MARCH 2021

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Company registration number 4968756

Registered Charity number 1101645

MAX FOOTE ASSOCIATES LIMITED

CHARTERED CERTIFIED ACCOUNTANTS

2 BAILEY HILL, CASTLE CARY, SOMERSET, BA7 7AD

South Somerset Community Accessible Transport

DIRECTORS' REPORT

The directors present their report with the statutory accounts of the company for the period ended 31 March 2021.

CONSTITUTION

South Somerset Community Accessible Transport (SSCAT) is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. Registered company number 4968756: Registered charity number 1101645.

PRINCIPAL ACTIVITIES AND OBJECTIVES

The principal activities of the company are to provide accessible and affordable community transport (CT) to a rural area of South Somerset.

The objects of SSCAT are to provide a community transport service for such of the inhabitants of Somerset and its neighbourhood who are in need of such a service because of age, sickness or disability (mental or physical), or poverty, or because of a lack of availability of adequate and safe public passenger services.

The company became a registered charity on 6 April 2004 and is exempt from the requirement to include the word limited as part of its name.

DIRECTORS

The company is limited by guarantee not having a share capital. The directors holding office during the year were as follows:

A Groskop
A P Arnold
T G R Carroll – Chairman
N Truman
A Goddard
S Place
J Holt
N Shepherd

APPOINTMENT AND TRAINING OF DIRECTORS

Directors are appointed by the existing board of directors and members at Ordinary and Annual General meetings. Newly appointed directors are given a verbal induction together with current relevant papers including the governing document, policies and minutes of previous meetings. At each board meeting financial reports of budget progress to date and operational reports, including statistical summaries of work undertaken, are provided.

STRUCTURE, GOVERNANCE AND MANAGEMENT

In April 2004 the company transferred out of Somerset County Council control to establish itself as an independent limited company and registered charity.

South Somerset Community Accessible Transport

DIRECTORS' REPORT

...continued

The directors meet quarterly to set budgets and operational targets and review performance against the goals set. The day to day running of the charity is delegated to the Operations Managers, Mr M M Rowlands and Mrs J McDougall who remain accountable to the board of directors.

PUBLIC BENEFIT

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. SSCAT's purpose is to assist the young, the aged and disabled and to promote community interests by providing its users with the opportunity for independence and greater social inclusion through its offer of community transport.

ACHIEVEMENTS AND PERFORMANCE

The core business of the company is a successful demand-responsive door to door 'Ring and Ride' service. SSCAT operates 4 wheelchair accessible mini-buses under Section 19 permits to provide transport for people in the operating area of south east Somerset who are unable to use public transport due to mobility difficulties, or because the service provided is inadequate. Elderly, frail or disabled passengers are also given assistance to carry shopping etc at supermarkets and on return home.

Operations throughout the entire financial year 2020/21 were severely impacted by the COVID-19 pandemic following the Prime Minister's announcement of the first national lockdown on 23rd March 2020. SSCAT suspended all its transport operations and furloughed most of its staff. All hirings and trips for local community groups ceased. A small staff team continued to work from home.

By 7th September 2020, after completing all risk assessments and procuring sufficient PPE and sanitizing items, it was deemed sufficiently safe to re-commence offering a reduced service. This service was limited by social distancing rules which restricted passenger carrying capacities to 50% and demanded a rigorous cleaning regime. As a large section of SSCAT members are elderly and many with long-term health conditions placing them in the 'at risk' category, some were reluctant to re-start using its services again. This was particularly pertinent as a further lockdown loomed in late September. SSCAT was however able to run its school transport contract for Somerset County Council which helped keep staff motivated and provided an essential source of income.

On 14th October 2020 Somerset was placed into a Tier 2 restriction and by 5th November into a second national lockdown which lasted only four weeks to 2nd December. This was then followed by being placed into a Tier 4 restriction in late December and finally a third national lockdown on 6th January 2021 which continued beyond the end of the financial year ending 31st March 2021. In spite of all the above restrictions and lockdowns SSCAT continued to provide its services since re-commencing operations on 7th September 2020. All vehicles were routinely serviced and maintained throughout to keep them legally compliant for safe operational use.

SSCAT enabled numerous passengers to attend their COVID-19 vaccination appointments at various centres in the SE Somerset area. This will continue throughout most of 2021 as the vaccination stages progress.

Operations Managers have provided updates to Town and Parish Council leaders in the SE Somerset area and have also given presentations to a number of local community groups and met with supporters. SSCAT also issues a 6-monthly newsletter inviting comments and support from the local community.

South Somerset Community Accessible Transport

DIRECTORS' REPORT

...continued

Individual membership of the scheme numbers in excess of two thousand; group/club membership is approximately fifty.

One of our long-serving drivers retired in early 2021 and his experience will be missed.

As part of a structured vehicle replacement programme one of our ageing minibuses was sold in February 2021 and a new 9-seater wheelchair accessible minibus ordered as its replacement. This vehicle will not be available until July 2021. SSCAT was however fortunate in November 2020 to acquire an additional minibus from the Winibus charity when it ceased trading and transferred its assets.

SSCAT continues to be the main provider of transport for the neediest members of our geographical area and is an invaluable service in the provision of community transport for south east Somerset. Without our accessible vehicles many people would be socially excluded as there is no public transport alternative that is affordable for the majority of our passengers.

FINANCIAL REVIEW

Before the COVID-19 pandemic SSCAT was making good progress towards reducing previous years income shortfalls and effect a gradual minimisation of annual deficits. Since March 2020 however, normal sources of income could not be maintained.

Undoubtedly, it has only been possible to continue operations due to a number of financial initiatives and charitable support viz:

1. The government's Coronavirus Job Retention Scheme (CJRS).
2. Business support grants via South Somerset District Council.
3. The concessionary fares scheme rebates and Bus Service Operators Grants being maintained at 2019/20 payment levels, despite limited services and mileage being actually undertaken.
4. Somerset County Council contracts continuing to be paid when services were suspended
5. A successful bid for £15000 to the CAF Resilience Fund which has proved invaluable.
6. Continued and increased financial support amounting to £13000 from the Friends of Wincanton Community Hospital.
7. The transfer of assets from the Winibus charity – a minibus, plus £12916.

In addition, financial support from local town and parish councils and generous local charities, clubs and individuals have proved essential sources of funds in helping the charity keep its income flow positive.

Total income in 2020/21, boosted by the support mentioned above, increased by over 12%. Also, total expenditure was reduced by 20% due to the suspension and subsequent reduction of services. This has produced a net surplus of £43,638 (2020: net deficit £2,216).

The surplus above will be essential to cover the difficult transition that will follow the ending of the CJRS scheme and the reversion to pre-pandemic rebate and grant levels.

RESERVES POLICY

Previous policy had been to retain reserves primarily for vehicle replacement. Until a continuous and secure source of revenue funding has been established, trustees have decided that reserves may be used to cover any revenue shortfalls in the next financial year.

South Somerset Community Accessible Transport

DIRECTORS' REPORT

...continued

FUTURE ISSUES

Since March 2019, when applying for a Section 19 permit which enables qualifying not for profit organisations to run passenger transport services without a PSV licence, operators must demonstrate that they satisfy one of the three exemptions from EU Regulation 1071/2009. When current permits expire and are due for renewal in December 2021, it is the intention of SSCAT to continue to legally operate using a Section 19 permit by applying the 'short distance' exemption, which allows Section 19 permit operators to provide 'any service within a radius of 10 miles, with the radius being measured from a specified central point'. This rule applies only to vehicles carrying more than 8 passengers.

DIRECTORS' RESPONSIBILITIES

The directors are required by UK company law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the statement of financial activities of the company for that period. In preparing these financial statements the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The directors have complied with the duty in section 4 of the Companies Act 2006 to have due regard to guidance published by the Charity Commission.

ADDRESS

The principal address of the company is The Balsam Centre, Balsam Park, Wincanton BA9 9HB.

ADVISORS

The company's advisors are:

Accountants: Max Foote Associates Ltd, 2 Bailey Hill, Castle Cary, Somerset BA7 7AD
Bankers: The Co-operative Bank, PO Box 250, Delf House, Southway, Skelmersdale WN8 6WT

ACCOUNTS

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum & Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015).

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

ON BEHALF OF THE BOARD



– Chairman

Dated:

11.8.21

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

I report on the accounts of South Somerset Community Accessible Transport for the year ended 31 March 2021, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with s386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: 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) have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Sian Hill FCCA
Max Foote Associates Limited
Chartered Certified Accountants
2 Bailey Hill
Castle Cary
Somerset
BA7 7AD

Dated: 11.8.21

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2021

	Note	2021 Unrestricted Fund £	2021 Restricted Funds £	2021 Total £	2020 Total £
Income					
Donations	2	104,305	-	104,305	40,453
Charitable activities	3	52,968	-	52,968	100,092
Investment income - interest received		517	-	517	-
Total income		<u>157,790</u>	<u>-</u>	<u>157,790</u>	<u>140,545</u>
Expenditure					
Charitable activities	4	103,621	10,531	114,152	142,761
Total expenditure		<u>103,621</u>	<u>10,531</u>	<u>114,152</u>	<u>142,761</u>
Net income/(expenditure) representing a net movement in fund		54,169	(10,531)	43,638	(2,216)
Reconciliation of funds					
Total funds brought forward		<u>38,431</u>	<u>60,393</u>	<u>98,824</u>	<u>101,040</u>
Total funds carried forward		<u><u>92,600</u></u>	<u><u>49,862</u></u>	<u><u>142,462</u></u>	<u><u>98,824</u></u>

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

BALANCE SHEET AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	34,796	49,983
Current assets			
Debtors	10	12,929	3,337
Cash at bank and in hand		97,168	49,657
		<hr/>	<hr/>
Total current assets		110,097	52,994
Liabilities			
Creditors falling due within one year	11	(2,431)	(4,153)
		<hr/>	<hr/>
Net current assets		107,666	48,841
		<hr/>	<hr/>
Net assets		142,462	98,824
		=====	=====
The funds of the charity:			
Restricted income funds	12	49,862	60,393
Unrestricted income funds	12	92,600	38,431
		<hr/>	<hr/>
		142,462	98,824
		=====	=====

The directors are satisfied that the company was entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The accounts were approved by the board on 11 August 2021.

ON BEHALF OF THE BOARD,

Name:
Position:



Date:

11.8.21

SUSAN PLACE
Trustee

STATE OF CALIFORNIA - DEPARTMENT OF REVENUE

DATE	DESCRIPTION	AMOUNT	REMARKS
1/1/00	STATE OF CALIFORNIA	100.00	STATE OF CALIFORNIA
2/1/00	STATE OF CALIFORNIA	200.00	STATE OF CALIFORNIA
3/1/00	STATE OF CALIFORNIA	300.00	STATE OF CALIFORNIA
4/1/00	STATE OF CALIFORNIA	400.00	STATE OF CALIFORNIA
5/1/00	STATE OF CALIFORNIA	500.00	STATE OF CALIFORNIA
6/1/00	STATE OF CALIFORNIA	600.00	STATE OF CALIFORNIA
7/1/00	STATE OF CALIFORNIA	700.00	STATE OF CALIFORNIA
8/1/00	STATE OF CALIFORNIA	800.00	STATE OF CALIFORNIA
9/1/00	STATE OF CALIFORNIA	900.00	STATE OF CALIFORNIA
10/1/00	STATE OF CALIFORNIA	1000.00	STATE OF CALIFORNIA
11/1/00	STATE OF CALIFORNIA	1100.00	STATE OF CALIFORNIA
12/1/00	STATE OF CALIFORNIA	1200.00	STATE OF CALIFORNIA
1/1/01	STATE OF CALIFORNIA	1300.00	STATE OF CALIFORNIA
2/1/01	STATE OF CALIFORNIA	1400.00	STATE OF CALIFORNIA
3/1/01	STATE OF CALIFORNIA	1500.00	STATE OF CALIFORNIA
4/1/01	STATE OF CALIFORNIA	1600.00	STATE OF CALIFORNIA
5/1/01	STATE OF CALIFORNIA	1700.00	STATE OF CALIFORNIA
6/1/01	STATE OF CALIFORNIA	1800.00	STATE OF CALIFORNIA
7/1/01	STATE OF CALIFORNIA	1900.00	STATE OF CALIFORNIA
8/1/01	STATE OF CALIFORNIA	2000.00	STATE OF CALIFORNIA
9/1/01	STATE OF CALIFORNIA	2100.00	STATE OF CALIFORNIA
10/1/01	STATE OF CALIFORNIA	2200.00	STATE OF CALIFORNIA
11/1/01	STATE OF CALIFORNIA	2300.00	STATE OF CALIFORNIA
12/1/01	STATE OF CALIFORNIA	2400.00	STATE OF CALIFORNIA
1/1/02	STATE OF CALIFORNIA	2500.00	STATE OF CALIFORNIA
2/1/02	STATE OF CALIFORNIA	2600.00	STATE OF CALIFORNIA
3/1/02	STATE OF CALIFORNIA	2700.00	STATE OF CALIFORNIA
4/1/02	STATE OF CALIFORNIA	2800.00	STATE OF CALIFORNIA
5/1/02	STATE OF CALIFORNIA	2900.00	STATE OF CALIFORNIA
6/1/02	STATE OF CALIFORNIA	3000.00	STATE OF CALIFORNIA
7/1/02	STATE OF CALIFORNIA	3100.00	STATE OF CALIFORNIA
8/1/02	STATE OF CALIFORNIA	3200.00	STATE OF CALIFORNIA
9/1/02	STATE OF CALIFORNIA	3300.00	STATE OF CALIFORNIA
10/1/02	STATE OF CALIFORNIA	3400.00	STATE OF CALIFORNIA
11/1/02	STATE OF CALIFORNIA	3500.00	STATE OF CALIFORNIA
12/1/02	STATE OF CALIFORNIA	3600.00	STATE OF CALIFORNIA
1/1/03	STATE OF CALIFORNIA	3700.00	STATE OF CALIFORNIA
2/1/03	STATE OF CALIFORNIA	3800.00	STATE OF CALIFORNIA
3/1/03	STATE OF CALIFORNIA	3900.00	STATE OF CALIFORNIA
4/1/03	STATE OF CALIFORNIA	4000.00	STATE OF CALIFORNIA
5/1/03	STATE OF CALIFORNIA	4100.00	STATE OF CALIFORNIA
6/1/03	STATE OF CALIFORNIA	4200.00	STATE OF CALIFORNIA
7/1/03	STATE OF CALIFORNIA	4300.00	STATE OF CALIFORNIA
8/1/03	STATE OF CALIFORNIA	4400.00	STATE OF CALIFORNIA
9/1/03	STATE OF CALIFORNIA	4500.00	STATE OF CALIFORNIA
10/1/03	STATE OF CALIFORNIA	4600.00	STATE OF CALIFORNIA
11/1/03	STATE OF CALIFORNIA	4700.00	STATE OF CALIFORNIA
12/1/03	STATE OF CALIFORNIA	4800.00	STATE OF CALIFORNIA
1/1/04	STATE OF CALIFORNIA	4900.00	STATE OF CALIFORNIA
2/1/04	STATE OF CALIFORNIA	5000.00	STATE OF CALIFORNIA
3/1/04	STATE OF CALIFORNIA	5100.00	STATE OF CALIFORNIA
4/1/04	STATE OF CALIFORNIA	5200.00	STATE OF CALIFORNIA
5/1/04	STATE OF CALIFORNIA	5300.00	STATE OF CALIFORNIA
6/1/04	STATE OF CALIFORNIA	5400.00	STATE OF CALIFORNIA
7/1/04	STATE OF CALIFORNIA	5500.00	STATE OF CALIFORNIA
8/1/04	STATE OF CALIFORNIA	5600.00	STATE OF CALIFORNIA
9/1/04	STATE OF CALIFORNIA	5700.00	STATE OF CALIFORNIA
10/1/04	STATE OF CALIFORNIA	5800.00	STATE OF CALIFORNIA
11/1/04	STATE OF CALIFORNIA	5900.00	STATE OF CALIFORNIA
12/1/04	STATE OF CALIFORNIA	6000.00	STATE OF CALIFORNIA
1/1/05	STATE OF CALIFORNIA	6100.00	STATE OF CALIFORNIA
2/1/05	STATE OF CALIFORNIA	6200.00	STATE OF CALIFORNIA
3/1/05	STATE OF CALIFORNIA	6300.00	STATE OF CALIFORNIA
4/1/05	STATE OF CALIFORNIA	6400.00	STATE OF CALIFORNIA
5/1/05	STATE OF CALIFORNIA	6500.00	STATE OF CALIFORNIA
6/1/05	STATE OF CALIFORNIA	6600.00	STATE OF CALIFORNIA
7/1/05	STATE OF CALIFORNIA	6700.00	STATE OF CALIFORNIA
8/1/05	STATE OF CALIFORNIA	6800.00	STATE OF CALIFORNIA
9/1/05	STATE OF CALIFORNIA	6900.00	STATE OF CALIFORNIA
10/1/05	STATE OF CALIFORNIA	7000.00	STATE OF CALIFORNIA
11/1/05	STATE OF CALIFORNIA	7100.00	STATE OF CALIFORNIA
12/1/05	STATE OF CALIFORNIA	7200.00	STATE OF CALIFORNIA
1/1/06	STATE OF CALIFORNIA	7300.00	STATE OF CALIFORNIA
2/1/06	STATE OF CALIFORNIA	7400.00	STATE OF CALIFORNIA
3/1/06	STATE OF CALIFORNIA	7500.00	STATE OF CALIFORNIA
4/1/06	STATE OF CALIFORNIA	7600.00	STATE OF CALIFORNIA
5/1/06	STATE OF CALIFORNIA	7700.00	STATE OF CALIFORNIA
6/1/06	STATE OF CALIFORNIA	7800.00	STATE OF CALIFORNIA
7/1/06	STATE OF CALIFORNIA	7900.00	STATE OF CALIFORNIA
8/1/06	STATE OF CALIFORNIA	8000.00	STATE OF CALIFORNIA
9/1/06	STATE OF CALIFORNIA	8100.00	STATE OF CALIFORNIA
10/1/06	STATE OF CALIFORNIA	8200.00	STATE OF CALIFORNIA
11/1/06	STATE OF CALIFORNIA	8300.00	STATE OF CALIFORNIA
12/1/06	STATE OF CALIFORNIA	8400.00	STATE OF CALIFORNIA
1/1/07	STATE OF CALIFORNIA	8500.00	STATE OF CALIFORNIA
2/1/07	STATE OF CALIFORNIA	8600.00	STATE OF CALIFORNIA
3/1/07	STATE OF CALIFORNIA	8700.00	STATE OF CALIFORNIA
4/1/07	STATE OF CALIFORNIA	8800.00	STATE OF CALIFORNIA
5/1/07	STATE OF CALIFORNIA	8900.00	STATE OF CALIFORNIA
6/1/07	STATE OF CALIFORNIA	9000.00	STATE OF CALIFORNIA
7/1/07	STATE OF CALIFORNIA	9100.00	STATE OF CALIFORNIA
8/1/07	STATE OF CALIFORNIA	9200.00	STATE OF CALIFORNIA
9/1/07	STATE OF CALIFORNIA	9300.00	STATE OF CALIFORNIA
10/1/07	STATE OF CALIFORNIA	9400.00	STATE OF CALIFORNIA
11/1/07	STATE OF CALIFORNIA	9500.00	STATE OF CALIFORNIA
12/1/07	STATE OF CALIFORNIA	9600.00	STATE OF CALIFORNIA
1/1/08	STATE OF CALIFORNIA	9700.00	STATE OF CALIFORNIA
2/1/08	STATE OF CALIFORNIA	9800.00	STATE OF CALIFORNIA
3/1/08	STATE OF CALIFORNIA	9900.00	STATE OF CALIFORNIA
4/1/08	STATE OF CALIFORNIA	10000.00	STATE OF CALIFORNIA

The undersigned hereby certifies that the above is a true and correct copy of the original records of the State of California, Department of Revenue, as the same appear in the files of the Department of Revenue, and that the same have been compared with the original records and found to be correct.

Witness my hand and the seal of the Department of Revenue at Sacramento, California, this 1st day of January, 2008.

11.8.07

DEAN PLACE

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied within the same accounts.

a) Basis of preparation

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

South Somerset Community Accessible Transport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value.

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. In their opinion, no restatement was required.

c) Depreciation

Depreciation has been computed to write off the cost of tangible fixed assets less residual value over their expected useful lives using the following rates:-

Minibuses	25% reducing balance method
-----------	-----------------------------

Fixed assets costing less than £250 are not capitalised.

d) Income recognition

Group hire charges, fares and membership fees

Group hire charges, fares and membership fees are accounted for on a receivable basis.

Grants receivable

Grants receivable are accounted for when the charity becomes fully entitled to the funding.

Fuel Duty Rebates

Fuel Duty Rebates are accounted for on a receivable basis.

e) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings appropriate to the organisation. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

f) Funds structure

Unrestricted fund

Income within this fund has been generated by the charity and the use of such income has not been restricted to a particular purpose. In addition to meeting the costs of activities in furtherance of the charity's objects, the unrestricted fund has to pay for the general administration of the company.

Restricted funds

These are funds restricted to a particular purpose. The charity has two restricted funds:

The Minibus Fund represents funds raised and grants received for the purchase and replacement of buses.

The CT Software fund represents grants received for the purchase of specialist software.

g) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. All of the Charity's employees opted out of the scheme and no contributions were made by the Charity during the year. There were no outstanding contributions at the year end.

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2021

2 INCOME AND ENDOWMENTS

	Unrestricted funds	Restricted funds	Total funds 2021 £	Total funds 2020 £
Donations and Grants				
Donation from Friends of Verrington Hospital	13,000	-	13,000	9,000
Coronavirus Job Retention Scheme Grants	40,166	-	40,166	-
SSDC Coronavirus Business Support Grant	11,500	-	11,500	-
Grant from Charities Aid Foundation Resilience Fund	15,000	-	15,000	-
Grants from Town and Parish Councils	10,375	-	10,375	8,153
Grant from Somerset Community Foundation Minibus Fund	-	-	-	5,000
Donation from the Winibus Fund	12,916	-	12,916	-
Donation from Sherborne Classic Cars Minibus Fund	-	-	-	3,500
Donation from Stone Water Homes Minibus Fund	-	-	-	2,500
Donation from Penselwood PCC Minibus Fund	-	-	-	2,000
Donation from Pilgrim Singers Minibus Fund	-	-	-	1,000
Grant from The Clark Foundation CT Software Fund	-	-	-	1,000
Donation from The Co-operative CT Software Fund	-	-	-	1,193
Donations	1,098	-	1,098	7,107
Sponsorship	250	-	250	-
	104,305	-	104,305	40,453
	=====	=====	=====	=====

3 INCOME FROM CHARITABLE ACTIVITIES

Group hire charges and contracts	15,450	-	15,450	32,999
Fares and membership fees	4,237	-	4,237	29,763
Concessionary fare rebates	27,696	-	27,696	29,038
Fuel Duty rebates	4,365	-	4,365	4,459
Employment allowance	1,220	-	1,220	1,581
Fundraising events	-	-	-	2,252
	52,968	-	52,968	100,092
	=====	=====	=====	=====

4 EXPENDITURE

	Activities undertaken directly £	Support Costs £	Total 2021 £	Total 2020 £
Expenditure on charitable activities				
Provision of transport services:				
Fuel	3,872	-	3,872	13,173
Vehicle maintenance	8,376	-	8,377	9,093
Vehicle licences and insurance	3,921	-	3,921	4,166
Vehicle depreciation	12,259	-	12,259	16,829
Loss/(Profit) on disposal of vehicle	(2,905)	-	(2,905)	(1,627)
Salaries - Drivers	44,350	-	44,350	65,760
Salaries - Operations manager	16,390	-	16,390	16,289
Pension - Drivers	159	-	159	164
Pension - Operations manager	277	-	277	277
Miscellaneous transport costs	4	-	4	250
Travelling	-	-	-	337
Protective clothing and personal protective equipment	496	-	496	-
Support costs - note 6	-	26,952	26,952	18,050
	87,199	26,952	114,152	142,761
	=====	=====	=====	=====

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2021

6 ALLOCATION OF SUPPORT COSTS BY ACTIVITY

	Apportionment method	Provision of transport services 2021 £	Provision of transport services 2020 £
Insurance	Actual use	693	558
Subscriptions	Actual use	120	120
Salaries - finance and administration	Actual use	19,849	10,138
Advertising and recruitment	Actual use	202	700
Rent, rates and room hire	Actual use	1,390	2,217
Telephone	Actual use	2,997	2,074
Printing, postage and stationery	Actual use	231	717
Software	Actual use	72	99
Office equipment repairs and renewals	Actual use	-	48
Legal fees	Actual use	48	129
Accountancy	Actual use	1,350	1,250
		<u>26,952</u>	<u>18,050</u>
		=====	=====

7 STAFF COSTS

	Total 2021 £	Total 2020 £
Gross wages and salaries	79,369	90,607
Social security costs	1,220	1,581
	<u>80,589</u>	<u>92,188</u>
	=====	=====
Average number of employees	16	16
	=====	=====

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

8 NET INCOME FOR THE YEAR

	2021 £	2020 £
This is stated after charging:		
Depreciation of tangible assets - owned	12,259	16,829
	=====	=====

9 TANGIBLE FIXED ASSETS

	Minibuses £
COST	
At 1 April 2020	186,849
Additions	-
Disposals	(36,945)
	<u>149,904</u>
At 31 March 2021	-----
DEPRECIATION	
At 1 April 2020	136,866
Charge for the year	12,259
Eliminated on disposals	(34,017)
	<u>115,108</u>
At 31 March 2021	-----
NET BOOK VALUE	
At 31 March 2021	<u>34,796</u>
	=====
At 31 March 2020	49,983
	=====

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2021

10 DEBTORS	2021 £	2020 £
Trade debtors	2,322	1,026
Other debtors	10,607	2,311
	12,929	3,337
	12,929	3,337

11 CREDITORS - amounts falling due within one year	2021 £	2020 £
Trade creditors	326	2,796
Taxation and social security	349	408
Other creditors	1,756	949
	2,431	4,153
	2,431	4,153

12 MOVEMENTS IN FUNDS

	Unrestricted Funds	Restricted Funds		Total Funds
	£	Minibus fund £	CT Software Fund £	£
Balance at 1 April 2020	38,431	58,200	2,193	98,824
Incoming resources	157,790	-	-	157,790
Outgoing resources	(103,621)	(10,531)	-	(114,152)
	92,600	47,669	2,193	142,462
	92,600	47,669	2,193	142,462

The Minibus fund is for donations and grants to fund the purchase and running costs of minibuses. The cost of the minibuses has been included in the balance sheet as a tangible fixed asset.

The balance on the Minibus fund includes £31,594 (2020 £42,125) which will be written off as depreciation over the useful life of the buses.

At the year end the Charity had contracted for the purchase of a bus for the sum of £41,790. A deposit of 20% amounting to £8,357 had been paid at the year end and is included in prepayments.

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds		Total Funds
	£	Minibus Fund £	Community Transport Software Fund £	£
Tangible fixed assets	3,202	31,594	-	34,796
Cash at bank and in hand	78,900	16,075	2,193	97,168
Other current net assets/(liabilities)	10,498	-	-	10,498
	92,600	47,669	2,193	142,462
	92,600	47,669	2,193	142,462