

# BEXLEY ACCESSIBLE TRANSPORT SCHEME

England & Wales · Charity number 1106440

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [04374810](#)

**Registered** 2004-10-26

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Bexley Accessible Transport Scheme  
Office 9 Thames Road Depot  
Thames Road  
Dartford  
DA1 5QJ

**Phone** 01322311333

**Email** [enquiries@bexleyct.co.uk](mailto:enquiries@bexleyct.co.uk)

**Website** [www.bexleyct.co.uk](http://www.bexleyct.co.uk)

## Activities

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

**Activities:** Bexley Accessible Transport Scheme operates break-even cost Community Transport Services both group and individual in the London Borough Of Bexley and its neighbouring areas. The scheme also provides driver and passenger assistant training under the CTA MIDAS and PATS accredited schemes, to its own members and to schools and colleges in the area.

## Classification

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- **How:** Provides Services
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

## Geography

- **Area of benefit:** BEXLEY AND ITS NEIGHBOURHOOD
- Bexley

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	-	-	-	-
2024-03-31	£1,073,575	£1,211,957	£2,879	35
2023-03-31	£1,010,783	£926,671	£141,261	44
2022-03-31	£817,320	£932,433	£57,149	45
2021-03-31	£743,130	£659,690	£172,262	48
2020-03-31	£1,077,864	£1,073,931	£88,822	45

## Trustees

Name	Role	Appointed
<b>DENNIS ROBERTS</b>	Chair	
Edward Boateng		2016-02-22
Jacqui Wilsher-Ellis		2022-02-23
Lorraine Evans		2023-02-21
Oluwafunmike Adelekun		2022-06-27
<b>PHIL HINTON</b>		
TERRY MURPHY		2014-04-01

**BEXLEY ACCESSIBLE TRANSPORT SCHEME**

England & Wales - Charity number 1106440

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# Accounts

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**REGISTERED COMPANY NUMBER: 04374810 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1106440**

**Report of the Trustees and**  
**Financial Statements**  
**for the Year Ended 31st March 2024**  
**for**  
**Bexley Accessible Transport Scheme**

## **Bexley Accessible Transport Scheme**

### **Contents of the Financial Statements for the Year Ended 31st March 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Report of the Independent Auditors</b>	4 to 7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9 to 10
<b>Cash Flow Statement</b>	11
<b>Notes to the Cash Flow Statement</b>	12
<b>Notes to the Financial Statements</b>	13 to 20
<b>Detailed Statement of Financial Activities</b>	21

## **Bexley Accessible Transport Scheme**

### **Report of the Trustees** **for the Year Ended 31st March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of 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 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

04374810 (England and Wales)

##### **Registered Charity number**

1106440

##### **Registered office**

Office 9 Thames Road Depot  
Thames Road  
Dartford  
DA1 5QJ

##### **Trustees**

Mr Dennis Roberts  
Mr Philip Hinton  
Mr Terry Murphy  
Mr Edward Boateng  
Mrs Jacqueline Wilsher- Ellis  
Mrs Mariam Odumosu (resigned 1.11.23)  
Mrs Oluwafunmi Adekun

##### **Company Secretary**

Ms L D Evans

##### **Auditors**

HSJ Audit Limited  
Severn House  
Hazell Drive  
Newport  
NP10 8FY

## **Bexley Accessible Transport Scheme**

### **Report of the Trustees for the Year Ended 31st March 2024**

#### **Financial review**

The Trustees' acknowledge that the challenging financial year has led to a drain on the current assets and free reserves of the charity which may give rise to questions surrounding ongoing solvency. They do, however, confirm that after a thorough review of the requirements of the charity's operations in coming years that an excess stock of vehicles is now held within fixed assets which are now available for sale and conversion into liquid funds.

It is the intention of the charity to dispose of up to four vehicles in the coming months which will generate a healthy cash reserve for the charity and rectify the closing net current liability position as at 31 March 2024. Furthermore, this review of the charity's operations and reduced future running costs arising from the sale of these vehicles is anticipated to lead to a more favourable operating performance in the coming reported periods.'

#### **Achievements, performance and plans for future periods**

Bats have regained full pre covid operations, with even greater emphasis on the community in Bexley and surrounding areas. Collecting data on requirements needed post Covid and filling the gaps to reduce loneliness and isolation including poor health bought on by but not limited to-age or disabilities.

Bats are passionate regarding reducing our carbon foot print, a full fleet impact assessment on fleet regeneration to fall in line with the mayor of London's Air quality impact. Ensuring bats fleet are not only quality vehicles but helping to reduce emissions. The inherent nature of Bats helps to reduce this by way of vehicle pooling. However, more can be done to ensure clean air in Bexley. Bats new and improved website makes information and enquiries seamless. We understand there will be challenges, however Bats team are ready for another year of providing vital services.

#### **Induction and training and new trustee**

The Trustees are selected for their experience and skills relevant to the tasks required of the Board at each stage. Each new Trustee is interviewed and included into the project and its objectives and mission.

#### **Organizational Structure**

The trustees are responsible for the overall governance of the company and charity.

The management of the Charity is the responsibility of Non-Executive Directors who act as Trustees for purposes of Charity Law and are elected and co-opted under the terms of Articles of Association.

Trustees appoint committees who meet periodically and report back to the main board,. Each committee provides regular reports to the main board and makes recommendations to the Board on any matter within the remit of the committee.

#### **Relationships with related parties**

Bexley Accessible Transport Scheme is an independent charity. The Charity owns all the issued share capital of BATS GROUP LIMITED, a dormant company registered at Companies House (number 06963718). This company is not traded, and the trustees, have no plans for it to commence trading at the date of this report.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Bexley Accessible Transport Scheme for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Bexley Accessible Transport Scheme**

**Report of the Trustees**  
**for the Year Ended 31st March 2024**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, HSJ Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 29/01/2025 ..... and signed on its behalf by:

  
.....  
Mrs Jacqueline Wilsher- Ellis - Trustee

## **Report of the Independent Auditors to the Trustees of Bexley Accessible Transport Scheme**

### **Opinion**

We have audited the financial statements of Bexley Accessible Transport Scheme (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

### **Basis for opinion**

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

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

In auditing the financial statements, we have concluded that the trustees' assessment that a material uncertainty exists in relation to the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have identified material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorized for issue.

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

### **Other information**

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Report of the Independent Auditors to the Trustees of Bexley Accessible Transport Scheme**

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

## **Report of the Independent Auditors to the Trustees of Bexley Accessible Transport Scheme**

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework.

We communicated identified fraud risks throughout the engagement team and remained alert throughout the engagement process for any indications of fraud.

As required by the auditing standards, we identify and assess the risk of material misstatement of financial statements, whether due to fraud or error, in particular revenue recognition and management override of control. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of material misstatement and non-compliance with laws and regulations, including fraud, we designed procedures which included;

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing supporting documentation to assess compliance with applicable laws and regulations;
- Identifying journal entries and other adjustments to test based on risk criteria and comparing the identified entries to supporting documentation. These included those posted to unusual account combinations;
- Assessing whether revenue has been accounted for in the correct period and the existence of revenue at the cut off date based on the adopted accounting policy for revenue.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. This risk increases the more than compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one result from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of an internal control.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

### **Use of our report**

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

**Report of the Independent Auditors to the Trustees of  
Bexley Accessible Transport Scheme**



HSJ Audit Limited

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Severn House

Hazell Drive

Newport

NP10 8FY

Date: 30/01/2025 .....

## **Bexley Accessible Transport Scheme**

### **Statement of Financial Activities** **for the Year Ended 31st March 2024**

	Notes	2024 Unrestricted funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	14,591	4,499
<b>Charitable activities</b>	3		
Charitable		1,058,984	1,006,284
<b>Total</b>		<u>1,073,575</u>	<u>1,010,783</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	4		
Community transport		463,634	335,308
Wages		710,218	558,060
Depreciation		17,307	18,719
Governance		20,798	14,584
<b>Total</b>		<u>1,211,957</u>	<u>926,671</u>
<b>NET INCOME/(EXPENDITURE)</b>		(138,382)	84,112
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		141,261	57,149
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>2,879</u></u>	<u><u>141,261</u></u>

The notes form part of these financial statements

## **Bexley Accessible Transport Scheme**

### **Balance Sheet** **31st March 2024**

	Notes	2024 Unrestricted funds £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	9	152,624	169,930
Investments	10	100	100
		<hr/>	<hr/>
		152,724	170,030
 <b>CURRENT ASSETS</b>			
Debtors	11	38,877	42,954
Cash at bank and in hand		465	16,882
		<hr/>	<hr/>
		39,342	59,836
 <b>CREDITORS</b>			
Amounts falling due within one year	12	(189,187)	(88,605)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<u>(149,845)</u>	<u>(28,769)</u>
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		2,879	141,261
		<hr/>	<hr/>
<b>NET ASSETS</b>		<u>2,879</u>	<u>141,261</u>
 <b>FUNDS</b>	14		
Unrestricted funds		2,879	141,261
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		<u>2,879</u>	<u>141,261</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

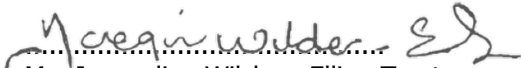
The notes form part of these financial statements

**Bexley Accessible Transport Scheme**

**Balance Sheet - continued**  
**31st March 2024**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ~~29/01/2025~~..... and were signed on its behalf by:

  
Mrs Jacqueline Wilsher- Ellis - Trustee

## **Bexley Accessible Transport Scheme**

### **Cash Flow Statement** **for the Year Ended 31st March 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(39,085)	65,992
Net cash (used in)/provided by operating activities		<u>(39,085)</u>	<u>65,992</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(10,257)
Sale of tangible fixed assets		-	19,514
Net cash provided by investing activities		<u>-</u>	<u>9,257</u>
<b>Cash flows from financing activities</b>			
Loan repayments in year		-	(29,515)
		-	(35,796)
Net cash provided by/(used in) financing activities		<u>-</u>	<u>(65,311)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		(39,085)	9,938
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	<u>9,938</u>	<u>-</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<u><u>(29,147)</u></u>	<u><u>9,938</u></u>

The notes form part of these financial statements

## **Bexley Accessible Transport Scheme**

### **Notes to the Cash Flow Statement** **for the Year Ended 31st March 2024**

#### **1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024 £	2023 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(138,382)	84,112
<b>Adjustments for:</b>		
Depreciation charges	17,307	18,558
Loss on disposal of fixed assets	-	161
Decrease in debtors	4,076	44,124
Increase/(decrease) in creditors	77,914	(80,963)
	<hr/>	<hr/>
<b>Net cash (used in)/provided by operations</b>	<b>(39,085)</b>	<b>65,992</b>
	<hr/> <hr/>	<hr/> <hr/>

#### **2. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2024 £	2023 £
Cash in hand	193	-
Notice deposits (less than 3 months)	272	16,882
Overdrafts included in bank loans and overdrafts falling due within one year	(29,612)	(6,944)
	<hr/>	<hr/>
Total cash and cash equivalents	<b>(29,147)</b>	<b>9,938</b>
	<hr/> <hr/>	<hr/> <hr/>

#### **3. ANALYSIS OF CHANGES IN NET FUNDS/(DEBT)**

	At 1.4.23 £	Cash flow £	At 31.3.24 £
<b>Net cash</b>			
Cash at bank and in hand	16,882	(26,417)	465
Bank overdraft	(6,944)	(32,668)	(29,612)
	<hr/>	<hr/>	<hr/>
	9,938	(59,085)	(29,147)
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>9,938</b>	<b>(59,085)</b>	<b>(29,147)</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

## **Bexley Accessible Transport Scheme**

### **Notes to the Financial Statements** **for the Year Ended 31st March 2024**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Tangible fixed assets costing £1,000 or more are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses.

Depreciation is provided on all tangible fixed asset, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	33% on cost
Office equipment	33% on cost
Motor vehicles	10% written down value

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## **Bexley Accessible Transport Scheme**

### **Notes to the Financial Statements - continued** **for the Year Ended 31st March 2024**

#### **1. ACCOUNTING POLICIES - continued**

##### **Going concern**

The charity is reporting net current liabilities of (£149,845) as at 31 March 2024 (2023: (£28,769)). This position has been generated by an operating deficit of £138,382 (2023: surplus £84,112) due to the loss of a key contract during the current year.

The charity holds an excess of fixed assets within its' vehicle fleet and upon completion of an internal operational review plans to sell a number of these vehicle post year end. Based on expected market values these vehicle sales are more than sufficient to rectify the net current liabilities position and settle all current liabilities. Furthermore, the reduced cost of running a smaller fleet will generate a more positive operating performance in the coming reporting year.

Based on the above assessment, the financial statements continue to be prepared on a going concern basis.

#### **2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	14,591	2,577
Regular giving and capital donations	-	1,922
	<u>14,591</u>	<u>4,499</u>

#### **3. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2024	2023
		£	£
Travel training	Charitable	49,818	58,482
Community support	Charitable	17,046	(510)
Transport and hire	Charitable	992,120	948,312
		<u>1,058,984</u>	<u>1,006,284</u>

Grants received, included in the above, are as follows:

2024	2023
£	£
<u>          </u>	<u>          </u>

**Bexley Accessible Transport Scheme**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2024**

**4. ANALYSIS OF CHARITABLE ACTIVITIES COSTS**

	Unrestricted funds 2024	2023
Community Transport	463,634	335,308
Wages	710,218	558,060
Governance	20,798	14,584
Depreciation	17,307	18,719
<b>Total</b>	<b>1,211,957</b>	<b>926,671</b>

**Governance cost**

	2024	2023
	£	£
Auditor remuneration	2,000	2,000
Other	18,798	12,584

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	17,306	18,557
Deficit on disposal of fixed assets	-	161

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

## **Bexley Accessible Transport Scheme**

### **Notes to the Financial Statements - continued** **for the Year Ended 31st March 2024**

#### **7. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	668,779	532,254
Social security costs	33,878	19,422
Other pension costs	7,561	6,384
	<hr/>	<hr/>
	<u>710,218</u>	<u>558,060</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Accessible Transport Services	<u>35</u>	<u>44</u>

No employees received emoluments in excess of £60,000.

#### **8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	4,499
<b>Charitable activities</b>	
Charitable	<u>1,006,284</u>
<b>Total</b>	<u>1,010,783</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Community transport	335,308
Wages	558,060
Depreciation	18,719
Governance	14,584
<b>Total</b>	<u>926,671</u>
<b>NET INCOME</b>	84,112
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>57,149</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>141,261</u></u>

## **Bexley Accessible Transport Scheme**

### **Notes to the Financial Statements - continued** **for the Year Ended 31st March 2024**

#### **9. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1st April 2023 and 31st March 2024	32,959	305,915	338,874
<b>DEPRECIATION</b>			
At 1st April 2023	31,912	137,032	168,944
Charge for year	418	16,888	17,306
At 31st March 2024	32,330	153,920	186,250
<b>NET BOOK VALUE</b>			
At 31st March 2024	629	151,995	152,624
At 31st March 2023	1,047	168,883	169,930

#### **10. FIXED ASSET INVESTMENTS**

	2024 £	2023 £
Other	100	100

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	2024 £	2023 £
Other investments	100	100

#### **11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade debtors	33,789	36,532
Other debtors	400	1,933
Prepayments	4,688	4,489
	38,877	42,954

## **Bexley Accessible Transport Scheme**

### **Notes to the Financial Statements - continued** **for the Year Ended 31st March 2024**

#### **12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Bank loans and overdrafts (see note 13)	29,612	6,944
Trade creditors	123,005	64,599
Social security and other taxes	14,498	15,264
VAT	6,948	-
Pension payable	1,632	1,798
Net wages	7,302	-
Accrued expenses	6,190	-
	<u>189,187</u>	<u>88,605</u>

#### **13. LOANS**

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>29,612</u>	<u>6,944</u>

#### **14. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	141,261	(138,382)	2,879
	<u>141,261</u>	<u>(138,382)</u>	<u>2,879</u>
<b>TOTAL FUNDS</b>	<u>141,261</u>	<u>(138,382)</u>	<u>2,879</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,073,575	(1,211,957)	(138,382)
	<u>1,073,575</u>	<u>(1,211,957)</u>	<u>(138,382)</u>
<b>TOTAL FUNDS</b>	<u>1,073,575</u>	<u>(1,211,957)</u>	<u>(138,382)</u>

**Bexley Accessible Transport Scheme**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2024**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	57,149	84,112	141,261
<b>TOTAL FUNDS</b>	<u>57,149</u>	<u>84,112</u>	<u>141,261</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,010,783	(926,671)	84,112
<b>TOTAL FUNDS</b>	<u>1,010,783</u>	<u>(926,671)</u>	<u>84,112</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	57,149	(54,270)	2,879
<b>TOTAL FUNDS</b>	<u>57,149</u>	<u>(54,270)</u>	<u>2,879</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,084,358	(2,138,628)	(54,270)
<b>TOTAL FUNDS</b>	<u>2,084,358</u>	<u>(2,138,628)</u>	<u>(54,270)</u>

**Bexley Accessible Transport Scheme**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2024**

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2024.

## **Bexley Accessible Transport Scheme**

### **Detailed Statement of Financial Activities** **for the Year Ended 31st March 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	14,591	2,577
Regular giving and capital donations	-	1,922
	<hr/>	<hr/>
	14,591	4,499
<b>Charitable activities</b>		
Travel training	49,818	58,482
Community support	17,046	(510)
Transport and hire	992,120	948,312
	<hr/>	<hr/>
	1,058,984	1,006,284
<b>Total incoming resources</b>	<hr/>	<hr/>
	1,073,575	1,010,783
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	668,779	532,254
Social security	33,878	19,422
Pensions	7,561	6,384
Community transport services	463,634	335,308
Other	-	2,000
Independent examiners remunerations	20,798	12,584
Fixtures and fittings	419	210
Motor vehicles	16,888	18,348
Loss on sale of tangible fixed assets	-	161
	<hr/>	<hr/>
	1,211,957	926,671
Total resources expended	<hr/>	<hr/>
	1,211,957	926,671
<b>Net (expenditure)/income</b>	<hr/> <hr/>	<hr/> <hr/>
	(138,382)	84,112

This page does not form part of the statutory financial statements

**BEXLEY ACCESSIBLE TRANSPORT SCHEME**

England & Wales - Charity number 1106440

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# Accounts

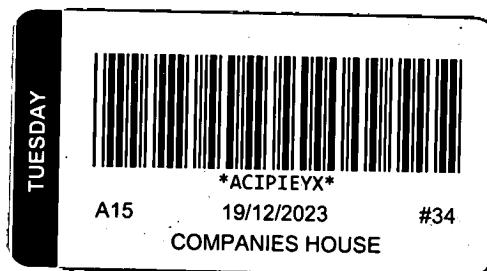
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**Bexley Accessible Transport Scheme**  
(A company limited by guarantee)

**Audit Report and Financial Statements**  
**Year Ended 31 March 2023**

Company Number: 04374810

Charity Number: 1106440



## **Bexley Accessible Transport Scheme**

### **Financial Statements**

**Year Ended 31 March 2023**

#### **Contents**

	<b>Page</b>
Charity Reference and Administrative Details	3
Trustees' Annual Report (Including Directors' Report and Strategic Report)	4 – 6
Independent Auditors' Report	7 - 9
Statement of Financial Activities (Including Income and Expenditure Account)	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 - 23

**Bexley Accessible Transport Scheme**

**Charity Reference and Administrative details**

**Year Ended 31 March 2023**

<b>Charity registration number</b>	1106440
<b>Company registration number</b>	04374810
<b>Trustees</b>	Mr Dennis Roberts Mr Philip Hinton Mr Terry Murphy Mr Edward Boateng Mrs Jacqueline Wilsher-Ellis Mrs Mariam Odumosu Mrs Oluwafunmike Adelekun
<b>Chief executive officer</b>	Mrs Lorraine Evans
<b>Registered office</b>	Office 9 Thames Road Depot Thames Road, Dartford DA1 5QJ
<b>Accountants</b>	Mrs Michelle Adams Adams Accountancy (Bexley) Limited Heritage House 34B North Cray Road Bexley, Kent DA5 3LZ
<b>Auditors</b>	HSJ Audit Limited Severn House Hazell Drive Newport NP10 8FY

## **Bexley Accessible Transport Scheme**

### **Trustee's Annual Report (Including Trustees Report and Strategic Report)**

#### **Year Ended 31 March 2023**

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

#### **Trustees of the charity**

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Mr Dennis Roberts  
Mr Philip Hinton  
Mr Terry Murphy  
Mr Edward Boateng  
Mrs Jacqueline Wilsher-Ellis  
Mrs Mariam Odumosu  
Mrs Oluwafunmike Adekun

#### **Objectives and activities**

In accordance with the memorandum of association the objects of the charity are to provide a community transport service for the inhabitants of Bexley and its neighbourhood who are in need of such services because of age, sickness or disability (mental and physical) or poverty, or because of a lack of availability of adequate and safe public passenger services.

The charity aims to achieve the core objectives by:

- Providing transport for groups and individuals at affordable rates.
- Recruiting volunteer driver and training them to minibus awareness scheme (MIDAS) standard and accessible training.
- Providing information and advice and MIDAS training to voluntary groups operating their own minibuses and offering brokerage opportunities.
- Encouraging the best use of existing community vehicles.
- Marketing the scheme to groups with transport needs within the borough and in particular targeting disadvantaged and socially-excluded groups.
- Ensuring the management committee reflects users' views as widely as possible.
- Developing new community transport services to meet identifiable needs.
- Meeting legal and statutory obligations.

## **Bexley Accessible Transport Scheme**

### **Trustee's Annual Report (Including Trustees Report and Strategic Report)-**

**Year Ended 31 March 2023**

#### **Strategic Report**

##### **Financial review**

There was a profit of £84,112 compared to loss of £115,113 last year which due primarily to resuming operations post Covid and inflation. There have been many obstacles to climb to become operational again, limited vehicle manufacturing has been a barrier in getting back up and running. The community's overall confidence in resuming activities pre covid has been slow. Our reserves are all unrestricted.

##### **Achievements, performance and plans for future periods**

Bats have regained full pre covid operations, with even greater emphasis on the community in Bexley and surrounding areas. Collecting data on requirements needed post Covid and filling the gaps to reduce Loneliness and isolation including poor health bought on by but not limited to – age or disabilities.

Bats are passionate regarding reducing our carbon footprint, a full fleet impact assessment on fleet regeneration to fall in line with the mayor of London's Air quality impact. Ensuring Bats fleet are not only quality vehicles but helping to reduce emissions. The inherent nature of Bats helps to reduce this by way of vehicle pooling. However, more can be done to ensure clean air in Bexley. Bats new and improved website makes information and enquiries seamless. We understand there will be challenges, however Bats team are ready for another year of providing vital services.

##### **Structure, governance and management**

###### **Nature of governing document**

The Company was incorporated as a company limited by guarantee (Number 04374810) and not having a share capital on 15th February 2002 and registered as a charity (Number 1106440) on 26th October 2004.

###### **Governing document**

The Company was constituted under a memorandum, which established the objects and powers of the charitable company and is governed by its Articles of Association.

###### **Induction and training of new trustees**

The Trustees are selected for their experience and skills relevant to the tasks required of the Board at each stage. Each new Trustee is interviewed and included into the project and its objectives and mission

###### **Organisational structure**

The Trustees are responsible for the overall governance of the company and charity.

The management of the Charity is the responsibility of the Non-Executive Directors who act as Trustees for purposes of Charity Law and are elected and co-opted under the terms of the Articles of Association.

Trustees appoint Committees who meet periodically and report back to the main board. Each Committee provides regular reports to the main Board and makes recommendations to the Board on any matter within the remit of the Committee.

## **Bexley Accessible Transport Scheme**

### **Trustee's Annual Report (Including Trustees Report and Strategic Report)**

**Year Ended 31 March 2023**

#### **Relationships with related parties**

Bexley Accessible Transport Scheme is an independent Charity. The Charity owns all the issued share capital of BATS GROUP LIMITED, a dormant company registered at Companies House (number 06963718). This company has not traded, and the trustees have no plans for it to commence trading at the date of this report.

#### **Statement of trustees' responsibilities**

The Trustees (who are also directors of Bexley Accessible Transport Scheme for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charitable company and the incoming resources and application of the resources, including the net income or expenditure, of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 19/12/2023 and signed on its behalf by:



Mr Dennis Roberts  
Trustee

## **Bexley Accessible Transport Scheme**

### **Independent Auditors' Report to the Trustees of Bexley Accessible Transport Scheme**

**Year Ended 31 March 2023**

#### **Opinion**

We have audited the financial statements of Bexley Accessible Transport Schemes (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

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

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

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

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

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

#### **Other information**

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

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

## **Bexley Accessible Transport Scheme**

### **Independent Auditors' Report to the Trustees of Bexley Accessible Transport Scheme**

**Year Ended 31 March 2023**

We have nothing to report in this regard.

#### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 5), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

## **Bexley Accessible Transport Scheme**

### **Independent Auditors' Report to the Trustees of Bexley Accessible Transport Scheme**

**Year Ended 31 March 2023**

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

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

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

We corroborated our enquiries of management by review of correspondence with HMRC and The Charity Commission and other regulatory bodies.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach.

Based on the results of our risk assessment we designed our audit procedures to identify and address material misstatements in relation to fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

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

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



Andrew Hill (Senior Statutory Auditor)  
For and on behalf of HSJ Audit Limited, Statutory Auditor

Severn House  
Hazell Drive  
Newport  
South Wales  
NP10 8FY

Date: 20/12/2023

## Bexley Accessible Transport Scheme

### Statement of Financial Activities (Including Income and Expenditure Account)

Year Ended 31 March 2023

		Unrestricted funds	2023 Total	2022 Total
	Not e	£	£	£
<b>Income and endowments from:</b>				
Donations and legacies	2	4,499	4,499	22,697
Charitable activities	3	1,006,284	1,006,284	794,623
<b>Total income and endowments</b>		<u>1,010,783</u>	<u>1,010,783</u>	<u>817,320</u>
<b>Expenditure on:</b>				
Charitable activities	4	(926,671)	(926,671)	(932,433)
<b>Total expenditure</b>		<u>(926,671)</u>	<u>(926,671)</u>	<u>(932,433)</u>
<b>Net income</b>		<u>84,112</u>	<u>84,112</u>	<u>(115,113)</u>
<b>Net movement in funds</b>	17	<u>84,112</u>	<u>84,112</u>	<u>(115,113)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	17	57,149	57,149	172,262
<b>Total funds carried forward</b>	17	<u>141,261</u>	<u>141,261</u>	<u>57,149</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

## Bexley Accessible Transport Scheme

### Balance Sheet

Year Ended 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	11	169,930	197,905
Investments	12	100	100
		<hr/>	<hr/>
		170,030	198,005
<b>Current assets</b>			
Debtors	13	42,954	87,078
Cash at bank and in hand		16,882	(28,852)
		<hr/>	<hr/>
		59,836	58,226
<b>Creditors: amounts falling due within one year</b>	14	(88,605)	(189,769)
		<hr/>	<hr/>
<b>Net current (liabilities)/assets</b>		(28,769)	(131,543)
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		141,261	66,462
<b>Creditors: amounts falling due after more than one year</b>	15	-	(9,313)
		<hr/>	<hr/>
<b>Net assets</b>		141,261	57,149
		<hr/>	<hr/>
<b>Charity Funds</b>			
Unrestricted funds	17	141,261	57,149
		<hr/>	<hr/>
<b>Total charity funds</b>	17	141,261	57,149
		<hr/>	<hr/>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

The financial statements were approved and authorised for issue by the Board on 19/12/2023.

Signed on behalf of the board of trustees



Mr Dennis Roberts, Trustee

The notes on pages 11 to 21 form part of these financial statements.

## Bexley Accessible Transport Scheme

### Statement of Cash Flows

Year Ended 31 March 2023

	2023 £	2022 £
<b>Cash flow from operating activities</b>	84,112	(115,113)
<b>Adjustment to cash flows from non-cash items</b>		
Depreciation	18,558	22,172
Loss/(profit) on Disposal of fixed assets held for the charity's own use	161	4,768
	<hr/>	<hr/>
<b>Working capital adjustments</b>	102,831	(88,173)
Decrease in Debtors	44,124	16,049
(Decrease)/Increase in Creditors	(80,963)	38,226
	<hr/>	<hr/>
<b>Net cash flow from operating activities</b>	65,992	(33,898)
	<hr/>	<hr/>
<b>Cash flow from investing activities</b>		
Purchase of tangible fixed assets	(10,257)	(21,250)
Sale of tangible fixed assets	19,514	542
	<hr/>	<hr/>
<b>Net cash flow from investing activities</b>	75,249	(54,606)
	<hr/>	<hr/>
<b>Cash flow from financing activities</b>		
Repayment of loans and borrowings	(29,515)	(40,283)
	<hr/>	<hr/>
<b>Net increase / (decrease) in cash and cash equivalents</b>	45,734	(94,889)
<b>Cash and cash equivalents at 1 April</b>	(28,852)	66,037
	<hr/>	<hr/>
<b>Cash and cash equivalents at 31 March</b>	16,882	(28,852)
	<hr/>	<hr/>

## **Bexley Accessible Transport Scheme**

### **Notes to the Financial Statements**

**Year Ended 31 March 2023**

#### **1 Summary of significant accounting policies**

##### **(a) General information and basis of preparation**

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per trustee of the charity.

The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are accessible transport for the most vulnerable members of our community.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted Accounting Practice.

The trustees assess whether the use of going concern is appropriate i.e., whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each fund are set out in the notes to the financial statements.

## **Bexley Accessible Transport Scheme**

### **Notes to the Financial Statements**

**Year Ended 31 March 2023**

#### **(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

#### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

#### **(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on the spread of staff costs.

## **Bexley Accessible Transport Scheme**

### **Notes to the Financial Statements**

**Year Ended 31 March 2023**

#### **(f) Tangible fixed assets**

Tangible fixed assets costing £1,000 or more are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	33% on cost
Office equipment	33% on cost
Motor vehicles	10% Written down value

#### **(g) Investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

#### **(h) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### **(i) Loans and borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised based on the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **(j) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2023

#### (k) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### (l) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

This position is supported by the ongoing provision of finance from the charity's bankers and improved net current liability position to date post year end.

## 2 Income from donations and legacies

	2023 £	2022 £
Donations from individuals	2,577	14,933
Grants	-	6,730
Regular giving and capital donations	1,922	1,034
	<u>4,499</u>	<u>22,697</u>

£Nil (2022 - £6,730) of government grants and lottery support were received for Covid response and creation of a new website.

## 3 Income from charitable activities

	2023 £	2022 £
Travel training	58,482	30,324
Covid community support	(510)	65,214
Transport and hire	948,312	699,085
	<u>1,006,284</u>	<u>794,623</u>

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2023

#### 4 Analysis of expenditure on charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Community Transport Services	335,308	335,308	358,837
Depreciation, amortisation and other similar costs	18,719	18,719	26,940
Staff costs	558,060	558,060	541,701
Governance costs	14,584	14,584	4,955
	<hr/>	<hr/>	<hr/>
	926,671	926,671	932,433

#### 5 Governance costs

	2023 £	2022 £
Independent examiners remuneration	2,000	1,960
Other	12,584	2,995
	<hr/>	<hr/>
	14,584	4,955

#### 6 Net income for the year

Net income is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets	18,558	22,172
Loss on sale of tangible fixed assets	161	4,768

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2023

#### 7 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022: £Nil).

#### 8 Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2023 Number	2022 Number
Accessible Transport Services	44	45

The total staff costs and employee benefits were as follows:

	2023 £	2022 £
Wages and salaries	528,967	517,105
Social security	19,422	17,555
Pension costs	6,384	7,041
	<u>554,773</u>	<u>541,701</u>

#### 9 Staff costs and employee benefits (continued)

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

The total employee benefits of the key management personnel of the charity were £55,473 (2022: £49,987).

#### 10 Taxation

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

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2023

#### 11 Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost or valuation:			
At 1 April 2022	31,702	329,334	361,036
Additions	1,257	9,000	10,257
Disposals	-	(32,419)	(32,419)
Revaluation	-	-	-
At 31 March 2023	32,959	305,915	338,874
Depreciation:			
At 1 April 2022	31,702	131,429	163,131
Charge for the year	210	18,348	18,558
Impairment	-	-	-
Revaluation/Rounding	-	(1)	(1)
Eliminated on disposals	-	(12,744)	(12,744)
At 31 March 2022	31,912	137,032	168,944
Net book value:			
At 31 March 2023	1,047	168,883	169,930
At 31 March 2022	-	197,905	197,905

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

#### Year Ended 31 March 2023

#### 12 Fixed asset investments

	Other investments £	Total £
Cost or valuation		
At 1 April 2022	100	100
Additions	-	-
Disposals	-	-
Revaluation	-	-
At 31 March 2023	<u>100</u>	<u>100</u>
Impairment		
At 1 April 2022	-	-
Written off	-	-
Written back	-	-
Eliminated on disposals	-	-
At 31 March 2023	<u>-</u>	<u>-</u>
Carrying amount:		
At 31 March 2023	<u>100</u>	<u>100</u>
At 31 March 2022	<u>100</u>	<u>100</u>

Included within other investments is a 100% holding in the ordinary share capital of BATS Group Limited. A Dormant company incorporated in England and Wales. Its registered office address is Office 9, Thames Road Depot, Thames Road, Dartford, England, DA1 5QJ. At the year end, the aggregate capital and reserves of the company amounted to £100 (2022: £100) and profit for the year amounted to £nil (2022: £nil).

	2023 £	2022 £
Shares in group undertakings and participating interests	100	100
	<u>100</u>	<u>100</u>

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2023

#### 13 Debtors

	2023 £	2022 £
Trade debtors	36,532	66,734
Other debtors	6,422	20,344
Accrued income	-	-
	<u>42,954</u>	<u>87,078</u>

#### 14 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	6,944	27,146
Trade creditors	64,599	137,459
Other tax and social security	15,264	5,968
Accruals and deferred income	-	19,196
Other creditors	1,798	-
	<u>88,605</u>	<u>189,769</u>

Bank loans and overdrafts totalling £6,944 (2022 - £27,146) are secured against the assets of the charity.

#### 15 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Bank loans and overdrafts	-	9,313
	<u>-</u>	<u>9,313</u>

Bank loans totalling £Nil (2022 - £9,313) are secured against the assets of the charity, notably the motor vehicle fleet.

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2023

#### 16 Deferred income

	Under 1 year £	Over 1 year £	Total £
At start date 2023	17,196	-	-
Additions during the year			
Amounts released to income	(17,196)		
At end date 2023	-	-	-
	Under 1 year £	Over 1 year £	Total £
At start date 2022	6,046	-	6,046
Additions during the year	17,196	-	17,196
Amounts released to income	(6,046)	-	(6,046)
At end date 2022	17,196	-	17,196

Income has been deferred to the period it relates to.

#### 17 Fund reconciliation

##### Unrestricted funds

	Balance at 2022 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 2023 £
Unrestricted	57,149	1,010,783	(926,671)	-	-	141,261
	57,149	1,010,783	(926,671)	-	-	141,261
	Balance at 2021 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 2022 £
Unrestricted	172,262	817,320	(932,433)	-	-	57,149
	172,262	817,320	(932,433)	-	-	57,149

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2023

#### 18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Total 2022 £
Fixed assets	169,930	169,930	197,905	197,905
Fixed asset investments	100	100	100	100
Other current assets	59,836	59,836	58,226	58,226
Other current liabilities	(88,605)	(88,605)	(189,769)	(189,769)
Creditors more than one year	-	-	(9,313)	(9,313)
Total	141,261	141,261	57,149	57,149

#### 19 Related party transactions

There are no related party transactions during the period (2022: £ nil).

**BEXLEY ACCESSIBLE TRANSPORT SCHEME**

England & Wales - Charity number 1106440

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# Accounts

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**Bexley Accessible Transport Scheme**  
(A company limited by guarantee)

**Financial Statements**  
**Year Ended 31 March 2022**

Company Number: 04374810

Charity Number: 1106440

**Bexley Accessible Transport Scheme**

**Financial Statements**

**Year Ended 31 March 2022**

**Contents**

	<b>Page</b>
Charity Reference and Administrative Details	3
Trustees' Annual Report (Including Directors' Report and Strategic Report)	4 – 6
Independent Examiner's Report	7
Statement of Financial Activities (Including Income and Expenditure Account)	8
Balance Sheet	9
Statement of Cash Flows	10
Notes to the Financial Statements	11 - 21

**Bexley Accessible Transport Scheme**

**Charity Reference and Administrative details**

**Year Ended 31 March 2022**

<b>Charity registration number</b>	1106440
<b>Company registration number</b>	04374810
<b>Trustees</b>	Mr Dennis Roberts Mr Philip Hinton Mr Terry Murphy Mr David Garner Mr Edward Boateng
<b>Chief executive officer</b>	Mrs Lorraine Evans
<b>Registered office</b>	Office 9 Thames Road Depot Thames Road, Dartford DA1 5QJ
<b>Independent examiner</b>	Mrs Michelle Adams Adams Accountancy (Bexley) Limited Heritage House 34B North Cray Road Bexley, Kent DA5 3LZ

## **Bexley Accessible Transport Scheme**

### **Trustee's Annual Report (Including Trustees Report and Strategic Report)**

#### **Year Ended 31 March 2022**

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

#### **Trustees of the charity**

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Mr Dennis Roberts  
Mr Philip Hinton  
Mr Terry Murphy  
Mr David Garner  
Mr Edward Boateng

#### **Objectives and activities**

In accordance with the memorandum of association the objects of the charity are to provide a community transport service for the inhabitants of Bexley and its neighbourhood who are in need of such services because of age, sickness or disability (mental and physical) or poverty, or because of a lack of availability of adequate and safe public passenger services.

The charity aims to achieve the core objectives by:

- Providing transport for groups and individuals at affordable rates.
- Recruiting volunteer driver and training them to minibus awareness scheme (MIDAS) standard and accessible training.
- Providing information and advice and MIDAS training to voluntary groups operating their own minibuses and offering brokerage opportunities.
- Encouraging the best use of existing community vehicles.
- Marketing the scheme to groups with transport needs within the borough and in particular targeting disadvantaged and socially-excluded groups.
- Ensuring the management committee reflects users' views as widely as possible.
- Developing new community transport services to meet identifiable needs.
- Meeting legal and statutory obligations.

## **Bexley Accessible Transport Scheme**

### **Trustee's Annual Report (Including Trustees Report and Strategic Report)**

**Year Ended 31 March 2022**

#### **Strategic Report**

##### **Financial review**

There was a loss of £115,113 compared to surplus of £83,440 last year which due primarily to resuming operations post Covid and inflation. There have been many obstacles to climb to become operational again, limited vehicle manufacturing has been a barrier in getting back up and running. The communities overall confidence in resuming activities pre covid has been slow.

The fuel crisis and rising fuel costs has contributed to a deficit in finances. Including overall price rises across the organisation. It is the charity's aim to build its reserves by widening its services. Our reserves are all unrestricted.

##### **Achievements, performance and plans for future periods**

Bats aim to regain full pre covid operations, with even greater emphasis on the community in Bexley and surrounding areas. Collecting data on requirements needed post Covid and filling the gaps to reduce Loneliness and isolation including poor health bought on by but not limited to - age, disabilities, and Covid.

Bats are passionate regarding reducing our carbon footprint, a full fleet impact assessment on fleet regeneration to fall in line with the mayor of London's Air quality impact. Ensuring Bats fleet are not only quality vehicles but helping to reduce emissions. The inherent nature of Bats helps to reduce this by way of vehicle pooling. However, more can be done to ensure clean air in Bexley. Bats new and improved website makes information and enquiries seamless. We understand there will be challenges, however Bats team are ready for another year of providing vital services.

##### **Structure, governance and management**

###### **Nature of governing document**

The Company was incorporated as a company limited by guarantee (Number 04374810) and not having a share capital on 15th February 2002 and registered as a charity (Number 1106440) on 26th October 2004.

###### **Governing document**

The Company was constituted under a memorandum, which established the objects and powers of the charitable company and is governed by its Articles of Association.

###### **Induction and training of new trustees**

The Trustees are selected for their experience and skills relevant to the tasks required of the Board at each stage. Each new Trustee is interviewed and included into the project and its objectives and mission

###### **Organisational structure**

The Trustees are responsible for the overall governance of the company and charity.

The management of the Charity is the responsibility of the Non-Executive Directors who act as Trustees for purposes of Charity Law and are elected and co-opted under the terms of the Articles of Association.

Trustees appoint Committees who meet periodically and report back to the main board. Each Committee provides regular reports to the main Board and makes recommendations to the Board on any matter within the remit of the Committee.

## **Bexley Accessible Transport Scheme**

### **Trustee's Annual Report (Including Trustees Report and Strategic Report)**

**Year Ended 31 March 2022**

#### **Relationships with related parties**

Bexley Accessible Transport Scheme is an independent Charity. The Charity owns all the issued share capital of BATS GROUP LIMITED, a dormant company registered at Companies House (number 06963718). This company has not traded, and the trustees have no plans for it to commence trading at the date of this report.

#### **Statement of trustees' responsibilities**

The Trustees (who are also directors of Bexley Accessible Transport Scheme for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charitable company and the incoming resources and application of the resources, including the net income or expenditure, of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 10<sup>th</sup> October 22 and signed on its behalf by:

Mr Dennis Roberts  
Trustee



## **Bexley Accessible Transport Scheme**

### **Independent Examiner's Report to the Trustees of Bexley Accessible Transport Scheme**

**Year Ended 31 March 2022**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on pages 8 to 10

#### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants England & Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Mrs Michelle Adams  
Institute of Chartered Accountants England & Wales  
Adams Accountancy (Bexley) Limited  
Heritage House,  
34B North Cray Road,  
Bexley,  
Kent,  
DA5 3LZ

Date 10th October 2022

## Bexley Accessible Transport Scheme

### Statement of Financial Activities (Including Income and Expenditure Account)

Year Ended 31 March 2022

	Note	Unrestricted funds £	2022 Total £	2021 Total £
<b>Income and endowments from:</b>				
Donations and legacies	2	22,697	22,697	86,167
Charitable activities	3	794,623	794,623	656,963
<b>Total income and endowments</b>		<u>817,320</u>	<u>817,320</u>	<u>743,130</u>
<b>Expenditure on:</b>				
Charitable activities	4	(932,433)	(932,433)	(659,690)
<b>Total expenditure</b>		<u>(932,433)</u>	<u>(932,433)</u>	<u>(659,690)</u>
<b>Net income</b>		<u>(115,113)</u>	<u>(115,113)</u>	<u>83,440</u>
<b>Net movement in funds</b>	17	<u>(115,113)</u>	<u>(115,113)</u>	<u>83,440</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	17	172,262	172,262	88,822
<b>Total funds carried forward</b>	17	<u>57,149</u>	<u>57,149</u>	<u>172,262</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

## Bexley Accessible Transport Scheme

### Balance Sheet

Year Ended 31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	197,905	204,137
Investments	12	100	100
		<hr/>	<hr/>
		198,005	204,237
<b>Current assets</b>			
Debtors	13	87,078	103,127
Cash at bank and in hand		(28,852)	66,037
		<hr/>	<hr/>
		58,226	169,164
<b>Creditors: amounts falling due within one year</b>	14	(189,769)	(164,680)
<b>Net current (liabilities)/assets</b>		<hr/>	<hr/>
		(131,543)	4,484
<b>Total assets less current liabilities</b>		<hr/>	<hr/>
		66,462	208,721
<b>Creditors: amounts falling due after more than one year</b>	15	(9,313)	(36,459)
<b>Net assets</b>		<hr/>	<hr/>
		57,149	172,262
<b>Charity Funds</b>			
Unrestricted funds	17	57,149	172,262
<b>Total charity funds</b>	17	<hr/>	<hr/>
		57,149	172,262

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Board on 10TH OCTOBER 2022

Signed on behalf of the board of trustees

Mr Dennis Roberts, Trustee



The notes on pages 11 to 21 form part of these financial statements.

## Bexley Accessible Transport Scheme

### Statement of Cash Flows

Year Ended 31 March 2022

	2022 £	2021 £
<b>Cash flow from operating activities</b>	(115,113)	83,440
<b>Adjustment to cash flows from non-cash items</b>		
Depreciation	22,172	22,682
Loss/(profit) on Disposal of fixed assets held for the charity's own use	4,768	(11,518)
	<u>(88,173)</u>	<u>94,604</u>
<b>Working capital adjustments</b>		
(Increase)/Decrease in Debtors	16,049	(9,281)
Increase in Creditors	38,226	7,975
	<u>(33,898)</u>	<u>93,298</u>
<b>Cash flow from investing activities</b>		
Purchase of tangible fixed assets	(21,250)	-
Sale of tangible fixed assets	542	18,203
	<u>(20,708)</u>	<u>18,203</u>
<b>Cash flow from financing activities</b>		
Repayment of loans and borrowings	(40,283)	(45,464)
	<u>(40,283)</u>	<u>(45,464)</u>
<b>Net increase / (decrease) in cash and cash equivalents</b>	(94,889)	66,037
<b>Cash and cash equivalents at 1 April</b>	66,037	-
<b>Cash and cash equivalents at 31 March</b>	<u>(28,852)</u>	<u>66,037</u>

## **Bexley Accessible Transport Scheme**

### **Notes to the Financial Statements**

**Year Ended 31 March 2022**

#### **1 Summary of significant accounting policies**

##### **(a) General information and basis of preparation**

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per trustee of the charity.

The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are accessible transport for the most vulnerable members of our community.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted Accounting Practice.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each fund are set out in the notes to the financial statements.

## **Bexley Accessible Transport Scheme**

### **Notes to the Financial Statements**

**Year Ended 31 March 2022**

#### **(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity received government grants in respect of Covid-19. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

#### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

#### **(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on the spread of staff costs.

## **Bexley Accessible Transport Scheme**

### **Notes to the Financial Statements**

**Year Ended 31 March 2022**

#### **(f) Tangible fixed assets**

Tangible fixed assets costing £1,000 or more are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	100% on cost
Motor vehicles	10% Written down value

#### **(g) Investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

#### **(h) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### **(i) Loans and borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **(j) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2022

#### (k) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### (l) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

This position is supported by the ongoing provision of finance from the charity's bankers and improved net current liability position to date post year end.

## 2 Income from donations and legacies

	2022 £	2021 £
Donations from individuals	14,933	9,473
Grants	6,730	75,500
Regular giving and capital donations	1,034	1,194
	<u>22,697</u>	<u>86,167</u>

£6,730 (2021 - £75,500) of government grants and lottery support were received for Covid response and creation of a new website.

## 3 Income from charitable activities

	2022 £	2021 £
Travel training	30,324	64,776
Covid community support	65,214	154,594
Transport and hire	699,085	437,593
	<u>794,623</u>	<u>656,963</u>

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2022

#### 4 Analysis of expenditure on charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Community Transport Services	358,837	358,837	257,068
Depreciation, amortisation and other similar costs	26,940	26,940	11,164
Staff costs	541,701	541,701	386,805
Governance costs	4,955	4,955	4,653
	<hr/>	<hr/>	<hr/>
	932,433	932,433	659,690

£Nil (2021 - £148,719) of Job Retention scheme income has been included in Staff costs.

#### 5 Governance costs

	2022 £	2021 £
Auditor's / independent examiners remuneration	1,960	1,960
Other	2,995	2,693
	<hr/>	<hr/>
	4,955	4,653

#### 6 Net income / (expenditure) for the year / period

Net income / (expenditure) is stated after charging / (crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	22,172	22,682
Loss/(Gain) on sale of tangible fixed assets	4,768	(11,518)

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2022

#### 7 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2021: £Nil).

#### 8 Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2022 Number	2021 Number
Accessible Transport Services	45	48

The total staff costs and employee benefits were as follows:

	2022 £	2021 £
Wages and salaries	517,105	507,007
Social security	17,555	22,007
Pension costs	7,041	6,509
Job Retention Scheme	-	(148,718)
	<u>541,701</u>	<u>386,805</u>

#### 9 Staff costs and employee benefits (continued)

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

The total employee benefits of the key management personnel of the charity were £49,987 (2021: £46,510).

#### 10 Taxation

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

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2022

#### 11 Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost or valuation:			
At 1 April 2021	31,702	362,975	394,677
Additions	-	21,250	21,250
Disposals	-	(54,891)	(54,891)
Revaluation	-	-	-
At 31 March 2022	31,702	329,334	361,036
Depreciation:			
At 1 April 2021	31,702	158,838	190,540
Charge for the year	-	22,172	22,172
Impairment	-	-	-
Revaluation	-	-	-
Eliminated on disposals	-	(49,581)	(49,581)
At 31 March 2022	31,702	131,429	163,131
Net book value:			
At 31 March 2022	-	197,905	197,905
At 31 March 2021	-	204,137	204,137

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2022

#### 12 Fixed asset investments

	Other investments £	Total £
Cost or valuation		
At 1 April 2021	100	100
Additions	-	-
Disposals	-	-
Revaluation	-	-
At 31 March 2022	<u>100</u>	<u>100</u>
Impairment		
At 1 April 2021	-	-
Written off	-	-
Written back	-	-
Eliminated on disposals	-	-
At 31 March 2022	<u>-</u>	<u>-</u>
Carrying amount:		
At 31 March 2022	<u>100</u>	<u>100</u>
At 31 March 2021	100	100

Included within other investments is a 100% holding in the ordinary share capital of BATS Group Limited. A Dormant company incorporated in England and Wales. Its registered office address is Office 9, Thames Road Depot, Thames Road, Dartford, England, DA1 5QJ. At the year end, the aggregate capital and reserves of the company amounted to £100 (2021: £100) and profit for the year amounted to £nil (2021: £nil).

	2022 £	2021 £
Shares in group undertakings and participating interests	100	100
	<u>100</u>	<u>100</u>

**Bexley Accessible Transport Scheme**

**Notes to the Financial Statements**

**Year Ended 31 March 2022**

**13 Debtors**

	2022 £	2021 £
Trade debtors	66,734	83,180
Other debtors	20,344	18,326
Accrued income	-	1,621
	<u>87,078</u>	<u>103,127</u>

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

	2022 £	2021 £
Bank loans and overdrafts	27,146	40,283
Trade creditors	137,459	40,888
Other tax and social security	5,968	16,345
Accruals and deferred income	19,196	67,164
	<u>189,769</u>	<u>164,680</u>

Bank loans and overdrafts totalling £27,146 (2021 - £40,283) are secured against the assets of the charity.

**15 Creditors: amounts falling due after more than one year**

	2022 £	2021 £
Bank loans and overdrafts	9,313	36,459
	<u>9,313</u>	<u>36,459</u>

Bank loans totalling £9,313 (2021 - £36,459) are secured against the assets of the charity, notably the motor vehicle fleet.

**Bexley Accessible Transport Scheme**

**Notes to the Financial Statements**

**Year Ended 31 March 2022**

**16 Deferred income**

	Under 1 year £	Over 1 year £	Total £
At start date 2022	6,046	-	-
Additions during the year	17,196	-	17,196
Amounts released to income	(6,046)	-	-
At end date 2022	<u>17,196</u>	<u>-</u>	<u>-</u>
	Under 1 year £	Over 1 year £	Total £
At start date 2021			
Additions during the year	6,046	-	6,046
Amounts released to income			
At end date 2021	<u>6,046</u>	<u>-</u>	<u>6,046</u>

Income has been deferred to the period it relates to.

**17 Fund reconciliation**

**Unrestricted funds**

	Balance at 2021 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 2022 £
Unrestricted	172,262	817,320	(932,433)	-	-	57,149
	<u>172,262</u>	<u>817,320</u>	<u>(932,433)</u>	<u>-</u>	<u>-</u>	<u>57,149</u>
	Balance at 2020 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 2021 £
Unrestricted	88,822	743,130	(659,690)	-	-	172,262
	<u>88,822</u>	<u>743,130</u>	<u>(659,690)</u>	<u>-</u>	<u>-</u>	<u>172,262</u>

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2022

#### 18 Analysis of net assets between funds

	Unrestricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Total 2021 £
Fixed assets	197,905	197,905	204,137	204,137
Fixed asset investments	100	100	100	100
Other current assets	58,226	58,226	169,164	169,164
Other current liabilities	(189,769)	(189,769)	(164,680)	(164,680)
Creditors more than one year	(9,313)	(9,313)	(36,459)	(36,459)
Total	<u>57,149</u>	<u>57,149</u>	<u>172,262</u>	<u>172,262</u>

#### 19 Related party transactions

There are no related party transactions during the period (2021: £ nil).

**BEXLEY ACCESSIBLE TRANSPORT SCHEME**

England & Wales - Charity number 1106440

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# Accounts

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**Bexley Accessible Transport Scheme**  
(A company limited by guarantee)

**Financial Statements**  
**Year Ended 31 March 2021**

Company Number: 04374810

Charity Number: 1106440

## **Bexley Accessible Transport Scheme**

### **Financial Statements**

**Year Ended 31 March 2021**

#### **Contents**

	<b>Page</b>
Charity Reference and Administrative Details	3
Trustees' Annual Report (Including Directors' Report and Strategic Report)	4 – 6
Independent Examiner's Report	7
Statement of Financial Activities (Including Income and Expenditure Account)	8
Balance Sheet	9
Statement of Cash Flows	10
Notes to the Financial Statements	11 - 21

**Bexley Accessible Transport Scheme**

**Charity Reference and Administrative details**

**Year Ended 31 March 2021**

<b>Charity registration number</b>	1106440
<b>Company registration number</b>	04374810
<b>Trustees</b>	Mr Dennis Roberts Mr Philip Hinton Mr Terry Murphy Mr David Garner Mr Edward Boateng
<b>Chief executive officer</b>	Mrs Lorraine Evans
<b>Registered office</b>	Office 9 Thames Road Depot Thames Road, Dartford DA1 5QJ
<b>Independent examiner</b>	Mrs Michelle Adams Adams Accountancy (Bexley) Limited Heritage House 34B North Cray Road Bexley, Kent DA5 3LZ

## **Bexley Accessible Transport Scheme**

### **Trustee's Annual Report (Including Trustees Report and Strategic Report)**

#### **Year Ended 31 March 2021**

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

#### **Trustees of the charity**

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Mr Dennis Roberts  
Mr Philip Hinton  
Mr Terry Murphy  
Mr David Garner  
Mr Edward Boateng

#### **Objectives and activities**

In accordance with the memorandum of association the objects of the charity are to provide a community transport service for the inhabitants of Bexley and its neighbourhood who are in need of such services because of age, sickness or disability (mental and physical) or poverty, or because of a lack of availability of adequate and safe public passenger services.

The charity aims to achieve the core objectives by:

- Providing transport for groups and individuals at affordable rates.
- Recruiting volunteer driver and training them to minibuss awareness scheme (MIDAS) standard and accessible training.
- Providing information and advice and MIDAS training to voluntary groups operating their own minibuses and offering brokerage opportunities.
- Encouraging the best use of existing community vehicles.
- Marketing the scheme to groups with transport needs within the borough and in particular targeting disadvantaged and socially-excluded groups.
- Ensuring the management committee reflects users' views as widely as possible.
- Developing new community transport services to meet identifiable needs.
- Meeting legal and statutory obligations.

## **Bexley Accessible Transport Scheme**

### **Trustee's Annual Report (Including Trustees Report and Strategic Report)**

**Year Ended 31 March 2021**

#### **Strategic Report**

##### **Achievements and performance**

Bexley Accessible Transport Scheme stood firm with a year of uncertainty.

And the worldwide pandemic of Coronavirus.

In March 2020 seeing ALL services suspended and all Vehicles off road. The CEO has had a challenging year with the year end facing the pandemic.

With BATS vital connections with the community and the voluntary sector I am pleased to say we were able to secure funding, the biggest one from The National Lottery covid community support fund and Bexley council for the launch of the Shop N Drop service, which was a vital link in the community, ensuring digital exclusion and covid did not see people in their homes without food or medical supplies. Ending the year with the uncertainty of the coronavirus BATS CEO is working tirelessly with Bexley Local authority and strategic planning to coordinate plans for the changing future of 2021.

##### **Financial review**

There was a surplus of £83,440 compared to £3,933 last year which due primarily to losses incurred on disposals of old vehicles where the carrying value was higher than the proceeds of sale.

It is the charity's aim to build its reserves by widening its services. Our reserves are all unrestricted.

##### **Plans for future periods**

BATS aim to adapt to the pandemic, offering services in line with current requirements, support the most vulnerable at this time, and gain funding for such services.

##### **Structure, governance and management**

###### **Nature of governing document**

The Company was incorporated as a company limited by guarantee (Number 04374810) and not having a share capital on 15th February 2002 and registered as a charity (Number 1106440) on 26th October 2004.

###### **Governing document**

The Company was constituted under a memorandum, which established the objects and powers of the charitable company and is governed by its Articles of Association.

###### **Induction and training of new trustees**

The Trustees are selected for their experience and skills relevant to the tasks required of the Board at each stage. Each new Trustee is interviewed and included into the project and its objectives and mission

###### **Organisational structure**

The Trustees are responsible for the overall governance of the company and charity.

The management of the Charity is the responsibility of the Non-Executive Directors who act as Trustees for purposes of Charity Law and are elected and co-opted under the terms of the Articles of Association.

Trustees appoint Committees who meet periodically and report back to the main board. Each Committee provides regular reports to the main Board and makes recommendations to the Board on any matter within the remit of the Committee.

## **Bexley Accessible Transport Scheme**

### **Trustee's Annual Report (Including Trustees Report and Strategic Report)**

**Year Ended 31 March 2021**

#### **Relationships with related parties**

Bexley Accessible Transport Scheme is an independent Charity. The Charity owns all the issued share capital of BATS GROUP LIMITED, a dormant company registered at Companies House (number 06963718). This company has not traded, and the trustees have no plans for it to commence trading at the date of this report.

#### **Statement of trustees' responsibilities**

The Trustees (who are also directors of Bexley Accessible Transport Scheme for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charitable company and the incoming resources and application of the resources, including the net income or expenditure, of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 21<sup>st</sup> December 2021 and signed on its behalf by:



Mr Dennis Roberts  
Trustee

## **Bexley Accessible Transport Scheme**

### **Independent Examiner's Report to the Trustees of Bexley Accessible Transport Scheme**

**Year Ended 31 March 2021**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 8 to 10

#### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants England & Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Signed:  
Mrs Michelle Adams  
Institute of Chartered Accountants England & Wales  
Adams Accountancy (Bexley) Limited  
Heritage House,  
34B North Cray Road,  
Bexley,  
Kent,  
DA5 3LZ  
Date 21<sup>st</sup> December 2021

## Bexley Accessible Transport Scheme

### Statement of Financial Activities (Including Income and Expenditure Account)

Year Ended 31 March 2021

	Note	Unrestricted funds £	2021 Total £	2020 Total £
<b>Income and endowments from:</b>				
Donations and legacies	2	86,167	86,167	38,980
Charitable activities	3	656,963	656,963	1,038,884
<b>Total income and endowments</b>		<b>743,130</b>	<b>743,130</b>	<b>1,077,864</b>
<b>Expenditure on:</b>				
Charitable activities	4	(659,690)	(659,690)	(1,073,931)
<b>Total expenditure</b>		<b>(659,690)</b>	<b>(659,690)</b>	<b>(1,073,931)</b>
<b>Net income</b>		<b>83,440</b>	<b>83,440</b>	<b>3,933</b>
<b>Net movement in funds</b>	17	<b>83,440</b>	<b>83,440</b>	<b>3,933</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	17	88,822	88,822	84,889
<b>Total funds carried forward</b>	17	<b>172,262</b>	<b>172,262</b>	<b>88,822</b>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

## Bexley Accessible Transport Scheme

### Balance Sheet

Year Ended 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	204,137	233,504
Investments	12	100	100
		<hr/>	<hr/>
		204,237	233,604
<b>Current assets</b>			
Debtors	13	103,127	93,846
Cash at bank and in hand		66,037	-
		<hr/>	<hr/>
		169,164	93,846
<b>Creditors: amounts falling due within one year</b>	14	(164,680)	(167,035)
		<hr/>	<hr/>
<b>Net current assets / (liabilities)</b>		4,484	(73,189)
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		208,721	160,415
<b>Creditors: amounts falling due after more than one year</b>	15	(36,459)	(71,593)
		<hr/>	<hr/>
<b>Net assets / (liabilities)</b>		172,262	88,822
		<hr/>	<hr/>
<b>Charity Funds</b>			
Unrestricted funds	17	172,262	88,822
		<hr/>	<hr/>
<b>Total charity funds / (deficit)</b>	17	172,262	88,822
		<hr/>	<hr/>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Board on 21<sup>st</sup> December 2021

Signed on behalf of the board of trustees



Mr Dennis Roberts, Trustee

The notes on pages 11 to 21 form part of these financial statements.

## Bexley Accessible Transport Scheme

### Statement of Cash Flows

Year Ended 31 March 2021

	2021 £	2020 £
<b>Cash flow from operating activities</b>	83,440	3,933
<b>Adjustment to cash flows from non-cash items</b>		
Depreciation	22,682	26,137
Loss/(profit) on Disposal of fixed assets held for the charity's own use	(11,518)	1,570
	<hr/>	<hr/>
<b>Working capital adjustments</b>	94,604	28,500
Increase in Debtors	(9,281)	(41,181)
Increase in Creditors	7,975	32,240
	<hr/>	<hr/>
<b>Net cash flow from operating activities</b>	93,298	19,559
	<hr/>	<hr/>
<b>Cash flow from investing activities</b>		
Purchase of tangible fixed assets	-	(33,937)
Sale of tangible fixed assets	18,203	7,140
	<hr/>	<hr/>
<b>Net cash flow from investing activities</b>	18,203	(26,797)
<b>Cash flow from financing activities</b>		
Repayment of loans and borrowings	(45,464)	(35,104)
	<hr/>	<hr/>
<b>Net increase / (decrease) in cash and cash equivalents</b>	66,037	(42,342)
<b>Cash and cash equivalents at 1 April</b>	-	42,342
	<hr/>	<hr/>
<b>Cash and cash equivalents at 31 March</b>	66,037	-
	<hr/>	<hr/>

## **Bexley Accessible Transport Scheme**

### **Notes to the Financial Statements**

**Year Ended 31 March 2021**

#### **1 Summary of significant accounting policies**

##### **(a) General information and basis of preparation**

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per trustee of the charity.

The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are accessible transport for the most vulnerable members of our community.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted Accounting Practice.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each fund are set out in the notes to the financial statements.

## **Bexley Accessible Transport Scheme**

### **Notes to the Financial Statements**

**Year Ended 31 March 2021**

#### **(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity received government grants in respect of Covid-19. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

#### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

#### **(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on the spread of staff costs.

## **Bexley Accessible Transport Scheme**

### **Notes to the Financial Statements**

**Year Ended 31 March 2021**

#### **(f) Tangible fixed assets**

Tangible fixed assets costing £1,000 or more are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	100% on cost
Motor vehicles	10% Written down value

#### **(g) Investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

#### **(h) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### **(i) Loans and borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **(j) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2021

#### (k) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### (l) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

This position is supported by the ongoing provision of finance from the charity's bankers and improved net current liability position to date post year end.

## 2 Income from donations and legacies

	2021 £	2020 £
Donations from individuals	9,473	37,504
Grants	75,500	-
Regular giving and capital donations	1,194	1,476
	<u>86,167</u>	<u>38,980</u>

£75,500 (2020 - £0) of government grants and lottery support were received for Covid response and creation of a new website.

## 3 Income from charitable activities

	2021 £	2020 £
Travel training	64,776	101,562
Covid community support	154,594	-
Transport and hire	437,593	937,322
	<u>656,963</u>	<u>1,038,884</u>

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2021

#### 4 Analysis of expenditure on charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Community Transport Services	257,068	257,068	403,030
Depreciation, amortisation and other similar costs	11,164	11,164	27,707
Staff costs	386,805	386,805	638,541
Governance costs	4,653	4,653	4,653
	<hr/>	<hr/>	<hr/>
	659,690	659,690	1,073,931

£148,719 (2020 - £10,983) of Job Retention scheme income has been included in Staff costs.

#### 5 Governance costs

	2021 £	2020 £
Auditor's / independent examiners remuneration	1,960	1,960
Other	2,693	2,693
	<hr/>	<hr/>
	4,653	4,653
	<hr/>	<hr/>

#### 6 Net income / (expenditure) for the year / period

Net income / (expenditure) is stated after charging / (crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	22,682	26,137
(Gain) / loss on sale of tangible fixed assets	(11,518)	1,570

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2021

#### 7 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2020: £Nil).

#### 8 Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year/period was as follows:

	2021 Number	2020 Number
Accessible Transport Services	48	45

The total staff costs and employee benefits were as follows:

	2021 £	2020 £
Wages and salaries	507,007	615,938
Social security	22,007	25,307
Pension costs	6,509	8,279
Job Retention Scheme	(148,719)	(10,983)
	<u>386,804</u>	<u>638,541</u>

#### 9 Staff costs and employee benefits (continued)

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

The total employee benefits of the key management personnel of the charity were £46,510 (2020:£43,253).

#### 10 Taxation

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

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2021

#### 11 Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost or valuation:			
At 1 April 2020	31,702	395,139	426,841
Additions	-	-	-
Disposals	-	(32,164)	(32,164)
Revaluation	-	-	-
At 31 March 2021	31,702	362,975	394,677
Depreciation:			
At 1 April 2020	31,702	161,635	193,337
Charge for the year	-	22,682	22,682
Impairment	-	-	-
Revaluation	-	-	-
Eliminated on disposals	-	(25,479)	(25,479)
At 31 March 2021	31,702	158,838	190,540
Net book value:			
At 31 March 2021	-	204,137	204,137
At 31 March 2020	-	233,504	233,504

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2021

#### 12 Fixed asset investments

	Other investments £	Total £
Cost or valuation		
At 1 April 2020	100	100
Additions	-	-
Disposals	-	-
Revaluation	-	-
At 31 March 2021	<u>100</u>	<u>100</u>
Impairment		
At 1 April 2020	-	-
Written off	-	-
Written back	-	-
Eliminated on disposals	-	-
At 31 March 2021	<u>-</u>	<u>-</u>
Carrying amount:		
At 31 March 2021	<u>100</u>	<u>100</u>
At 31 March 2020	<u>100</u>	<u>100</u>

Included within other investments is a 100% holding in the ordinary share capital of BATS Group Limited. A Dormant company incorporated in England and Wales. Its registered office address is Office 9, Thames Road Depot, Thames Road, Dartford, England, DA1 5QJ. At the year end, the aggregate capital and reserves of the company amounted to £100 and profit for the year amounted to £nil.

	2021 £	2020 £
Shares in group undertakings and participating interests	100	100
	<u>100</u>	<u>100</u>

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2021

#### 13 Debtors

	2021 £	2020 £
Trade debtors	83,180	43,588
Other debtors	18,326	28,143
Accrued income	1,621	22,115
	<u>103,127</u>	<u>93,846</u>

#### 14 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	40,283	50,613
Trade creditors	40,888	60,402
Other tax and social security	16,345	9,043
Accruals and deferred income	67,164	46,977
	<u>164,680</u>	<u>167,035</u>

Bank loans and overdrafts totalling £40,283 (2020 - £45,432) are secured against the assets of the charity.

#### 15 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loans and overdrafts	36,459	71,593
	<u>36,459</u>	<u>71,593</u>

Bank loans totalling £36,459 (2020 - £71,593) are secured against the assets of the charity, notably the motor vehicle fleet.

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2021

#### 16 Deferred income

	Under 1 year £	Over 1 year £	Total £
At start date 2021	-	6,046	6,046
Additions during the year			
Amounts released to income			
At end date 2021	-	6,046	6,046

	Under 1 year £	Over 1 year £	Total £
At start date 2020	-	6,046	6,046
Additions during the year			
Amounts released to income			
At end date 2020	-	6,046	6,046

Income has been deferred until the client resumes normal use of services.

#### 17 Fund reconciliation

##### Unrestricted funds

	Balance at 2020 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 2021 £
Unrestricted	(88,822)	(743,130)	659,690	-	-	(172,262)
	(88,822)	(743,130)	659,690	-	-	(172,262)
	Balance at 2019 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 2020 £
Unrestricted	(84,889)	(1,077,864)	1,073,931	-	-	(88,822)
	(84,889)	(1,077,864)	1,073,931	-	-	(88,822)

## Bexley Accessible Transport Scheme

### Notes to the Financial Statements

Year Ended 31 March 2021

#### 18 Analysis of net assets between funds

	Unrestrict ed funds 2021 £	Total 2021 £	Unrestrict ed funds 2020 £	Total 2020 £
Fixed assets	204,137	204,137	233,504	233,504
Fixed asset investments	100	100	100	100
Other current assets	169,164	169,164	93,846	93,846
Other current liabilities	(164,680)	(164,680)	(167,035)	(167,035)
Creditors more than one year	(36,459)	(36,459)	(71,593)	(71,593)
Total	<u>172,262</u>	<u>172,262</u>	<u>88,822</u>	<u>88,822</u>

#### 19 Related party transactions

There are no related party transactions during the period (2020: £ nil).