

**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 23<sup>rd</sup> 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 7<sup>th</sup> 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 14<sup>th</sup> October 2020 Somerset was placed into a Tier 2 restriction and by 5<sup>th</sup> November into a second national lockdown which lasted only four weeks to 2<sup>nd</sup> December. This was then followed by being placed into a Tier 4 restriction in late December and finally a third national lockdown on 6<sup>th</sup> January 2021 which continued beyond the end of the financial year ending 31<sup>st</sup> March 2021. In spite of all the above restrictions and lockdowns SSCAT continued to provide its services since re-commencing operations on 7<sup>th</sup> 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 £
<b>Income</b>					
Donations	2	104,305	-	104,305	40,453
Charitable activities	3	52,968	-	52,968	100,092
Investment income - interest received		517	-	517	-
<b>Total income</b>		<u>157,790</u>	<u>-</u>	<u>157,790</u>	<u>140,545</u>
<b>Expenditure</b>					
Charitable activities	4	<u>103,621</u>	<u>10,531</u>	<u>114,152</u>	<u>142,761</u>
<b>Total expenditure</b>		<u>103,621</u>	<u>10,531</u>	<u>114,152</u>	<u>142,761</u>
<b>Net income/(expenditure) representing a net movement in fund</b>		54,169	(10,531)	43,638	(2,216)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>38,431</u>	<u>60,393</u>	<u>98,824</u>	<u>101,040</u>
<b>Total funds carried forward</b>		<u>92,600</u>	<u>49,862</u>	<u>142,462</u>	<u>98,824</u>



# SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

## BALANCE SHEET AT 31 MARCH 2021

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

ON BEHALF OF THE BOARD,

Name:  
Position:



Date:

11.8.21

SUSAN PLACE  
Trustee

REPORT ON THE PROGRESS OF THE WORK

1. The work was carried out in accordance with the plan.

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## **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
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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 £
<b>Donations and Grants</b>				
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	-
<b>Total income from donations and endowments</b>	<b>104,305</b>	<b>-</b>	<b>104,305</b>	<b>40,453</b>

### 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
<b>Total income from charitable activities</b>	<b>52,968</b>	<b>-</b>	<b>52,968</b>	<b>100,092</b>

### 4 EXPENDITURE

	Activities undertaken directly £	Support Costs £	Total 2021 £	Total 2020 £
<b>Expenditure on charitable activities</b>				
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
<b>Total of expenditure on charitable activities</b>	<b>87,199</b>	<b>26,952</b>	<b>114,152</b>	<b>142,761</b>

**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 £
<b>COST</b>	
At 1 April 2020	186,849
Additions	-
Disposals	(36,945)
	<u>149,904</u>
At 31 March 2021	=====
<b>DEPRECIATION</b>	
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	=====
<b>NET BOOK VALUE</b>	
At 31 March 2021	34,796
	=====
At 31 March 2020	49,983
	=====

# SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

## NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2021

<b>10 DEBTORS</b>	2021	2020
	£	£
Trade debtors	2,322	1,026
Other debtors	10,607	2,311
	<u>12,929</u>	<u>3,337</u>
	=====	=====
<b>11 CREDITORS</b>	2021	2020
- amounts falling due within one year	£	£
Trade creditors	326	2,796
Taxation and social security	349	408
Other creditors	1,756	949
	<u>2,431</u>	<u>4,153</u>
	=====	=====

<b>12 MOVEMENTS IN FUNDS</b>	Unrestricted Funds	Restricted Funds Minibus fund	CT Software Fund	Total Funds
	£	£	£	£
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)
	<u>92,600</u>	<u>47,669</u>	<u>2,193</u>	<u>142,462</u>
	=====	=====	=====	=====

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.

<b>13 ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	Unrestricted Funds	Restricted Funds Minibus Fund	Community Transport Software Fund	Total Funds
	£	£	£	£
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
	<u>92,600</u>	<u>47,669</u>	<u>2,193</u>	<u>142,462</u>
	=====	=====	=====	=====