

**SOUTH SOMERSET COMMUNITY
ACCESSIBLE TRANSPORT**

ACCOUNTS

YEAR ENDED 31 MARCH 2022

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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.

SHill

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

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
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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
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

	Activities undertaken directly £	Support Costs £	Total 2022 £	Total 2021 £
Expenditure on charitable activities				
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
		=====	=====
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
		=====	=====
12 MOVEMENTS IN FUNDS			
	Unrestricted Funds	Restricted Funds Minibus Fund Software Fund	Total Funds
	£	£	£
Balance at 1 April 2021	92,600	47,669	2,193
Incoming resources	111,552	12,000	-
Outgoing resources	(112,295)	(9,068)	-
	-----	-----	-----
Balance at 31 March 2022	91,857	50,601	2,193
	=====	=====	=====

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 Minibus Fund Software Fund	Total Funds
	£	£	£	£
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
	-----	-----	-----	-----
Total	91,857	50,601	2,193	144,651
	=====	=====	=====	=====