

**SOUTH SOMERSET COMMUNITY
ACCESSIBLE TRANSPORT**

ACCOUNTS

YEAR ENDED 31 MARCH 2023

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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 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

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
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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 Foundaiaon	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	Total Funds	
			Minibus Fund	Software Fund	
		£	£	£	
	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
	=====	=====	=====	=====