RYEDALE COMMUNITY TRANSPORT CIO

England & Wales · Charity number 1109232

Details

Other names	RYECAT LTD, RYEDALE COMMUNITY TRANSPORT LTD
Status	Registered
Legal form	CIO
Registered	2005-04-26
Register	View on the Charity Commission register

Contact

Address	Ryedale Community Transport 2 Minster Court Hugden Way Norton Malton YO17 9NJ
Phone	01653699059
Email	post@ryedalect.org
Website	www.ryedalect.org

Activities

Objects: THE OBJECT OF THE CHARITABLE ORGANISATION IS TO PROVIDE A COMMUNITY TRANSPORT SERVICE FOR SUCH OF THE INHABITANTS OF RYEDALE, SCARBOROUGH & WHITBY AND SELBY DISTRICTS OF NORTH YORKSHIRE AND OF THE CITY OF YORK, WHO ARE IN NEED OF SUCH SERVICE BECAUSE OF AGE, SICKNESS OR DISABILITY (MENTAL OR PHYSICAL), OR POVERTY, OR BECAUSE OF A LACK OF AVAILABILITY OF ADEQUATE AND SAFE PUBLIC TRANSPORT SERVICES.

Activities: Ryedale Community Transport CIO provides a community based transport service for the residents of Ryedale, Scarborough & Whitby, District of Selby and the City of York, who are in need of such a service because of age, sickness, disability, poverty or because of lack of availability of adequate and safe public transport services.

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Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** RYEDALE, SCARBOROUGH , WHITBY AND SELBY DISTRICTS OF NORTH YORKSHIRE
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£665,926	£605,320	£471,872	23
2024-03-31	£570,521	£570,971	£411,266	26
2023-03-31	£521,554	£511,542	£411,716	24
2022-03-31	£514,477	£466,621	£401,704	24
2021-03-31	£391,949	£405,901	-	-

Trustees

Name	Role	Appointed
Philip Andrew RICHARDSON MBE	Chair	2019-03-05
Anne Wilson		2021-03-02
JOHN JAMES CUNNINGHAM		2023-03-07
Jonathan Fox		2025-04-08
Kenneth Gill		2026-03-03
Murray Stewart		2025-03-04
Sandra Dawn Simpson		2022-03-08
Tony Flintoft		2025-04-08

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RYEDALE COMMUNITY TRANSPORT CIO

England & Wales - Charity number 1109232

Accounts

TRUSTEES' REPORT

For the Year Ended 31st March 2025

RYEDALE COMMUNITY TRANSPORT CIO

The Trustees present their annual report together with the financial statement of the Charity for year ended 31 March 2025.

The financial statements comply with the Charities Act 2011 and the Statement of Recommended Practice for Charities (FRS102) and with the charity's governing documents.

GOVERNANCE

The Board of Trustees met regularly during the year with some joining remotely via video link due to work commitments. The members have a background in differing transport activities and social interest hence bringing a variety of relevant qualities to Board membership.

The staffing structure during the year comprised office staff of the Chief Executive Officer (CEO), Mark Harris; a Finance Manager, Office Manager, Transport Manager, Wheels2Work Manager together with a part-time transport administrator and two part-time Car Scheme Booking Coordinators. The operational transport staff consist of nine paid part-time minibus drivers, four parttime passenger assistants and a part-time Wheelchair Accessible Vehicle (WAV) driver.

Volunteers continue to donate valuable additional resources both in the administration of the organisation and as volunteer drivers.

SERVICE OBJECTIVES AND ACTIVITIES Voluntary Driver Car Scheme

The Ryedale Car Scheme provides transport, through recruitment and support of volunteer drivers, for people who do not have access to other means of transport. Volunteers use their own vehicles and receive expenses of 45p per mile. Since July 2024, at the request of North Yorkshire Council, we have developed a similar volunteer car scheme in the Whitby area and are now in the early stages of developing a further scheme in the Filey Bay area. All three schemes, Ryedale, Whitby and Filey are managed through the Ryedale Community Transport Optimise database.

The Car Schemes continue to meet more than 90% of all requests for transport although maintaining this level can be challenging. We currently have 103 active voluntary driver and are always actively seeking more. Approximately 75% of the car scheme journeys are to NHS Secondary Care hospital appointments or Primary Care doctor/optician related visits. There have been over 3710 individual journeys completed by 1449 different scheme members. Volunteers have driven over 163,000 miles.

The strategy for the Car Scheme is to continue to deliver high quality, affordable and often essential transport for those people who need personal door-to-door support to access health related and other personal appointments. Journeys in the Whitby area are currently exclusively NHS Secondary Care appointments with local surgeries coordinating their patients' transport requirements with our charity. The Filey Bay method of operation is still being developed.

Our Fleet

Ryedale Community Transport currently operates one wheelchair accessible low-floor bus, 4 accessible minibuses, 5 regular minibuses, 6 wheelchair accessible vehicles and 2 electric wheelchair accessible vehicle. These vehicles are available for hire with a driver or as self-drive if the driver holds a current MiDAS certificate. There is also a W2W van used to move mopeds.

Group Travel

This provides minibus and wheelchair accessible vehicle (WAV) transport services for voluntary organisations and community groups. For example we transported clients to and from the weekly Strong and Steady community sessions on behalf of North Yorkshire Sports. There have been 291 separate Group Travel bookings.

Individual WAV Travel

23 passengers who need to travel in their own wheelchairs have made 72 journeys, often to medical appointments, but also to social occasions.

On-demand minibus service

The Ryedale Rover on-demand trial service is part of the evolving strategy of connecting residents living in villages with no, or limited, local bus services with the wider area. It is being part funded by the National Lottery Community Fund.

One of the trial services proved so popular that it has now been established as a formal bus route by North Yorkshire Council connecting Helmsley and Malton twice weekly.

Shopping Trips

We continue to seek innovative ways in which we can help reduce rural isolation and have continued to run our occasional shopper trips enabling our members resident in Ryedale to visit local towns. These prove particularly successful in providing cohesion for elderly friendship groups to meet. In the past 12 months 42 people have made 524 journeys.

The evolvement of the Ryedale Rover on-demand bus service, together with the introduction of electric vehicles, has caused us to re-examine some of our working procedures. We continue to seek further ways that the funding provided by the National Lottery Community Fund could help reduce rural isolation and increase community cohesion

NYC Contracts

Home to School and Special Education Needs services, as well as Scheduled Bus Routes, provide a regular income stream for the charity.

In April 2024 we were awarded 4 Home to School contracts together with 2 Scheduled Bus Route Contracts.

These together with our 2 Home to School contracts for Special Educational Needs pupils at Welburn Hall provide an essential contribution to overheads and enable the resources of Ryedale Community Transport to be more resilient to change.

Wheels2Work (W2W)

The W2W scheme offers the short-term hire of mopeds to those who struggle to commute to their place of employment, education, or training due to the lack of any other viable means of transport.

The fleet currently comprises 37 mopeds which are available to anyone aged 17 or over, who live in our operating area. 6 of them are new electric mopeds which have been kindly funded by North Yorkshire Council.

During the reporting period, between 16 and 20 clients were being helped at any one time. Our new Manager remains is regular contact with our clients and, in supporting them with their use and maintenance of the mopeds, he keeps a watchful eye for signs that they are having problems paying their monthly rent. In doing so he has managed to reduce the numbers of people getting into financial difficulty because of their moped hire.

Electric vehicles

We were awarded a grant from North Yorkshire Council for the purchase of two new electric vehicles and a charging point. For this we are extremely grateful; it is far more efficient, has lower running costs and we can charge on site when not in use. One of the vehicles has been converted to allow for

the carriage of those with limited mobility and we are examining new innovative ways that these electric vehicles could be used.

RISK ANALYSIS

Where appropriate, systems and procedures have been established to mitigate the risks the charity faces. A Critical Incident Plan is updated annually. Internal control risks are minimised by the implementation of procedures for authorisation of transactions and contracts. Procedures are in place to ensure compliance with health and safety for staff, volunteers, and customers. All procedures are reviewed annually to ensure that they continue to meet the needs of the charity.

FUTURE STRATEGY

Ryedale Community Transport CIO is the sole community transport organisation serving the former Ryedale District. As we look forward, we see new opportunities to help others but also several challenges to ourselves.

Opportunities

We will continue to work closely with North Yorkshire Council in support of their transport strategy in particular sharing our expertise of managing local volunteer car schemes.

We will seek new ways to trial the use of the extra funding awarded by the National Lottery Community Fund to increase the number of people and locations who will benefit from their grant.

We will continue to engage with NHS organisations to both inform them of the work we do but also assist them as they develop their regional transport strategy. We will continue prioritizing NHS appointments within our Car Scheme.

We will seek to strengthen our connections with charities that operate across North Yorkshire to support them, where possible, with transport solutions for their activities in our area.

We will continue to engage with our local community of charities through the Ryedale Charities Together forum, continue to manage their communal bus, and provide vehicles in support of their various charity activities.

Challenges

Our main challenges are the rising costs of staff employment, the difficulty of recruiting volunteers and the additional workload on the Car Scheme, particularly in relation to NHS appointments. Our CEO has worked hard over the past year to redefine and restructure our staff roles but continuity of activity with part-time staff raises its own challenges.

Our paid drivers work on zero-hour contracts to fulfil the NYC school contracts and proposed legislation regarding these zero-hour contracts could well change the complete operating model for our charity. With the Car Scheme we rely on volunteers using their own cars, have no full-time paid drivers and ask our part-time drivers linked to contracts if they can help when a member must be transferred in their wheelchair using a WAV. This is often not possible due to contract time requirements or driver availability.

The cost of minibuses has greatly increased over recent years. We have been very fortunate to have received funding from NYC for some of our vehicles, both diesel and electric, but these cannot be used on NYC contracts. This year as some the of minibuses used on contracts age we have started to lease vehicles to remain compliant with the contract terms regarding age and mileage. The long-term cost feasibility of such a decision is being monitored.

The Trustees continue to examine all our activities to ensure that they are still compliant with current regulations, are still fit for purpose and whether the necessary manpower is available to complete them successfully and safely.

RESERVES POLICY

The Trustees consider that (unrestricted) cash reserves are required for the following reasons:

- To enable Ryedale Community Transport CIO to maintain essential core functions for a period of 12 months and have time to adjust in the event of a significant reduction in anticipated or budget income streams, or in the event of a major shift in the pattern of activities.
- To provide for unfunded staffing related costs and for unforeseen compliance costs arising from existing or new legislation and regulations.
- To provide funds of last resort in the events of unavoidable cost overruns on activities that cannot be met from restricted funds.
- To provide the ability to commission research and development work in the community, to pump-prime new projects and to maintain project continuity in the event of limited short-term funding gaps.
- To provide a source of working capital to fund additions and renewals to infrastructure and accommodation, and to provide the means of managing short term cash flow fluctuations.

The value of reserves required to meet these risks is estimated at £150,000.

FUNDING

Funding comes from two main sources: grants and contractual payments from statutory bodies and fees and charges to service users. A high proportion of funds have been received from statutory bodies, The National Lottery Community Fund and North Yorkshire Council.

The Trustees wish to thank North Yorkshire Council and The National Lottery, for their Grant Support during 2024/2025.

Trustees are appreciative of the funding received from statutory bodies and the confidence in Ryedale Community Transport that this implies.

The Trustees would also like to thank our members and everyone who contributed to the donations of over £36,000 to the Charity over the year. Their kind donations help to keep the charity and all its services running.

FUNDRAISING

The Charity did not do any active fundraising during 2024/25. Funding was generated in the form of Grants and donations.

RESPONSIBILITIES OF THE TRUSTEES

Company Law requires Trustees to prepare financial statements for each financial year, which gives a true and fair view of the affairs of the charity and of the incoming resources and application of resources for that year. In preparing these accounts Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the 'going concern' basis, unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

INDEPENDENT EXAMINERS

Hardcastle France were re-appointed as the charity's Independent Examiners at the Annual General Meeting on 4 March 2025.

Approved by the Board on 26 August 2025 and signed on its behalf:

Chair of Trustees - Philip Richardson MBE

Treasurer - Sandra Simpson

Charity number 1109232

RYEDALE COMMUNITY TRANSPORT CIO

(Charitable Incorporated Organisation)

ACCOUNTS

Year ended 31 March 2025

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

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RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

STATUS AND CHARITABLE OBJECT

Ryedale Community Transport CIO (formerly Ryecat Ltd) is a registered charity and was established on 26 April 2005. On 11 November 2019 the charity converted from a Company Limited by guarantee to a Charitable Incorporated Organisation (CIO), reporting directly to the Charities Commission for England and Wales. The Charitable Incorporated Organisation was established by a Constitution adopted on the date of changeover.

The object of the Charitable Organisation is to provide a community transport service for such of the inhabitants of Ryedale, Scarborough & Whitby and Selby Districts of North Yorkshire and of the City of York, who are in need of such service because of age, sickness or disability (mental or physical), or poverty, or because of lack of availability of adequate and safe public transport services.

Ryedale Community Transport CIO provides various community transport options including: the Ryedale Volunteer Car Scheme, The Ryedale Rover on demand Dial & Ride service, Wheelchair Accessible Travel, Minibus Travel, Wheels2Work Moped Hire, Scheduled local bus services, home to school transport, MiDAS and Passenger Assistant training.

TRUSTEES

The Trustees are the directors of the charity and those in office during the period were as follows:-

Name		Appointed	Resigned
Philip Richardson MBE	(Chair)	05/03/2019	
David Yellen	(Deputy Chair)	23/01/2019	
Sandra Simpson	(Treasurer)	08/03/2022	
Elizabeth Webb		02/03/2021	18/03/2025
Anne Wilson		02/03/2021	
Sheila Miller		08/03/2022	08/10/2024
John Cunningham		07/03/2023	
Murray Stewart		04/03/2025	

Trustees are appointed at the AGM

As per the constitution every year, at the Annual General Meeting, one-third of the trustees shall retire from office. The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. A charity trustee who has served for three consecutive terms may not be reappointed for a fourth consecutive term but may be reappointed after an interval of at least one year.

All trustees, who also form the management committee, give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

On becoming a trustee, each trustee is given a comprehensive induction pack. This provides background information about the charity and includes a copy of the constitution and any amendments made to it; and a copy of the CIO's latest trustees' annual report and statement of accounts.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

Full name of the charity:	Ryedale Community Transport CIO
Registered charity number:	1109232
Registered company number:	CE019517
Registered office of the charity:	2 Minster Court Hugden Way Norton Grove Industrial Estate Norton Malton YO17 9NJ
Independent examiner:	Hardcastle France 30 Yorkersgate Malton North Yorkshire YO17 7AW
Bankers:	Virgin Money 46 Coney Street York North Yorkshire YO1 9NQ CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF RYEDALE COMMUNITY TRANSPORT CIO

I report to the charity trustees on my examination of the accounts of Ryedale Community Transport CIO for the year ended 31 March 2025, which are set out on pages 4-24.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

LDawson

Laura Dawson ACA, CTA, FMAAT
Hardcastle France
30 Yorkersgate
MALTON
YO17 7AW
Date: 14 October 2025

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

INCOME AND EXPENDITURE ACCOUNT
For the year ended 31st March 2025

	Note	2025	2024
		£	£
INCOME	3	663,200	568,372
ADMINISTRATIVE EXPENSES	4	605,320	570,971
OPERATING SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE		57,880	(2,599)
INTEREST RECEIVABLE AND SIMILAR INCOME		2,726	2,149
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE ON ORDINARY ACTIVITIES BEFORE TAXATION		60,606	(450)
TAX ON SURPLUS INCOME	7	-	-
ORDINARY ACTIVITIES			
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE FOR THE FINANCIAL YEAR AFTER TAXATION AND RETAINED SURPLUS/(DEFICIT)		60,606	(450)
RETAINED FUNDS BROUGHT FORWARD	17	411,266	411,716
RETAINED FUNDS CARRIED FORWARD	17	471,872	411,266

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

BALANCE SHEET
As at 31st March 2025

	Note	2025	2024
		£	£
FIXED ASSETS			
Tangible assets	13	205,446	224,868
Total fixed assets		205,446	224,868
CURRENT ASSETS			
Stock		918	701
Debtors	14	64,133	56,619
Cash at bank and in hand	19	239,552	167,928
Total current assets		304,603	225,248
LIABILITIES: Amounts falling due within one year	15	38,177	38,850
Net current assets		266,426	186,398
Total assets less current liabilities		471,872	411,266
Provision for liabilities		-	-
Total net assets	21	471,872	411,266
THE FUNDS OF THE CHARITY			
Unrestricted funds:			
Designated funds		73,170	73,170
General funds		120,433	138,969
Total unrestricted funds		193,603	212,139
Restricted funds		278,269	199,127
Total charity funds	17	471,872	411,266

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

BALANCE SHEET (Continued)
As at 31st March 2025

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and Charity Act 2011 with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the Board on 14 October 2025 and signed on its behalf:

P. A. Richardson

Chair of Trustees - Philip Richardson MBE

Treasurer - Sandra Simpson

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st March 2025

	Note	Designated Funds	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
		£	£	£	£	£
Income and endowments from:						
Donations and legacies		-	-	36,650	**36,650**	17,984
Charitable activities		-	56,569	196,177	**252,746**	195,556
Fundraising activities		-	-	72,541	**72,541**	57,871
Other trading activities		-	301,263	-	**301,263**	296,961
Investment income		-	2,726	-	**2,726**	2,149
Total income and endowments	3	-	360,558	305,368	**665,926**	570,521
Expenditure on:						
Raising funds						
Costs of generating voluntary income		-	6,474	-	**6,474**	6,000
Charitable activities						
Ryedale Volunteer Car Scheme		-	-	54,143	**54,143**	57,011
The National Lottery		-	-	-	**-**	37,000
Capital Grant Funding		-	-	17,315	**17,315**	-
Ryedale Rover		-	-	41,159	**41,159**	14,310
Wheels to Work		-	-	86,365	**86,365**	75,741
Wheelchair Accessible Vehicles		-	-	21,081	**21,081**	22,799
Tucano Low Floor Minibus		-	-	11,161	**11,161**	11,160
Core Development & Governanace		-	-	910	**910**	17,140
Fleet Travel		-	12,610	-	**12,610**	42,511
Other trading activities						
Contract costs		-	354,102	-	**354,102**	287,299
Total Expenditure	4	-	373,186	232,134	**605,320**	570,971
Net income/expenditure		-	(12,628)	73,234	**60,606**	(450)
Transfers between funds	12		(5,908)	5,908	**-**	-
Other recognised gains/losses		-	-	-	**-**	-
Net movement in funds			(18,536)	79,142	**60,606**	(450)
Reconciliation of Funds						
Total funds brought forward		73,170	138,969	199,127	**411,266**	411,716
Total funds carried forward		73,170	120,433	278,269	**471,872**	411,266

Movements in funds are disclosed in Note 21 to the financial statements.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

STATEMENT OF CASHFLOWS
For the year ended 31st March 2025

	Note	2025 £	2024 £
Net cash used in operating activities	**20**	109,680	12,116
Cashflows from investing activities			
Interest Income		2,726	2,149
Sale of tangible assets		26,782	833
Net cash provided by investing activities		29,508	2,982
Cashflows from financing activities			
Purchase of tangible assets	**13**	67,564	87,739
Cash used in financing activities		67,564	87,739
Change in cash and cash equivalents in the year		71,624	(72,641)
Cash and cash equivalents brought forward	**19**	167,928	240,569
Cash and cash equivalents carried forward	**19**	239,552	167,928

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2025

1 BASIS OF PREPARATION

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) and with the Charities Act 2011.

Fund accounting

* Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

* Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes. In the case of RyedaleCT they are earmarked for Asset Replacement.

* Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

2 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

2.1 INCOME

Income represents resources received in the form of grants, donations and contractual payments to support and promote an effective voluntary sector, and to fund direct charitable activities. The following policies are applied to particular categories of income.

Recognition of income

All incoming resources are included in the Statement of Financial Activities (SoFA) when:

* the charity becomes entitled to the resources;
* it is more likely than not that the charity will receive the resources; and
* the monetary value can be measured with sufficient reliability.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2025

ACCOUNTING POLICIES *Continued*

Offsetting
There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP.

Grants and donations
Grants and donations are recognised in the Statement of Financial Activities (SoFA) when the general income recognition criteria have been met. In the case of performance related grants, income is only recognised in the SoFA when the performance related conditions have been met.

Legacies
Legacies are recognised in the Statement of Financial Activities (SoFA) in the year of receipt.

Government grants
The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts
Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation.

Contractual income
Contractual income is included in the Statement of Financial Activities (SoFA) once the goods or service have been provided.

Income from interest
Interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from car scheme members
All monies received from Car Scheme members are voluntary donations and are recognised in Donations and Legacies.

Settlement of insurance claims
Insurance claims are included in the Statement of Financial Activities (SoFA) when the general income recognition criteria have been met and are included as an item of other income.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2025

ACCOUNTING POLICIES *Continued*

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised in the period in which they are incurred, where there is a legal or constructive obligation committing the charity to pay out resources and the amount can be measured with reasonable certainty. The expenditure is allocated to the particular activity to which the cost relates. Expenditure that includes any VAT which cannot be fully recovered is reported as part of the expenditure to which it relates.

Governance and support costs

Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

Support costs include central functions and are allocated on a basis designed to reflect the use of the resources. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. an agreed percentage based on use of resources as set out in Note 4.

Employment costs have been allocated on the basis of time spent. Other costs have been allocated wherever possible on an actual basis, otherwise in proportion to relevant staff hours.

Redundancy

The charity made no redundancy payments during the reporting period.

Pension

The charity operates a defined contribution scheme. Contributions payable for the year are charged to the Statement of Financial Activities (SoFA).

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation, resulting from a past event, that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2025

ACCOUNTING POLICIES *Continued*

2 ASSETS

Tangible fixed assets

Fixed assets (excluding investments) are stated at a cost less accumulated depreciation. Costs of minor additions are not capitalised. Depreciation is provided at the following annual rates in order to write off the cost of each asset over its estimated useful life: -

	Rate	Method
Petrol Mopeds	33.33%	Straight line basis
Electric Mopeds	25%	Straight line basis
Vehicles	25%	Straight line basis
Tucano bus & electric vehicle	14.29%	Straight line basis
Computers & office equipment	25%	Straight line basis
Fixtures & fittings	25%	Straight line basis

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Stock

Stock is valued at the lower of cost and net realisable value.

Debtors

Trade and other debtors have been measured on initial recognition at settlement amount after any trade discounts. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Deferred income

Deferred income is income that is subject to performance-related conditions received in advance of the services required by that condition. Deferred income is released to income in the reporting period in which the performance related or other conditions are met.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2025

3 INCOME

	Unrestricted	Restricted funds	2025 Total	2024 Total
	£	£	£	£
Donations & Legacies				
Donations - Other	-	1,559	**1,559**	571
Donations - Ryedale Volunteer Car Scheme	-	35,091	**35,091**	17,413
	-	36,650	**36,650**	17,984
Charitable Activities				
Ryedale Volunteer Car Scheme	-	66,136	**66,136**	32,442
Ryedale Rover	20,000	42,369	**62,369**	15,848
Fleet Travel	36,036	-	**36,036**	33,595
Wheels to Work	-	62,085	**62,085**	59,423
Core Development & Governance	533	23,560	**24,093**	17,248
Charities Together	-	2,027	**2,027**	-
The National Lottery Fund	-	-	**-**	37,000
	56,569	196,177	**252,746**	195,556
Raising Funds				
Grants for Vehicles	-	69,092	**69,092**	50,513
Grant for Website	-	-	**-**	2,500
WAV for Charities Together	-	3,449	**3,449**	4,858
	-	72,541	**72,541**	57,871
Other trading activities				
Contracts	274,481	-	**274,481**	296,128
Sale of Assets	26,782	-	**26,782**	833
	301,263	-	**301,263**	296,961
Income from investments				
Interest received	2,726	-	**2,726**	2,149
	2,726	-	**2,726**	2,149
TOTAL INCOME	**360,558**	**305,368**	**665,926**	**570,521**

4 ANALYSIS OF EXPENDITURE & SUPPORT COSTS

	Basis of Allocation	Ryedale Volunteer Car Scheme	Wheels to Work	Core Development/ Governance	Charities Together Vehicle	Low Floor Minibus	Wheelchair Accessible Vehicles	Contracts	Ryedale Rover	Fleet Travel	Cost of Generating Funds	Capital Grant Funding	**Total 2025**	**Total 2024**
		£	£	£	£	£	£	£	£	£	£	£	£	£
Costs directly allocated to activities														
Staff costs	Direct	21,416	19,948	-	-	-	-	168,169	24,108	-	-	-	**233,641**	226,236
Staff expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	**-**	693
Volunteer expenses	Direct	17,869	-	-	-	-	-	174	25	1,513	-	-	**19,581**	13,624
Room Hire/AGM Expenses	Direct	-	-	-	-	-	-	21	-	-	-	-	**21**	-
Telephones	Direct	94	42	-	-	-	-	-	-	-	-	-	**136**	503
Postage, printing, and publicity	Direct	3,631	-	-	-	-	-	-	-	7	-	-	**3,638**	3,202
Bank Charges	Direct	-	-	-	-	-	-	-	-	-	-	-	**-**	33
Misc & disbursements	Direct	-	-	-	-	-	-	-	-	-	-	-	**-**	815
Provision for Bad Debts	Direct	-	-	-	-	-	-	-	-	-	-	-	**-**	300
MIDAS equipment & materials	Direct	-	-	910	-	-	-	-	-	-	-	-	**910**	167
Vehicle Insurance	Direct	-	21,840	-	1,610	-	-	9,292	258	773	-	6,122	**39,895**	34,576
Motoring costs	Direct	-	14,622	-	2,002	-	-	60,471	69	8,191	-	429	**85,784**	94,163
Vehicle Hire / Lease	Direct	-	-	-	-	-	-	22,820	-	-	-	-	**22,820**	-
Covid-19 - PPE/Cleaning	Direct	-	-	-	-	-	-	-	-	-	-	-	**-**	-
Depreciation	Direct	-	13,216	-	7,549	11,161	9,920	33,466	-	-	910	10,764	**86,986**	80,672
Support Costs allocated to activities														
Management & admin staff	Staff Time	6,879	10,318	-	-	-	-	37,834	10,318	-	3,439	-	**68,788**	70,399
Premises	Usage	1,919	2,878	-	-	-	-	9,593	2,878	959	959	-	**19,186**	18,117
Staff & trustee expenses	Usage	-	-	-	-	-	-	-	-	-	-	-	**-**	717
Training (staff, trustees & volunteers)	Usage	-	-	-	-	-	-	585	-	-	-	-	**585**	1,135
Telephones, internet	Usage	240	360	-	-	-	-	1,201	360	120	120	-	**2,401**	2,587
Postage, stationery, printing, publicity and office cos	Usage	1,700	2,550	-	-	-	-	8,501	2,550	850	850	-	**17,001**	14,927
Insurance	Usage	88	132	-	-	-	-	440	132	44	43	-	**879**	1,867
Accountancy and Professional Services	Usage	254	380	-	-	-	-	1,267	380	127	127	-	**2,535**	4,436
Card Charges	Usage	27	39	-	-	-	-	135	40	13	13	-	**267**	17
Misc & disbursements	Usage	26	40	-	-	-	-	133	41	13	13	-	**266**	1,785
Total Expenditure		54,143	86,365	910	11,161	11,161	9,920	354,102	41,159	12,610	6,474	17,315	**605,320**	570,971

Basis of allocation

Management and Administrative staff costs have been apportioned on the basis of staff time spent on an activity. All other support costs have been apportioned using an agreed percentage based on the usage of resources.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2025

5 ANALYSIS OF RECEIPTS OF GRANTS

Analysis of Revenue grant receipts:		**2025** **£**	**2024** **£**
Funding Body	**Description**		
North Yorkshire Council	Core funding of the charity via a voluntary sector agreement.	**23,560**	56,300
North Yorkshire Council	W2W funding (from the Core Funding)	**35,340**	-
North Yorkshire Council	Car Scheme/Dial&Ride funding based on number of passenger journeys undertaken in the year.	**20,447**	13,233
North Yorkshire Council	Car Scheme funding on capped medical journey costs	**12,955**	8,314
North Yorkshire Council	50% contribution to run the Ryedale Rover	**-**	1,500
North Yorkshire Council	Website Development	**-**	2,500
North Yorkshire Council	Locality Budget Funding contribution towards start up Car Scheme in Filey & Humanby	**850**	-
The National Lottery	The Ryedale Rover demand responsive transport project commenced in March 2021. This project is lottery funded for 5 years	**58,000**	37,000
		151,152	118,847

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2025

5 ANALYSIS OF RECEIPTS OF GRANTS *Continued*

Analysis of Capital grant receipts:		**2025** £	**2024** £
Funding Body	**Description**		
North Yorkshire Council	Contribution towards the purchase of new Electric vehicles	**69,092**	-
North Yorkshire County Council	Contribution towards a new WAV for Charities together	-	4,858
North Yorkshire County Council	Contribution towards the purchase of a new Minibus	-	45,513
Bernard Sunley Trust	Contribution towards the purchase of a new Minibus	-	5,000
		69,092	55,371

6 NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging: -	**2025** £	**2024** £
Depreciation	**86,986**	80,672
Operating lease - equipment	**22,820**	2,513
Independent examiner's fees	**2,535**	2,600
Professional Fees	-	-
(Profit) on disposal of fixed assets	**(26,782)**	(833)

7 TAXATION

The company is accepted as a charity for tax purposes and is exempt from tax on its income or gains to the extent that they are applied for charitable purposes.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2025

8 PAID EMPLOYEES

Staff costs were as follows:	2025 £	2024 £
Salaries and wages	**283,673**	279,796
Social security costs	**10,717**	8,813
Pension (defined contribution pension plan)	**8,039**	8,026
	302,429	296,635
Redundancy	**-**	-
	302,429	296,635

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

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

2025 Number	2024 Number
23	26

9 TRANSACTIONS WITH TRUSTEES

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024 - £nil). No charity trustee received payment for professional or other services supplied to the charity (2024 - £nil). No charity trustee received reimbursement for travel expenses incurred in the year (2024 - £nil).

During the year 2 members of the board of trustees (2024 - 2) were actively involved as volunteer drivers on the Car Scheme. Volunteer drivers receive reimbursement at 45p per mile from the car scheme members for their journeys.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2025

10 DEFINED CONTRIBUTION PENSION SCHEME

The company operates defined contribution pension schemes on behalf of its employees. The assets of the scheme are held separately from those of the company in independently administered funds. The total charge included in the accounts amounts to £8,039 (2024 - £8,026). At the balance sheet date there were owing contributions of £102 (2024 - £369).

Pension expenses relating to staff allocated to a particular activity have been allocated directly to that activity. Pension expenses relating to management and administration support costs have been allocated using an agreed percentage based on the usage of resources.

11 RELATED PARTY TRANSACTIONS

There are no related party transactions.

12 TRANSFERS BETWEEN FUNDS

	2025 £	2024 £
Restricted Funds	5,908	-
Designated Fund	-	(1,250)
Unrestricted Funds	(5,908)	1,250
	-	-

13 TANGIBLE FIXED ASSETS

	Motor Vehicles £	Mopeds £	Computers & Equipment £	Fixtures & Fittings £	Total £
COST					
As at 1st April 2024	552,094	77,159	10,109	13,268	**652,630**
Additions	51,079	11,875	-	5,495	**68,449**
Disposals	(96,049)	(21,694)	-	-	**(117,743)**
At 31st March 2025	507,124	67,340	10,109	18,763	**603,336**
DEPRECIATION					
As at 1st April 2024	353,408	53,240	9,102	12,012	**427,762**
Charge for year	69,605	15,195	671	1,515	**86,986**
Eliminated on disposal	(96,049)	(20,809)	-	-	**(116,858)**
At 31st March 2025	326,964	47,626	9,773	13,527	**397,890**
NET BOOK VALUE					
As at 31st March 2025	**180,160**	**19,714**	**336**	**5,236**	**205,446**
As at 31st March 2024	198,686	23,919	1,007	1,256	224,868

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2025

14 DEBTORS

	2025	2024
	£	£
Debtors:		
Trade Debtors	**34,810**	32,025
Prepayments	**6,924**	8,145
VAT Liability	**3,669**	16,449
Other debtors	**18,730**	-
	64,133	56,619

15 CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Creditors:		
Trade Creditors	**5,012**	9,610
Accruals and deferred income	**28,688**	4,807
W2W Bonds	**4,375**	5,398
PAYE & NIC	**-**	5,600
Other creditors	**102**	13,435
	38,177	38,850

16 DEFERRED INCOME

Deferred income is income that has been invoiced/received in the financial reporting period but the services or performance-related conditions have not yet been met. Deferred income is released to income in the reporting period in which the performance related or other conditions are met.

	2025	2024
	£	£
Balance at the start of the reporting period	**72**	69,013
Amount added in current period	**19,500**	72
Amounts released in current period	**(72)**	(69,013)
Balance at the end of the reporting period	**19,500**	72

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2025

17 MOVEMENTS IN CHARITY FUNDS

Analysis of movement in funds - current year

	1 April 2024	Incoming	Outgoing	Transfers	Gains/ (Losses)	31 March 2025
	£	£	£	£	£	£
Restricted funds						
Ryedale Volunteer Car Scheme	(2,365)	102,786	54,143	-	48,643	46,278
Ryedale Rover	12,658	42,369	41,159	-	1,210	13,868
Wheels to Work	32,739	62,085	86,365	-	(24,280)	8,459
Capital Grant Funding	-	69,092	17,315	5,908	57,685	57,685
Core Development & Governance	-	23,560	910	-	22,650	22,650
Wheelchair Accessible Vehicles	98,953	-	9,920	-	(9,920)	89,033
Tucano Low Floor Minibus	38,113	-	11,161	-	(11,161)	26,952
Charities Together	19,029	5,476	11,161	-	(5,685)	13,344
Total restricted funds	199,127	305,368	232,134	5,908	79,142	278,269
Unrestricted funds						
Designated funds	73,170	-	-			73,170
General funds	138,969	360,558	373,186	(5,908)	(18,536)	120,433
Total unrestricted funds	212,139	360,558	373,186	(5,908)	(18,536)	193,603
Total funds	411,266	665,926	605,320	-	60,606	471,872

Analysis of movement in funds - previous year

	1 April 2023	Incoming	Outgoing	Transfers	Gains/ (Losses)	31 March 2024
	£	£	£	£	£	£
Restricted funds						
Ryedale Volunteer Car Scheme	1,720	52,926	57,011	-	(4,085)	(2,365)
Ryedale Rover	11,120	15,848	14,310	-	1,538	12,658
Wheels to Work	49,057	59,423	75,741	-	(16,318)	32,739
Core Development & Governance	-	17,140	17,140	-	-	-
Wheelchair Accessible Vehicles	58,360	50,513	9,920		40,593	98,953
Tucano Low Floor Minibus	49,273	-	11,160	-	(11,160)	38,113
Charities Together	27,050	4,858	12,879	-	(8,021)	19,029
The National Lottery	-	37,000	37,000	-	-	-
Total restricted funds	196,580	237,708	235,161	-	2,547	199,127
Unrestricted funds						
Designated funds	74,420	-	-	(1,250)	(1,250)	73,170
General funds	140,716	332,813	335,810	1,250	(1,747)	138,969
Total unrestricted funds	215,136	332,813	335,810	-	(2,997)	212,139
Total funds	411,716	570,521	570,971	-	(450)	411,266

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2025

17 MOVEMENTS IN CHARITY FUNDS *continued*

Restricted Funds

Ryedale Volunteer Car Scheme - is a fund set up to provide transport, through recruitment and support of volunteer drivers, for people who do not have access to other means of transport. Funding is received from the North Yorkshire Council with additional income received through NHS contracts, other grant funding and voluntary donations. Costs recovered from voluntary and statutory organisations making use of the service are also credited to the fund.

Ryedale Rover - is a project to build a demand responsive bus service in Ryedale to support those areas that receive little or no public transport services. It is supported by the National Lottery Community Fund with additional income received through passenger fares and donations. The Lottery funding started in March 2021 and is due to run for five years.

Wheels to Work - is a fund to develop and operate a scheme of hiring mopeds to people who are experiencing difficulty with access to work, training, volunteering or college, because of the lack of suitable public or private transport. The scheme is supported by North Yorkshire Council, other grant funding and hire charges from users.

Core development and governance - North Yorkshire Council continues to support Ryedale Community Transport via its Voluntary Sector Agreement which provides a grant towards core funding of the organisation. Part of this funds supports the delivery of the Wheels to Work moped loan scheme for Ryedale. The balance of the grant supports the development and core administration of the other services provided by Ryedale Community Transport for the benefit of Ryedale residents.

Wheelchair Accessible Vehicles - is a fund to develop a small fleet of wheelchair accessible vehicles (these vehicles are larger than cars but smaller than a minibus) in order to provide a demand responsive transport service and self drive accessible transport service to local groups and residents of Ryedale. Six vehicles are on fleet, including one all electric 8 seater bus. They were all purchased with Funding and donations. The present balance represents the future depreciation charge due on the vehicles.

Tucano Low Floor - represents funding that paid for the Low Floor minibus. The present balance represents the future depreciation charge due on the vehicle.

Capital Grant Funding - is a fund for when a grant is received for the specific purpose of purchasing or assisting to purchase a vehicle. The income received is deemed to be restricted, however, once the vehicle has been purchased and there are no restrictions on its use the vehicle and balance on the fund is transferred to unrestricted general funds.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2025

17 MOVEMENTS IN CHARITY FUNDS *continued*

Unrestricted Funds

Designated fund - The replacement of vehicles and computer equipment is essential for the continuation of Ryedale Community Transport's operations, so a proportion of the charity's general reserves has been earmarked for the replacement of assets.

General fund - This is the 'free reserves' after allowing for the designated fund. The operations carried out under the general fund are fleet operations. This comprises of Home to School Contracts, Scheduled Bus Services, MiDAS training, Fleet Travel and Self drive hire. All carried out using RyedaleCTs fleet of Minibuses and Wheelchairs Accessible Cars.

18 ANNUAL COMMITMENTS UNDER OPERATING LEASES

As at 31 March 2025 the company had two annual operating lease commitments (per year) which expire as follows:

	2025	2024
	£	£
Two - five years	-	2,121
Under two years	22,820	-
	22,820	2,121

19 CASH AT BANK AND IN HAND

	2025	2024
	£	£
Short term deposits	**47,085**	19,458
Cash at bank and on hand	**192,467**	148,470
	239,552	167,928

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2025

20 RECONCILIATION OF NET CASH

	2025 £	2024 £
Net movement in funds	60,606	(450)
Add back depreciation charge	86,986	80,672
Deduct profit on sale of tangible assets	(26,782)	(833)
Deduct interest income shown	(2,726)	(2,149)
Decrease (increase) in stock	(217)	-
Decrease (increase) in debtors	(7,514)	4,909
Increase (decrease) in creditors	(673)	(70,033)
Net cash used in operating activities	109,680	12,116

21 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated funds £	General funds £	Restricted funds £	Total £
Tangible fixed assets	-	60,522	144,924	205,446
Investments	-	-	-	-
Current assets	73,170	74,213	157,220	304,603
Current liabilities	-	(14,302)	(4,375)	(18,677)
Deferred Income	-	-	(19,500)	(19,500)
	73,170	120,433	278,269	471,872

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

INCOME AND EXPENDITURE ACCOUNT
For the year ended 31st March 2025

	2025	2024
	£	£
Income		
Donations and legacies	36,650	17,984
Revenue grants	151,152	118,847
Capital grants	69,092	55,371
Fees and other earned income	379,524	375,337
Interest receivable	2,726	2,149
Profit on sale of fixed assets	26,782	833
	665,926	570,521
Expenses		
Salaries, national insurance & pension contributions	302,429	296,635
Premises	19,186	18,117
Staff and trustee expenses	21	1,410
Training (staff, trustees and volunteers)	585	1,135
Volunteer expenses	19,581	13,624
Telephone, fax and internet	2,537	3,090
Postage, stationery, printing, publicity and office costs	21,549	18,296
Insurance	40,774	36,443
Accountancy and professional fees	2,535	4,436
Other fees and miscellaneous disbursements	266	2,600
Bank charges	267	50
Bad debt provision	-	300
Vehicle operating costs	85,784	94,163
Vehicle hire/lease	22,820	-
Depreciation	86,986	80,672
	605,320	570,971
NET SURPLUS/(DEFICIT) FOR THE YEAR	60,606	(450)

RYEDALE COMMUNITY TRANSPORT CIO

England & Wales - Charity number 1109232

Accounts

RYEDALE COMMUNITY TRANSPORT CIO

Trustees' Annual Report for the period 11 November 2023 to 10 November 2024

The Trustees present their annual report together with the financial statement of the Charity for year end 31 March 2024.

The financial statements comply with the Charities Act 2011 and the Statement of Recommended Practice for Charities (FRS102) and with the charity's governing documents.

STATUS AND CHARITABLE OBJECT

Ryedale Community Transport converted to a Charitable Incorporated Organisation (CIO) on 11 November 2019. The Charity number 1109232 remains unchanged, having been registered as a charity since 26 April 2005.

The Object of the Charitable Organisation is to provide a community transport service for such of the inhabitants of Ryedale, Selby, Scarborough & Whitby Districts of North Yorkshire and of the City of York, who need such service due to age, sickness, or disability (mental or physical), poverty, or the lack of availability of adequate and safe public transport services.

Ryedale Community Transport provides various community transport options including: the Ryedale Volunteer Car Scheme, Wheelchair Accessible Travel, Minibus Travel, Wheels2Work (W2W) Moped Hire, Scheduled and non-scheduled local bus services and home to school transport. It delivers courses, by means of our newly qualified trainer, designed for the mini-bus driver awareness scheme (MiDAS).

TRUSTEES

The Trustees are the directors of the charity and those in office during the period were:

Name		Appointed	Resigned
Philip Richardson MBE	(Chair)	05/03/2019	
David Charles Yellen		23/01/2019	
Anne Wilson		02/03/2021	
Elizabeth Ellen Webb		02/03/2021	
Sandra Simpson	(Treasurer)	08/03/2022	
Sheila Miller		08/03/2022	08/10/2024
John Cunningham		07/03/2023	

Shelia Miller resigned after reaching her 90th birthday having served for 15 years as a volunteer driver before being appointed as a Trustee in 2022. During this period she has championed the service of our car scheme amongst our community and within the many other charities she supports. In particular she has informed our local NHS services of our activities and capabilities.

All Trustees form the management committee, give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Trustees met regularly during the year with some joining remotely via video link due to work commitments. This operates successfully with those in employment who contribute their expertise in their limited free time.

We were pleased to appoint Mark Harris as our new Chief Officer in January 2024. Mark joined us after a successful career in the military and subsequently various business appointments at Director and Chief Operating Officer level.

Mark arrived at a time of turbulence following the resignation of the previous Fleet Manger and Wheels2Work Manager. They have been successfully replaced by Barry Morgan and Frank Godber but unfortunately, we have recently been informed that our Finance Manager Kim Lees must resign on medical grounds.

Since his arrival Mark has implemented weekly management meetings, team briefings and updated working practices and policies which have ensured improved performance allowing staff to cover each other's desks during sickness and holiday absences. There is a renewed sense of purpose amongst all staff.

SERVICE OBJECTIVES AND ACTIVITIES

The Ryedale Car Scheme provides transport, through recruitment and support of volunteer drivers, for people who do not have access to other means of transport. Volunteers use their own vehicles and receive expenses of 45p per mile.

Volunteers provide the corner stone of our charity; they choose to volunteer for a variety of reasons. For some, it offers the chance to give something back to the community or make a difference to the people around them. For others it provides an opportunity to develop new skills or build on existing experience and knowledge. Regardless of the motivation, what unites them all is that they find it both challenging and rewarding.

The Car Scheme continues to meet more than 90% of all requests for transport, although maintaining this level can be challenging. It is proving difficult to find volunteer drivers. There have been over 3440 individual journeys in the past 12 months completed by 637 different scheme members. A total of over 122,000 miles.

The strategy for the Car Scheme is to continue to deliver high quality, affordable and often essential transport for those people who need personal door-to-door support to access health related and other personal appointments. The NHS transport service is failing and this is a worry for those elderly patients who need transport to get to their appointments. Over 47% of our car scheme journeys were used for NHS Secondary Care hospital appointments with a further 24% being used for Primary Care doctor/optician related visits.

Our scheme which operates for residents of Ryedale has proved so successful that we have been approached by North Yorkshire Council to run a pilot scheme in Whitby and The Coast area. This commenced in July 2024 for NHS Secondary Care appointments. The medical practices in the area, who signpost their patients to our service, are finding it a resounding success for the local community but its long-term success depends on local volunteers offering to drive their cars. We have forged a working relationship with other local charities within the Whitby Alliance Group to help us but they are also seeking volunteers.

Our Fleet

Ryedale Community Transport currently operates one wheelchair accessible low-floor bus, 4 accessible minibuses, 5 regular minibuses, 6 wheelchair accessible vehicles and 2 electric wheelchair accessible vehicle. These vehicles are available for hire with a driver or as self-drive. There is also a W2W van used to move mopeds.

Group Travel

This provides minibus and wheelchair accessible vehicle (WAV) transport services at affordable rates for voluntary organisations and community groups. An example of this is we transport clients weekly to and from the Strong and Steady community sessions on behalf of North Yorkshire Sports. There have been 519 separate hires to 24 different organisations.

Individual WAV Travel

23 passengers who need to travel in their own wheelchairs have made 143 journeys often to medical appointments but also to social occasions.

Ryedale Rover on-demand service

The Ryedale Rover on-demand trial service is part of the evolving strategy of connecting residents living in villages with no, or limited, local bus services with the wider area. It is being part funded by the National Lottery Community Fund.

One of the trial services proved so popular that it has now been established as a formal bus route by North Yorkshire Council connecting Helmsley and Malton twice weekly.

We continue to seek innovative ways in which we can help reduce rural isolation and have continued to run our occasional shopper trips enabling our members resident in Ryedale to visit local towns. These prove particularly successful in providing cohesion for elderly friendship groups to meet. In the past 12 months 95 people have made 686 journeys.

The evolvement of the Ryedale Rover on-demand bus service together with the introduction of electric vehicles have caused us to re-examine some of our working procedures and seek further ways that the opportunity provided by the Community Fund can help reduce rural isolation and increase community cohesion could be used.

NYC Contracts

Home to School and Special Education Needs services, as well as Scheduled Bus Routes, provide a regular income stream for the charity.

In April we were awarded 4 Home to School contracts together with 2 Scheduled Bus Route Contracts. They expire in April 2026 with two one-year options to extend until April 2028.

These together with our 2 Home to School contracts for Special Educational Needs pupils at Welburn Hall provide an essential contribution to overheads and enable the resources of Ryedale Community Transport to be more resilient to change.

Wheels2Work (W2W)

The W2W scheme offers the short-term hire of mopeds to those who struggle to commute to their place of employment, education, or training due to the lack of any other viable means of transport.

The fleet currently comprises 34 mopeds which are available to anyone aged 17 or over, who live in our operating area. 6 of them are new electric mopeds which have been kindly funded by North Yorkshire Council taking the total number of electric mopeds to 10.

We helped 37 people during the period and our new Manager remains is regular contact with our clients. In addition to supporting them with their use and maintenance of the mopeds he keeps a watchful eye for signs that they are having problems paying their monthly rent. In doing so he has managed to reduce the numbers of people getting into financial difficulty because of their moped hire.

Electric vehicles

We were awarded a grant from North Yorkshire Council for the purchase of a new electric vehicle and charging point. For this we are extremely grateful; it is far more efficient, has lower running costs and we can charge on site when not in use. It has been converted to allow for the carriage of those with limited mobility and we are examining new innovative ways that this vehicle could be used.

RISK ANALYSIS

Where appropriate, systems and procedures have been established to mitigate the risks the charity faces. A Critical Incident Plan is updated annually. Internal control risks are minimised by the implementation of procedures for authorisation of transactions and contracts. Procedures are in place to ensure compliance with health and safety for staff, volunteers, and customers. All procedures are reviewed annually to ensure that they continue to meet the needs of the charity.

FUTURE STRATEGY

Ryedale Community Transport CIO is the sole community transport organisation serving the former Ryedale District. As we look forward we see new opportunities to help others but also a number of challenges to ourselves.

Opportunities

We will continue to work closely with North Yorkshire Council in support of their transport strategy in particular sharing our expertise of managing local volunteer car schemes.

We will seek new ways to trial the use of the funding awarded by the National Lottery Community Fund in an attempt to increase the number of people and locations who will benefit from their grant.

We will continue to engage with NHS organisations to both inform them of the work we do but also assist them as they develop their regional transport strategy. We will continue prioritizing NHS appointments within our Car Scheme.

We will seek to strengthen our connections with charities that operate across North Yorkshire in order to support them, where possible, with transport solutions for their activities in our area.

We will continue to engage with our local community of charities through the Ryedale Charities Together forum, continue to manage their communal bus, and provide vehicles in support of their various charity activities.

Challenges

Our main challenges are the rising costs of staff employment, the difficulty of recruiting volunteers and the additional workload, particularly in relation to NHS appointments. Our Chief Officer has worked hard over the past year to redefine and restructure our staff roles but continuity of activity with part-time staff who have holidays and periods of sickness raises its own challenges.

Our paid drivers work on zero-hour contracts to fulfil the NYC school contracts and proposed legislation regarding these zero-hour contracts could well change the complete operating model for our charity. With the Car Scheme we rely on volunteers using their own cars, have no full-time paid drivers and ask our part-time drivers linked to contracts if they can help

when a member must be transferred in their wheelchair using a WAV. This is often not possible due to contract time requirements or driver availability.

The cost of mini-buses have greatly increased over recent years. We have been very fortunate to have received funding from NYC for some of our vehicles, both diesel and electric, but these cannot be used on NYC contracts. This year as some the of mini-buses used on contracts age we have started to lease vehicles to remain compliant with the contract terms regarding age and mileage. The long term cost feasibility of such a decision is being monitored.

The Trustees continue to examine all our activities to ensure that they are still compliant with current regulations, are still fit for purpose and whether the necessary manpower is available to complete them successfully and safely.

RESERVES POLICY

The Trustees consider that (unrestricted) cash reserves are required for the following reasons:

- To enable Ryedale Community Transport CIO to maintain essential core functions for a period of 12 months and have time to adjust in the event of a significant reduction in anticipated or budget income streams, or in the event of a major shift in the pattern of activities.
- To provide for unfunded staffing related costs and for unforeseen compliance costs arising from existing or new legislation and regulations.
- To provide funds of last resort in the events of unavoidable cost overruns on activities that cannot be met from restricted funds.
- To provide the ability to commission research and development work in the community, to pump-prime new projects and to maintain project continuity in the event of limited short-term funding gaps.
- To provide a source of working capital to fund additions and renewals to infrastructure and accommodation, and to provide the means of managing short term cash flow fluctuations.

The value of reserves required to meet these risks is estimated at £150,000.

FUNDING

Funding comes from two main sources: grants and contractual payments from statutory bodies and fees and charges to service users. A high proportion of funds have been received from statutory bodies, The National Lottery Community Fund and North Yorkshire County Council.

Trustees are appreciative of the funding received from statutory bodies and the confidence in Ryedale Community Transport that this implies.

The Trustees wish to thank North Yorkshire County Council and The National Lottery, for their Grant Support during 2023/2024.

The Trustees would also like to thank our members and everyone who donated to the Charity. Their kind donations help to keep the charity and all its services running.

FUNDRAISING

The Charity did not do any active fundraising during 2023/24. Funding was generated in the form of Grants and donations.

RESPONSIBILITIES OF THE TRUSTEES

Company Law requires Trustees to prepare financial statements for each financial year, which gives a true and fair view of the affairs of the charity and of the incoming resources and application of resources for that year. In preparing these accounts Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the 'going concern' basis, unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

INDEPENDENT EXAMINERS

Hardcastle France were re-appointed as the charity's Independent Examiners at the Annual General Meeting on 12 March 2023.

Approved by the Board on 17 December 2024 and signed on its behalf:

Chair of Trustées – Philip Richardson MBE

Treasurer – Sandra Simpson

Charity number 1109232

RYEDALE COMMUNITY TRANSPORT CIO

(Charitable Incorporated Organisation)

ACCOUNTS

Year ended 31 March 2024

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

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RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

STATUS AND CHARITABLE OBJECT

Ryedale Community Transport CIO (formerly Ryecat Ltd) is a registered charity and was established on 26 April 2005. On 11 November 2019 the charity converted from a Company Limited by guarantee to a Charitable Incorporated Organisation (CIO), reporting directly to the Charities Commission for England and Wales. The Charitable Incorporated Organisation was established by a Constitution adopted on the date of changeover.

The object of the Charitable Organisation is to provide a community transport service for such of the inhabitants of Ryedale, Scarborough & Whitby and Selby Districts of North Yorkshire and of the City of York, who are in need of such service because of age, sickness or disability (mental or physical), or poverty, or because of lack of availability of adequate and safe public transport services.

Ryedale Community Transport CIO provides various community transport options including: the Ryedale Volunteer Car Scheme, The Ryedale Rover on demand Dial & Ride service, Wheelchair Accessible Travel, Minibus Travel, Wheels2Work Moped Hire, Scheduled local bus services, home to school transport, MiDAS and Passenger Assistant training.

TRUSTEES

The Trustees are the directors of the charity and those in office during the period were as follows:-

Name		Appointed	Resigned
Philip Richardson MBE	(Chair)	05/03/2019	
David Yellen	(Deputy Chair)	23/01/2019	
Sandra Simpson	(Treasurer)	08/03/2022	
Elizabeth Webb		02/03/2021	
Anne Wilson		02/03/2021	
Sheila Miller		08/03/2022	
John Cunningham		07/03/2023	

Trustees appointed at the AGM

As per the constitution every year, at the Annual General Meeting, one-third of the trustees shall retire from office. The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. A charity trustee who has served for three consecutive terms may not be reappointed for a fourth consecutive term but may be reappointed after an interval of at least one year.

All trustees, who also form the management committee, give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

On becoming a trustee, each trustee is given a comprehensive induction pack. This provides background information about the charity and includes a copy of the constitution and any amendments made to it; and a copy of the CIO's latest trustees' annual report and statement of accounts.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

Full name of the charity:	Ryedale Community Transport CIO
Registered charity number:	1109232
Registered company number:	CE019517
Registered office of the charity:	2 Minster Court Hugden Way Norton Grove Industrial Estate Norton Malton YO17 9NJ
Independent examiner:	Hardcastle France 30 Yorkersgate Malton North Yorkshire YO17 7AW
Bankers:	Virgin Money 46 Coney Street York North Yorkshire YO1 9NQ CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF RYEDALE COMMUNITY TRANSPORT CIO

I report to the charity trustees on my examination of the accounts of Ryedale Community Transport CIO for the year ended 31 March 2024, which are set out on pages 4-24.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or
2 the accounts do not accord with those records; or
3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

LDawson

Laura Dawson ACA, CTA, FMAAT
Hardcastle France
30 Yorkersgate
MALTON
YO17 7AW
Date: 27th January 2025

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

INCOME AND EXPENDITURE ACCOUNT
For the year ended 31st March 2024

	Note	2024	2023
		£	£
INCOME	3	568,372	520,829
ADMINISTRATIVE EXPENSES	4	570,971	511,542
OPERATING SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE		(2,599)	9,287
INTEREST RECEIVABLE AND SIMILAR INCOME		2,149	725
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE ON ORDINARY ACTIVITIES BEFORE TAXATION		(450)	10,012
TAX ON SURPLUS INCOME	7	-	-
ORDINARY ACTIVITIES			
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE FOR THE FINANCIAL YEAR AFTER TAXATION AND RETAINED SURPLUS/(DEFICIT)		(450)	10,012
RETAINED FUNDS BROUGHT FORWARD	17	411,716	401,704
RETAINED FUNDS CARRIED FORWARD	17	411,266	411,716

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

BALANCE SHEET
As at 31st March 2024

	Note	2024	2023
		£	£
FIXED ASSETS			
Tangible assets	13	224,868	217,801
Total fixed assets		224,868	217,801
CURRENT ASSETS			
Stock		701	701
Debtors	14	56,619	61,528
Cash at bank and in hand	19	167,928	240,569
Total current assets		225,248	302,798
LIABILITIES: Amounts falling due within one year	15	38,850	108,883
Net current assets		186,398	193,915
Total assets less current liabilities		411,266	411,716
Provision for liabilities		-	-
Total net assets	21	411,266	411,716
THE FUNDS OF THE CHARITY			
Unrestricted funds:			
Designated funds		73,170	74,420
General funds		138,969	140,716
Total unrestricted funds		212,139	215,136
Restricted funds		199,127	196,580
Total charity funds	17	411,266	411,716

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

BALANCE SHEET (Continued)
As at 31st March 2024

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and Charity Act 2011 with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the Board on 27th January 2025 and signed on its behalf:

P.A. Richards

Chair of Trustees - Philip Richardson MBE

Treasurer - Sandra Simpson

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st March 2024

	Note	Designated Funds	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
		£	£	£	£	£
Income and endowments from:						
Donations and legacies		-	-	17,984	**17,984**	22,447
Charitable activities		-	33,703	161,853	**195,556**	211,366
Fundraising activities		-	-	57,871	**57,871**	48,227
Other trading activities		-	296,961	-	**296,961**	238,789
Investment income		-	2,149	-	**2,149**	725
Total income and endowments	**3**	-	332,813	237,708	**570,521**	521,554
Expenditure on:						
Raising funds						
Costs of generating voluntary income		-	6,000	-	**6,000**	4,608
Charitable activities						
Ryedale Volunteer Car Scheme		-	-	57,011	**57,011**	58,615
The National Lottery		-	-	37,000	**37,000**	42,000
Ryedale Rover		-	-	14,310	**14,310**	7,262
Wheels to Work		-	-	75,741	**75,741**	70,563
Wheelchair Accessible Vehicles		-	-	22,799	**22,799**	26,596
Tucano Low Floor Minibus		-	-	11,160	**11,160**	11,160
Core Development & Governanace		-	-	17,140	**17,140**	17,897
Fleet Travel		-	42,511	-	**42,511**	39,390
Other trading activities						
Contract costs		-	287,299	-	**287,299**	233,451
Total Expenditure	**4**	-	335,810	235,161	**570,971**	511,542
Net income/expenditure		-	(2,997)	2,547	**(450)**	10,012
Transfers between funds	**12**	(1,250)	1,250	-	-	-
Other recognised gains/losses		-	-	-	-	-
Net movement in funds		(1,250)	(1,747)	2,547	**(450)**	10,012
Reconciliation of Funds						
Total funds brought forward		74,420	140,716	196,580	**411,716**	401,704
Total funds carried forward		73,170	138,969	199,127	**411,266**	411,716

Movements in funds are disclosed in Note 21 to the financial statements.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

STATEMENT OF CASHFLOWS
For the year ended 31st March 2024

	Note	2024 £	2023 £
Net cash used in operating activities	**20**	12,116	142,493
Cashflows from investing activities			
Interest Income		2,149	725
Sale of tangible assets		833	-
Investments - closure of subsidiary		-	-
Net cash provided by investing activities		2,982	725
Cashflows from financing activities			
Purchase of tangible assets	**13**	87,739	67,456
Cash used in financing activities		87,739	67,456
Change in cash and cash equivalents in the year		(72,641)	75,762
Cash and cash equivalents brought forward	**19**	240,569	164,807
Cash and cash equivalents carried forward	**19**	167,928	240,569

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2024

1 BASIS OF PREPARATION

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) and with the Charities Act 2011.

Fund accounting

* Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

* Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes. In the case of RyedaleCT they are earmarked for Asset Replacement.

* Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

2 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

2.1 INCOME

Income represents resources received in the form of grants, donations and contractual payments to support and promote an effective voluntary sector, and to fund direct charitable activities. The following policies are applied to particular categories of income.

Recognition of income

All incoming resources are included in the Statement of Financial Activities (SoFA) when:

* the charity becomes entitled to the resources;
* it is more likely than not that the charity will receive the resources; and
* the monetary value can be measured with sufficient reliability.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2024

ACCOUNTING POLICIES *Continued*

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP.

Grants and donations

Grants and donations are recognised in the Statement of Financial Activities (SoFA) when the general income recognition criteria have been met. In the case of performance related grants, income is only recognised in the SoFA when the performance related conditions have been met.

Legacies

Legacies are recognised in the Statement of Financial Activities (SoFA) in the year of receipt.

Government grants

The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation.

Contractual income

Contractual income is included in the Statement of Financial Activities (SoFA) once the goods or service have been provided.

Income from interest

Interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from car scheme members

All monies received from Car Scheme members are voluntary donations and are recognised in Donations and Legacies.

Settlement of insurance claims

Insurance claims are included in the Statement of Financial Activities (SoFA) when the general income recognition criteria have been met and are included as an item of other income.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2024

ACCOUNTING POLICIES *Continued*

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised in the period in which they are incurred, where there is a legal or constructive obligation committing the charity to pay out resources and the amount can be measured with reasonable certainty. The expenditure is allocated to the particular activity to which the cost relates. Expenditure that includes any VAT which cannot be fully recovered is reported as part of the expenditure to which it relates.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

of the resources. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. an agreed percentage based on use of resources as set out in Note 4.

Employment costs have been allocated on the basis of time spent. Other costs have been allocated wherever possible on an actual basis, otherwise in proportion to relevant staff hours.

Redundancy

The charity made no redundancy payments during the reporting period.

Pension

The charity operates a defined contribution scheme. Contributions payable for the year are charged to the Statement of Financial Activities (SoFA).

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

Creditors and provisions

from a past event, that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2024

ACCOUNTING POLICIES *Continued*

2 ASSETS

Tangible fixed assets

Fixed assets (excluding investments) are stated at a cost less accumulated depreciation. Costs of minor additions are not capitalised. Depreciation is provided at the following annual rates in order to write off the cost of each asset over its estimated useful life: -

	Rate	Method
Petrol Mopeds	33.33%	Straight line basis
Electric Mopeds	25%	Straight line basis
Vehicles	25%	Straight line basis
Tucano bus & electric vehicle	14.29%	Straight line basis
Computers & office equipment	25%	Straight line basis
Fixtures & fittings	25%	Straight line basis

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Stock

Stock is valued at the lower of cost and net realisable value.

Debtors

Trade and other debtors have been measured on initial recognition at settlement amount after any trade discounts. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Deferred income

Deferred income is income that is subject to performance-related conditions received in advance of the services required by that condition. Deferred income is released to income in the reporting period in which the performance related or other conditions are met.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2024

3 INCOME

	Unrestricted	Restricted funds	2024 Total	2023 Total
	£	£	£	£
Donations & Legacies				
Donations - Other	-	571	**571**	3
Donations - Ryedale Volunteer Car Scheme	-	17,413	**17,413**	20,164
Donations - Vehicles & Fixed Assets	-	-	**-**	2,280
	-	17,984	**17,984**	22,447
Charitable Activities				
Ryedale Volunteer Car Scheme	-	32,442	**32,442**	36,699
Ryedale Rover	-	15,848	**15,848**	10,269
Fleet Travel	33,595	-	**33,595**	39,943
Wheels to Work	-	59,423	**59,423**	64,522
Core Development & Governance	108	17,140	**17,248**	17,933
The National Lottery Fund	-	37,000	**37,000**	42,000
	33,703	161,853	**195,556**	211,366
Raising Funds				
Electric Mopeds	-	-	**-**	18,032
Grants for New Bus	-	50,513	**50,513**	-
Grant for Website		2,500	**2,500**	-
WAV for Charities Together	-	4,858	**4,858**	30,195
	-	57,871	**57,871**	48,227
Other trading activities				
Contracts	296,128	-	**296,128**	238,789
Sale of Assets	833	-	**833**	-
	296,961	-	**296,961**	238,789
Income from investments				
Interest received	2,149	-	**2,149**	725
	2,149	-	**2,149**	725
TOTAL INCOME	**332,813**	**237,708**	**570,521**	**521,554**

4 ANALYSIS OF EXPENDITURE & SUPPORT COSTS

	Basis of Allocation	Ryedale Volunteer Car Scheme	Wheels to Work	Core Development/ Governance	Charities Together Vehicle	Low Floor Minibus	Wheelchair Accessible Vehicles	Contracts	Ryedale Rover	Fleet Travel	Cost of Generating Funds	**Total 2024**	**Total 2023**
		£	£	£	£	£	£	£	£	£	£	£	£
Costs directly allocated to activities													
Staff costs	Direct	24,268	18,627	-	1,237	-	-	145,260	26,630	10,214	-	**226,236**	192,259
Staff training	Direct	-	-	-	-	-	-		-	-	-	**-**	350
Staff expenses	Direct	90	-	-	-	-	-	603	-	-	-	**693**	465
Volunteer expenses & private miles	Direct	12,358	-	-	-	-	-	-	-	1,266	-	**13,624**	13,988
Room Hire/AGM Expenses	Direct	-	-	-	-	-	-	-	-	-	-	**-**	-
Telephones	Direct	-	116	-	-	-	-	114	273	-	-	**503**	615
Postage, printing, and publicity	Direct	1,099	182	-	-	-	-	930	469	337	185	**3,202**	3,707
Fundraising Costs/Expenses	Direct	-	-	-	-	-	-	-	-	-	-	**-**	-
Bank Charges	Direct	-	-	-	-	-	-	-	-	-	33	**33**	217
Misc & disbursements	Direct	-	-	-	-	-	-	82	-	280	453	**815**	146
Provision for Bad Debts	Direct	-	300	-	-	-	-	-	-	-	-	**300**	-
MIDAS equipment & materials	Direct	-		-	-	-	-	167	-	-	-	**167**	266
Vehicle Insurance	Direct	-	16,678	-	-	-	-	9,358	992	7,548	-	**34,576**	24,664
Motoring costs	Direct	-	14,555	-	4,093	-	-	56,488	3,749	15,278	-	**94,163**	81,221
Depreciation	Direct	-	15,455	-	7,549	11,160	9,920	36,322	-	-	266	**80,672**	87,219
Support Costs allocated to activities													
Management & admin staff	Staff Time	12,484	5,353	14,391	-	-	-	17,836	12,484	5,351	2,500	**70,399**	59,111
Premises	Usage	2,718	1,811	906	-	-	-	8,153	2,718	905	906	**18,117**	17,856
Staff & trustee expenses	Usage	108	72	36	-	-	-	323	108	34	36	**717**	443
Volunteer expenses	Usage	-	-	-	-	-	-	-	-	-	-	**-**	-
Training (staff, trustees & volunteers)	Usage	170	113	57	-	-	-	511	170	57	57	**1,135**	339
Telephones, internet	Usage	388	259	129	-	-	-	1,164	388	130	129	**2,587**	5,179
Postage, stationery, printing, publicity and office cost	Usage	2,239	1,493	746	-	-	-	6,717	2,239	747	746	**14,927**	15,602
Insurance	Usage	280	187	93	-	-	-	840	280	94	93	**1,867**	1,641
Accountancy and Professional Services	Usage	665	444	222	-	-	-	1,996	665	222	222	**4,436**	4,750
Card Charges	Usage	2	1	1	-	-	-	8	3	1	1	**17**	199
Misc & disbursements	Usage	142	95	559	-	-	-	427	142	47	373	**1,785**	1,305
Total Expenditure		57,011	75,741	17,140	12,879	11,160	9,920	287,299	51,310	42,511	6,000	**570,971**	511,542

Basis of allocation

Management and Administrative staff costs have been apportioned on the basis of staff time spent on an activity. All other support costs have been apportioned using an agreed percentage based on the usage of resources.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2024

5 ANALYSIS OF RECEIPTS OF GRANTS

Analysis of Revenue grant receipts:		**2024** **£**	**2023** **£**
Funding Body	**Description**		
Ryedale District Council	Core funding of the charity via a voluntary sector agreement.	**56,300**	51,130
North Yorkshire County Council	Car Scheme/Dial&Ride funding based on number of passenger journeys undertaken in the previous year.	**13,233**	21,589
North Yorkshire Council	Car Scheme funding on capped medical journey costs	**8,314**	4,067
North Yorkshire Council	50% contribution to run the Ryedale Rover	**1,500**	5,000
North Yorkshire Council	Website Development	**2,500**	-
The National Lottery	The Ryedale Rover demand responsive transport project commenced in March 2021. This project is lottery funded for 5 years	**37,000**	42,000
Duke of York Community Initative	Contribution to the Car Scheme	-	775
NYCC Business & Environmental Services	Small Grant for Car Scheme - Marketing	-	1,500
		118,847	126,061

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2024

5 ANALYSIS OF RECEIPTS OF GRANTS *Continued*

Analysis of Capital grant receipts:		**2024** **£**	**2023** **£**
Funding Body	**Description**		
North Yorkshire County Council	Contuibution towards a new WAV for Charities together	**4,858**	30,196
North Yorkshire council	Contribution towards the purchase of a new Minibus	**45,513**	-
Bernard Sunley Trust	Contribution towards the purchase of a new Minibus	**5,000**	-
North Yorkshire County Council	Community Transport Grant towards developing website	-	-
Anglo American Woodsmith Limited	100% funding toward the purchase of 5 Electric Mopeds	-	18,032
		55,371	48,228

6 NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging: -	**2024** **£**	**2023** **£**
Depreciation	**80,672**	87,218
Operating lease - equipment	**2,513**	1,524
Independent examiner's fees	**2,600**	2,600
Professional Fees	-	-
(Profit) on disposal of fixed assets	**(833)**	573

7 TAXATION

The company is accepted as a charity for tax purposes and is exempt from tax on its income or gains to the extent that they are applied for charitable purposes.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2024

8 PAID EMPLOYEES

Staff costs were as follows:	2024 £	2023 £
Salaries and wages	**279,796**	234,981
Social security costs	**8,813**	9,261
Pension (defined contribution pension plan)	**8,026**	7,128
	296,635	251,370
Redundancy	**-**	-
	296,635	251,370

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

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

	2024 Number	2023 Number
Manager	**1**	1
Management and administrative support	**5**	5
Wheels to work	**1**	1
Car Scheme	**2**	2
Contracts & Group travel	**17**	15
	26	24

9 TRANSACTIONS WITH TRUSTEES

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023 - £nil). No charity trustee received payment for professional or other services supplied to the charity (2023 - £nil). No charity trustee received reimbursement for travel expenses incurred in the year (2023 - £nil).

During the year 2 members of the board of trustees (2023 - 3) were actively involved as volunteer drivers on the Car Scheme. Volunteer drivers receive reimbursement at 45p per mile from the car scheme members for their journeys.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2024

10 DEFINED CONTRIBUTION PENSION SCHEME

The company operates defined contribution pension schemes on behalf of its employees. The assets of the scheme are held separately from those of the company in independently administered funds. The total charge included in the accounts amounts to £8,026 (2023 - £7,128). At the balance sheet date there were owing contributions of £369 (2023 - £240).

Pension expenses relating to staff allocated to a particular activity have been allocated directly to that activity. Pension expenses relating to management and administration support costs have been allocated using an agreed percentage based on the usage of resources.

11 RELATED PARTY TRANSACTIONS

There are no related party transactions.

12 TRANSFERS BETWEEN FUNDS

	2024 £	2023 £
Restricted Funds	-	-
Designated Fund	**(1,250)**	27,680
Unrestricted Funds	**1,250**	(27,680)
	-	-

13 TANGIBLE FIXED ASSETS

	Motor Vehicles £	Mopeds £	Computers & Equipment £	Fixtures & Fittings £	Total £
COST					
As at 1st April 2023	494,054	68,601	9,643	13,268	**585,566**
Additions - Purchased	78,715	8,558	466	-	**87,739**
Disposals	(20,675)				**(20,675)**
At 31st March 2024	552,094	77,159	10,109	13,268	**652,630**
DEPRECIATION					
As at 1st April 2023	310,800	37,785	7,957	11,223	**367,765**
Charge for year	63,283	15,455	1,145	789	**80,672**
Eliminated on disposal	(20,675)				**(20,675)**
At 31st March 2024	353,408	53,240	9,102	12,012	**427,762**
NET BOOK VALUE					
As at 31st March 2024	**198,686**	**23,919**	**1,007**	**1,256**	**224,868**
As at 31st March 2023	183,254	30,816	1,686	2,045	217,801

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2024

14 DEBTORS

	2024	2023
	£	£
Debtors:		
Trade Debtors	**32,025**	43,385
Prepayments	**8,145**	10,162
VAT Liability	**16,449**	3,493
Other debtors	**-**	4,488
	56,619	61,528

15 CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Creditors:		
Trade Creditors	**9,610**	4,791
Accruals and deferred income	**4,807**	80,761
W2W Bonds	**5,398**	7,594
PAYE & NIC	**5,600**	5,785
Other creditors	**13,435**	9,952
	38,850	108,883

16 DEFERRED INCOME

Deferred income is income that has been invoiced/received in the financial reporting period but the services or performance-related conditions have not yet been met. Deferred income is released to income in the reporting period in which the performance related or other conditions are met.

	2024	2023
	£	£
Balance at the start of the reporting period	**69,013**	21,000
Amount added in current period	**72**	50,513
Amounts released in current period	**(69,013)**	(2,500)
Balance at the end of the reporting period	**72**	69,013

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2024

17 MOVEMENTS IN CHARITY FUNDS

Analysis of movement in funds - current year

	1 April 2023	Incoming	Outgoing	Transfers	Gains/ (Losses)	31 March 2024
	£	£	£	£	£	£
Restricted funds						
Ryedale Volunteer Car Scheme	1,720	52,926	57,011	-	(4,085)	(2,365)
Ryedale Rover	11,120	15,848	14,310	-	1,538	12,658
Wheels to Work	49,057	59,423	75,741	-	(16,318)	32,739
Core Development & Governance	-	17,140	17,140	-	-	-
Wheelchair Accessible Vehicles	58,360	50,513	9,920		40,593	98,953
Tucano Low Floor Minibus	49,273	-	11,160	-	(11,160)	38,113
Charities Together	27,050	4,858	12,879	-	(8,021)	19,029
The National Lottery	-	37,000	37,000	-	-	-
Total restricted funds	196,580	237,708	235,161	-	2,547	199,127
Unrestricted funds						
Designated funds	74,420	-	-	(1,250)	(1,250)	73,170
General funds	140,716	332,813	335,810	1,250	(1,747)	138,969
Total unrestricted funds	215,136	332,813	335,810	-	(2,997)	212,139
Total funds	411,716	570,521	570,971	-	(450)	411,266

Analysis of movement in funds - previous year

	1 April 2022	Incoming	Outgoing	Transfers	Gains/ (Losses)	31 March 2023
	£	£	£	£	£	£
Restricted funds						
Ryedale Volunteer Car Scheme	3,472	56,863	58,615	-	(1,752)	1,720
Ryedale Rover	8,110	10,272	7,262	-	3,010	11,120
Wheels to Work	34,788	84,834	70,564	-	14,269	49,057
Core Development & Governance	-	17,896	17,896	-		-
Wheelchair Accessible Vehicles	81,811	30,195	26,596		3,599	85,410
Tucano Low Floor Minibus	60,433	-	11,160	-	(11,160)	49,273
The National Lottery	-	42,000	42,000	-		-
Total restricted funds	188,614	242,059	234,093	-	7,967	196,581
Unrestricted funds						
Designated funds	46,740	-	-	27,680	27,680	74,420
General funds	166,350	279,495	277,449	(27,680)	(25,634)	140,716
Total unrestricted funds	213,090	279,495	277,449	0	2,046	215,136
Total funds	401,704	521,554	511,542	-	10,012	411,716

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2024

17 MOVEMENTS IN CHARITY FUNDS *continued*

Restricted Funds

Ryedale Volunteer Car Scheme - set up to provide transport, through recruitment and support of volunteer drivers, for people who do not have access to other means of transport. Funding is received from the North Yorkshire Council with additional income received through NHS contracts, other grant funding and voluntary donations. Costs recovered from voluntary and statutory organisations making use of the service are also credited to the fund.

Ryedale Rover - is a project to build a demand responsive bus service in Ryedale support those areas that receive little or no public transport services. It is supported by the National Lottery Community Fund with additional income received through passenger fares and donations. The Lottery funding started in March 2021 and is due to run for five years.

Wheels to Work - is a fund to develop and operate a scheme of hiring mopeds to people who are experiencing difficulty with access to work, training, volunteering or college, because of the lack of suitable public or private transport. The scheme is supported by North Yorkshire Council, other grant funding and hire charges from users.

Core development and governance - North Yorkshire Council continues to support Ryedale Community Transport via its Voluntary Sector Agreement which provides a grant towards core funding of the organisation. The largest proportion of this supports the delivery of the Wheels to Work moped loan scheme for Ryedale. The balance of the grant supports the development and core administration of the other services provided by Ryedale Community Transport for the benefit of Ryedale residents.

Wheelchair Accessible Vehicles - is a fund to develop a small fleet of wheelchair accessible vehicles (these vehicles are larger than cars but smaller than a minibus) in order to provide a demand responsive transport service and self drive accessible transport service to local groups and residents of Ryedale. Six vehicles are on fleet, including one all electric 8 seater bus. They were all purchased with Funding and donations. The present balance represents the future depreciation charge due on the vehicles.

Tucano Low Floor - represents funding that paid for the Low Floor minibus. The present balance represents the future depreciation charge due on the vehicle.

Capital Grant Funding - is where a grant is received for the specific purpose of purchasing or assisting to purchase a vehicle. The income received is deemed to be restricted, however, once the vehicle has been purchased and there are no restrictions on its use the vehicle and balance on the fund is transferred to unrestricted general funds.

The National Lottery - The current Lottery funding is from the Community Fund and is a grant for five years supporting the running costs of a new demand responsive bus service called the Ryedale Rover.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2024

17 MOVEMENTS IN CHARITY FUNDS *continued*

Unrestricted Funds

Designated fund - The replacement of vehicles and computer equipment is essential for the continuation of Ryedale Community Transport's operations, so a proportion of the charity's general reserves has been earmarked for the replacement of assets.

General fund - This is the 'free reserves' after allowing for the designated fund. The operations carried out under the general fund are fleet operations. This comprises of Home to School Contracts, Scheduled Bus Services, MiDAS training, Fleet Travel and Self drive hire. All carried out using RyedaleCTs fleet of Minibuses and Wheelchairs Accessible Cars.

18 ANNUAL COMMITMENTS UNDER OPERATING LEASES

As at 31 March 2024 the company had two annual operating lease commitments (per year) which expire as follows:

	2024	2023
	£	£
Two - five years	2,121	288
Under two years	-	1,142
	2,121	1,430

19 CASH AT BANK AND IN HAND

	2024	2023
	£	£
Short term deposits	**19,458**	55,982
Cash at bank and on hand	**148,470**	184,587
	167,928	240,569

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2024

20 RECONCILIATION OF NET CASH

	2024 £	2023 £
Net movement in funds	(450)	10,012
Add back depreciation charge	80,672	87,219
Deduct profit on sale of tangible assets	(833)	573
Deduct interest income shown	(2,149)	(725)
Decrease (increase) in stock	-	67
Decrease (increase) in Debtors	4,909	(11,945)
Increase (decrease) in creditors	(70,033)	57,292
Net cash used in operating activities	12,116	142,493

21 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated funds £	General funds £	Restricted funds £	Total £
Tangible fixed assets	-	44,384	180,484	224,868
Investments	-	-	-	-
Current assets	73,170	126,690	25,388	225,248
Current liabilities		(32,033)	(6,745)	(38,778)
Deferred Income	-	(72)		(72)
	73,170	138,969	199,127	411,266

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

INCOME AND EXPENDITURE ACCOUNT
For the year ended 31st March 2024

	2024	2023
	£	£
Income		
Donations and legacies	17,984	22,447
Revenue grants	118,847	126,061
Capital grants	55,371	48,228
Fees and other earned income	375,337	324,667
Interest receivable	2,149	725
Profit on sale of fixed assets	833	(573)
	570,521	521,554
Expenses		
Salaries, national insurance & pension contributions	296,635	251,370
Premises	18,117	17,856
Staff and trustee expenses	1,410	908
Training (staff, trustees and volunteers)	1,135	689
Volunteer expenses	13,624	13,988
Telephone, fax and internet	3,090	5,794
Postage, stationery, printing, publicity and office costs	18,296	19,575
Insurance	36,443	26,305
Accountancy and professional fees	4,436	4,750
Other fees and miscellaneous disbursements	2,600	1,451
Bank/card charges	50	416
Bad debt provision	300	-
Vehicle operating costs	94,163	81,221
Depreciation	80,672	87,219
	570,971	511,542
NET SURPLUS/(DEFICIT) FOR THE YEAR	(450)	10,012

RYEDALE COMMUNITY TRANSPORT CIO

England & Wales - Charity number 1109232

Accounts

RYEDALE COMMUNITY TRANSPORT CIO

Trustees' Annual Report for the period

11 November 2022 to 10 November 2023

The Trustees present their annual report together with the financial statement of the Charity for the year ended 31 March 2023.

The financial statements comply with the Charities Act 2011 and the Statement of Recommended Practice for Charities (FRS102) and with the charity's governing documents.

STATUS AND CHARITABLE OBJECT

Ryedale Community Transport converted to a Charitable Incorporated Organisation (CIO) on 11 November 2019. The Charity number 1109232 remains unchanged, having been registered as a charity since 26 April 2005 and is identified at Companies House as being registered externally with company reference CEO19517.

The Object of the Charitable Organisation is to provide a community transport service for such of the inhabitants of Ryedale, Selby, Scarborough & Whitby Districts of North Yorkshire and of the City of York, who are in need of such service due to age, sickness, or disability (mental or physical), poverty, or the lack of availability of adequate and safe public transport services.

Ryedale Community Transport provides various community transport options including: the Ryedale Volunteer Car Scheme, Wheelchair Accessible Travel, Minibus Travel, Wheels2Work (W2W) Moped Hire, Scheduled and non-scheduled local bus services, home to school transport, mini-bus driver awareness scheme (MiDAS) training and passenger assistant training scheme (PATS).

TRUSTEES

The Trustees are the directors of the charity and those in office during the period were:

Name		Appointed	Resigned
Philip Richardson MBE	(Chair)	05/03/2019	
David Charles Yellen	(Deputy Chair)	23/01/2019	
Anne Wilson		02/03/2021	
Elizabeth Ellen Webb		02/03/2021	
Sandra Simpson	(Treasurer)	08/03/2022	
Sheila Miller		08/03/2022	
John Cunningham		07/03/2023	

All Trustees, who also form the management committee, give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Trustees met regularly during the year with some joining remotely via video link due to work commitments. This has again operated successfully with those in employment able to contribute their expertise in their limited free time.

The development of the Ryedale Rover on-demand bus service together with the introduction of electric vehicles have caused us to re-examine some of our working procedures. We continue to interact with local NHS providers and have seen an increase in multiple journeys to medical facilities as they continue to try and clear outstanding appointments.

We were pleased to be informed that our former Chief Officer Ken Gill was awarded an MBE in the 2023 King's New Year Honours for his past service with our Charity. This honour, together with the award of the Queen's Award for Voluntary Service (QAVS) in 2022, are shining examples of the high esteem that those who work in and volunteer for the Charity are held.

SERVICE OBJECTIVES AND ACTIVITIES

The Ryedale Car Scheme provides transport, through recruitment and support of volunteer drivers, for people who do not have access to other means of transport. Volunteers use their own vehicles and receive expenses of 45p per mile.

The Car Scheme continues to meet more than 90% of all requests for transport, although maintaining this level can be challenging. It is proving very difficult to find volunteer drivers. There have been over 2700 individual journeys made by 537 different scheme members. Members tend to use the service a few times a year with 6 members using it over 50 times each.

The strategy for the Car Scheme is to continue to deliver high quality, affordable and often essential transport for those people who need personal door-to-door support to access health related and also other personal appointments.

Fleet Travel. Under the Fleet Travel umbrella we provide several services.

Group Travel provides minibus and wheelchair accessible vehicle (WAV) transport services for voluntary organisations and community groups at affordable rates. Ryedale Community Transport currently operates one wheelchair accessible low-floor bus, 3 accessible minibuses, 4 regular minibuses, 6 wheelchair accessible vehicles and one electric wheelchair accessible vehicle. These vehicles are available for hire with a driver or as self-drive. There have been 699 separate hires to 20 different organisations with the charity Ryedale Special Families using our vehicles on 276 occasions.

The **Ryedale Rover** on-demand trial service is part of the evolving strategy of connecting residents living in villages with no, or limited, local bus services with the wider area. It is being part funded by the National Lottery. During the period 53 people have made 450 bookings the majority of which have been between Helmsley and Malton. A twelve-month trial allowing the use of concessionary passes on this route twice a week is proving popular.

The strategy for Fleet Travel is to deliver an affordable not-for-profit transport service that is self-funding by hiring out vehicles to voluntary organisations and community groups.

Wheels2Work (W2W)

The W2W scheme offers the short-term hire of mopeds to those who struggle to commute to their place of employment, education, or training due to the lack of any other viable means of transport. The fleet currently comprises 34 mopeds which are available to anyone aged 16 or over, who live in the districts of Ryedale, Scarborough, Selby or the City of York. All clients must hold a valid provisional or full driving licence and a CBT (Compulsory Basic Training) certificate. We helped 40 people during the period.

A Trustees Review of the scheme was conducted in September. As a result, the method of operation and geographical footprint of this scheme will be adjusted and a new W2W coordinator will be appointed.

NYC Contracted Home to School and Special Needs Education services, as well as Scheduled Bus Routes, provide a regular income stream. The Home to School and Scheduled Bus Route contracts expire in Mar 2024 and we have submitted tenders for further contracts effective April 2024. These contracts provide an essential contribution to overheads and enable the resources of Ryedale Community Transport to be more resilient to change.

FINANCIAL RESULTS

The charity has continued to operate with support from Ryedale District Council and North Yorkshire County Council. The W2W moped hire service continued to do well, whereas other services, like Group Travel broke even.

The Charity received £68,545 in capital funding during the year. £50,513 toward a new 17 seat bus and £18,032 to purchase 5 new mopeds, primarily for use by carers in the Scarborough area.

The Designated Fund as of 31st March 2023 is £74,420. In the year £27,680 was added to the fund from contract income with £23,825 being earmarked as the balance for the new 17 seat bus.

The Balance Sheet on 31 March 2023 shows total funds of £411,716 which include £217,801 in tangible fixed assets and a bank balance of £240,569. The funds are detailed further in note 21 to the accounts.

A breakdown on restricted funds, showing movements in the year by project and closing balances on 31 March 2023 is shown in note 17 to the accounts

RISK ANALYSIS

Where appropriate, systems and procedures have been established to mitigate the risks the charity faces. A Critical Incident Plan is updated annually. Internal control risks are minimised by the implementation of procedures for authorization of transactions and contracts. Procedures are in place to ensure compliance with health and safety for staff, volunteers, and customers. All procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

FUTURE STRATEGY

Ryedale Community Transport CIO is the sole community transport organisation serving the Ryedale District. The charity provides a transport support system for local community charities and groups and underpins the delivery of the North Yorkshire Council transport strategy.

Our current local service bus contracts with NYC expire in April 2024. Although we have submitted tenders, we are not sure of success. Failure will result in a complete re-think of how we continue to operate as these contracts enable most of our support services to operate.

The demand for transport to medical appointments continues to grow with both individuals and NHS organisations asking for our support. We rely on volunteers, have no full-time paid drivers and ask our part-time drivers linked to contracts if they can help. This is often not possible.

As we go forward towards 2024 the Trustees are examining all our activities to ensure that they are still compliant with current regulations, are still fit for purpose and whether the necessary manpower is available to complete them successfully and safely.

RESERVES POLICY

The trustees consider that (unrestricted) cash reserves are required for the following reasons:

- To enable Ryedale Community Transport CIO to maintain essential core functions for a period of 12 months and have time to adjust in the event of a significant reduction in anticipated or budget income streams, or in the event of a major shift in the pattern of activities.
- To provide for unfunded staffing related costs and for unforeseen compliance costs arising from existing or new legislation and regulations.
- To provide funds of last resort in the events of unavoidable cost overruns on activities that cannot be met from restricted funds.
- To provide the ability to commission research and development work in the community, to pump-prime new projects and to maintain project continuity in the event of limited short-term funding gaps.
- To provide a source of working capital to fund additions and renewals to infrastructure and accommodation, and to provide the means of managing short term cash flow fluctuations.

The value of reserves required to meet these risks is estimated at £150,000.

FUNDING

Funding comes from two main sources: grants and contractual payments from statutory bodies and fees and charges to service users. A high proportion of funds have been received from statutory bodies, The National Lottery, Ryedale District Council and North Yorkshire County Council.

Trustees are appreciative of the funding received from statutory bodies and the confidence in Ryedale Community Transport that this implies.

The Trustees want to thank Ryedale District Council, North Yorkshire County Council, The National Lottery, Bernard Sunley Foundation and Anglo American Woodsmith Limited for their Grant Support during 2022/2023.

The Trustees would also like to thank our members and everyone who donated to the Charity. Your kind donations help to keep the charity and all its services running.

FUNDRAISING

The Charity did not do any active fundraising during 2022/23. Funding was generated in the form of Grants and donations.

RESPONSIBILITIES OF THE TRUSTEES

Company Law requires Trustees to prepare financial statements for each financial year, which gives a true and fair view of the affairs of the charity and of the incoming resources and application of resources for that year. In preparing these accounts Trustees are required to:

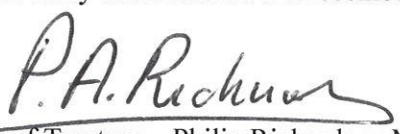
- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the 'going concern' basis, unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

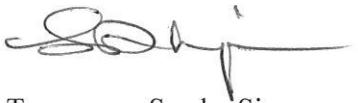
INDEPENDENT EXAMINERS

Hardcastle France were re-appointed as the charity's Independent Examiners at the Annual General Meeting on 7 March 2022.

Approved by the Board on 12 December 2023 and signed on its behalf:



Chair of Trustees – Philip Richardson MBE



Treasurer – Sandra Simpson

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

Charity Number 1109232

ACCOUNTS

Year ended 31 March 2023

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

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RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

Full name of the charity:	Ryedale Community Transport CIO
Registered charity number:	1109232
Registered company number:	CE019517
Registered office of the charity:	2 Minster Court Hugden Way Norton Grove Industrial Estate Norton Malton YO17 9NJ
Independent examiner:	Hardcastle France 30 Yorkersgate Malton North Yorkshire YO17 7AW
Bankers:	Virgin Money 46 Coney Street York North Yorkshire YO1 9NQ CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF RYEDALE COMMUNITY TRANSPORT CIO

I report to the charity trustees on my examination of the accounts of Ryedale Community Transport CIO for the year ended 31 March 2023, which are set out on pages 4-24.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or
2 the accounts do not accord with those records; or
3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

LDawson

Laura Dawson ACA, CTA, FMAAT
Hardcastle France
30 Yorkersgate
MALTON
YO17 7AW
Date: 12 December 2023

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

INCOME AND EXPENDITURE ACCOUNT
For the year ended 31st March 2023

	Note	2023	2022
		£	£
INCOME	3	520,829	514,464
ADMINISTRATIVE EXPENSES	4	511,542	466,621
OPERATING SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE		9,287	47,843
INTEREST RECEIVABLE AND SIMILAR INCOME		725	13
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE ON ORDINARY ACTIVITIES BEFORE TAXATION		10,012	47,856
TAX ON SURPLUS INCOME	7	-	-
ORDINARY ACTIVITIES			
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE FOR THE FINANCIAL YEAR AFTER TAXATION AND RETAINED SURPLUS/(DEFICIT)		10,012	47,856
RETAINED FUNDS BROUGHT FORWARD	17	401,704	353,848
RETAINED FUNDS CARRIED FORWARD	17	411,716	401,704

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

BALANCE SHEET
As at 31st March 2023

	Note	2023	2022
		£	£
FIXED ASSETS			
Tangible assets	**13**	217,801	238,137
Total fixed assets		217,801	238,137
CURRENT ASSETS			
Stock		701	768
Debtors	**14**	61,528	49,583
Cash at bank and in hand	**19**	240,569	164,807
Total current assets		302,798	215,158
LIABILITIES: Amounts falling due within one year	**15**	108,883	51,591
Net current assets		193,915	163,567
Total assets less current liabilities		411,716	401,704
Provision for liabilities		-	-
Total net assets	**21**	411,716	401,704
THE FUNDS OF THE CHARITY			
Unrestricted funds:			
Designated funds		74,420	46,740
General funds		140,716	166,350
Total unrestricted funds		215,136	213,090
Restricted funds		196,580	188,614
Total charity funds	**17**	411,716	401,704

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

BALANCE SHEET (Continued)
As at 31st March 2023

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and Charity Act 2011 with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the Board on 12 December 2023 and signed on its behalf:

P.M. Richardson

Chair of Trustees - Philip Richardson MBE

Treasurer - Sandra Simpson

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st March 2023

	Note	Designated Funds	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
		£	£	£	£	£
Income and endowments from:						
Donations and legacies		-	-	22,447	**22,447**	21,642
Charitable activities		-	39,980	171,386	**211,366**	178,200
Fundraising activities		-	-	48,227	**48,227**	74,562
Other trading activities		-	238,789	-	**238,789**	240,060
Investment income		-	725	-	**725**	13
Total income and endowments	3	-	279,495	242,059	**521,554**	514,477
Expenditure on:						
Raising funds						
Costs of generating voluntary income		-	4,608	-	**4,608**	6,462
Charitable activities						
Ryedale Volunteer Car Scheme		-	-	58,615	**58,615**	49,020
The National Lottery		-	-	42,000	**42,000**	47,000
Ryedale Rover		-	-	7,262	**7,262**	8,112
Wheels to Work		-	-	70,563	**70,563**	61,083
Wheelchair Accessible Vehicles		-	-	26,596	**26,596**	25,960
Tucano Low Floor Minibus		-	-	11,160	**11,160**	11,160
Core Development & Governanace		-	-	17,897	**17,897**	19,826
Fleet Travel		-	39,390	-	**39,390**	23,149
Covid Support Services		-	-	-	**-**	2,479
Other trading activities						
Contract costs		-	233,451	-	**233,451**	212,370
Total Expenditure	4	-	277,449	234,093	**511,542**	466,621
Net income/expenditure		-	2,046	7,966	**10,012**	47,856
Transfers between funds	12	27,680	(27,680)	-	**-**	-
Other recognised gains/losses		-	-	-	**-**	-
Net movement in funds		27,680	(25,634)	7,966	**10,012**	47,856
Reconciliation of Funds						
Total funds brought forward		46,740	166,350	188,614	**401,704**	353,848
Total funds carried forward		74,420	140,716	196,580	**411,716**	401,704

Movements in funds are disclosed in Note 21 to the financial statements.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

STATEMENT OF CASHFLOWS
For the year ended 31st March 2023

	Note	2023 £	2022 £
Net cash used in operating activities	**20**	142,493	147,040
Cashflows from investing activities			
Interest Income		725	13
Sale of tangible assets		-	7,543
Investments - closure of subsidiary		-	-
Net cash provided by investing activities		725	7,556
Cashflows from financing activities			
Purchase of tangible assets	**13**	67,456	119,927
Cash used in financing activities		67,456	119,927
Change in cash and cash equivalents in the year		75,762	34,669
Cash and cash equivalents brought forward	**19**	164,807	130,138
Cash and cash equivalents carried forward	**19**	240,569	164,807

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2023

1 BASIS OF PREPARATION

Basis of preparation

accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) and with the Charities Act 2011.

Fund accounting

* Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

* Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes. In the case of RyedaleCT they are earmarked for Asset Replacement.

* Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

2 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

2.1 INCOME

Income represents resources received in the form of grants, donations and contractual payments to support and promote an effective voluntary sector, and to fund direct charitable activities. The following policies are applied to particular categories of income.

Recognition of income

All incoming resources are included in the Statement of Financial Activities (SoFA) when:

* the charity becomes entitled to the resources;
* it is more likely than not that the charity will receive the resources; and
* the monetary value can be measured with sufficient reliability.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2023

ACCOUNTING POLICIES *Continued*

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP.

Grants and donations

Grants and donations are recognised in the Statement of Financial Activities (SoFA) when the general income recognition criteria have been met. In the case of performance related grants, income is only recognised in the SoFA when the performance related conditions have been met.

Legacies

Legacies are recognised in the Statement of Financial Activities (SoFA) in the year of receipt.

Government grants

The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation.

Contractual income

Contractual income is included in the Statement of Financial Activities (SoFA) once the goods or service have been provided.

Income from interest

Interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from car scheme members

All monies received from Car Scheme members are voluntary donations and are recognised in Donations and Legacies.

Settlement of insurance claims

Insurance claims are included in the Statement of Financial Activities (SoFA) when the general income recognition criteria have been met and are included as an item of other income.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2023

ACCOUNTING POLICIES *Continued*

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised in the period in which they are incurred, where there is a legal or constructive obligation committing the charity to pay out resources and the amount can be measured with reasonable certainty. The expenditure is allocated to the particular activity to which the cost relates. Expenditure that includes any VAT which cannot be fully recovered is reported as part of the expenditure to which it relates.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

of the resources. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. an agreed percentage based on use of resources as set out in Note 4.

Employment costs have been allocated on the basis of time spent. Other costs have been allocated wherever possible on an actual basis, otherwise in proportion to relevant staff hours.

Redundancy

The charity made no redundancy payments during the reporting period.

Pension

The charity operates a defined contribution scheme. Contributions payable for the year are charged to the Statement of Financial Activities (SoFA).

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

Creditors and provisions

from a past event, that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2023

ACCOUNTING POLICIES *Continued*

2 ASSETS

Tangible fixed assets

Fixed assets (excluding investments) are stated at a cost less accumulated depreciation. Costs of minor additions are not capitalised. Depreciation is provided at the following annual rates in order to write off the cost of each asset over its estimated useful life: -

	Rate	Method
Petrol Mopeds	33.33%	Straight line basis
Electric Mopeds	25%	Straight line basis
Vehicles	25%	Straight line basis
Tucano bus & electric vehicle	14.29%	Straight line basis
Computers & office equipment	25%	Straight line basis
Fixtures & fittings	25%	Straight line basis

Cash at bank and in hand

maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Stock

Stock is valued at the lower of cost and net realisable value.

Debtors

Trade and other debtors have been measured on initial recognition at settlement amount after any trade discounts. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Deferred income

Deferred income is income that is subject to performance-related conditions received in advance of the services required by that condition. Deferred income is released to income in the reporting period in which the performance related or other conditions are met.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2023

3 INCOME

	Unrestricted	Restricted funds	2023 Total	2022 Total
	£	£	£	£
Donations & Legacies				
Donations - Other	-	3	**3**	1,244
Donations - Ryedale Volunteer Car Scheme	-	20,164	**20,164**	14,564
Donations - Vehicles & Fixed Assets	-	2,280	**2,280**	5,740
Donations - Covid Support Services	-	-	**-**	94
	-	22,447	**22,447**	21,642
Charitable Activities				
Ryedale Volunteer Car Scheme	-	36,699	**36,699**	21,807
Ryedale Rover	-	10,269	**10,269**	15,063
Fleet Travel	39,943	-	**39,943**	21,670
Wheels to Work	-	64,522	**64,522**	54,595
Core Development & Governance	37	17,896	**17,933**	18,065
Wheelchair Accessible Vehicles	-	-	**-**	-
The National Lottery Fund	-	42,000	**42,000**	47,000
	39,980	171,386	**211,366**	178,200
Raising Funds				
Electric Mopeds	-	18,032	**18,032**	19,107
Electric Wheelchair Accessible Vehicle	-	-	**-**	55,455
WAV for Charities Together	-	30,195	**30,195**	-
	-	48,227	**48,227**	74,562
Other trading activities				
Contracts	238,789	-	**238,789**	240,060
	238,789	-	**238,789**	240,060
Income from investments				
Interest received	725	-	**725**	13
	725	-	**725**	13
TOTAL INCOME	**279,495**	**242,059**	**521,554**	**514,477**

4 ANALYSIS OF EXPENDITURE & SUPPORT COSTS

	Basis of Allocation	Ryedale Volunteer Car Scheme	Wheels to Work	Core Development/ Governance	Wheelchair Accessible Vehicles	Low Floor Minibus	Contracts	Ryedale Rover	Fleet Travel	Cost of Generating Funds	**Total 2023**	**Total 2022**
		£	£	£	£	£	£	£	£	£	£	£
Costs directly allocated to activities												
Staff costs	Direct	25,605	17,632	-	-	-	110,349	24,930	13,743	-	**192,259**	174,945
Redundancy	Direct	-	-	-	-	-	-	-	-	-	**-**	648
Staff training	Direct	-	-	-	-	-	350	-	-	-	**350**	1,785
Staff expenses	Direct	-	-	-	-	-	465	-	-	-	**465**	1,249
Volunteer expenses & private miles	Direct	13,739	-	-	-	-	-	11	238	-	**13,988**	12,914
Room Hire/AGM Expenses	Direct		-	-	-	-	-	-	-	-	**-**	-
Telephones	Direct	34	106	-	-	-	120	355	-	-	**615**	932
Postage, printing, and publicity	Direct	1,544	-	-	-	-	585	1,232	346	-	**3,707**	5,116
Fundraising Costs/Expenses	Direct	-	-	-	-	-	-	-	-	-	**-**	-
Bank Charges	Direct	-	-	-	-	-	-	-	-	217	**217**	185
Misc & disbursements	Direct	48	-	-	-	-	-	-	-	98	**146**	36
Provision for Bad Debts	Direct	-	-	-	-	-	-	-	-	-	**-**	-
MIDAS equipment & materials	Direct	-	-	-	-	-	266	-	-	-	**266**	282
Vehicle Insurance	Direct	-	10,325	-	-	-	8,387	1,736	4,216	-	**24,664**	25,084
Motoring costs	Direct	317	14,997	-	-	-	48,181	3,472	14,254	-	**81,221**	61,117
Vehicle Hire/Lease	Direct	-	-	-	-	-	-	-	-	-	**-**	-
Covid-19 - PPE/Cleaning	Direct	-	-	-	-	-	-	-	-	-	**-**	529
Depreciation	Direct	-	13,782	-	26,596	11,160	33,624	-	-	2,056	**87,219**	80,929
Support Costs allocated to activities												
Management & admin staff	Staff Time	10,300	4,350	15,083	-	-	14,725	10,525	4,250	- 122	**59,111**	60,922
Premises	Usage	2,634	3,598	878	-	-	6,297	2,671	900	878	**17,856**	17,956
Staff & trustee expenses	Usage	67	89	22	-	-	155	67	22	22	**443**	561
Volunteer expenses	Usage	-	-	-	-	-	-	-	-	-	**-**	-
Training (staff, trustees & volunteers)	Usage	51	68	17	-	-	118	51	17	17	**338**	142
Telephones, internet	Usage	777	1,036	259	-	-	1,813	777	259	259	**5,179**	2,186
Postage, stationery, printing, publicity and office cost	Usage	2,340	3,120	780	-	-	5,461	2,340	780	780	**15,602**	12,276
Insurance	Usage	246	328	82	-	-	574	246	82	82	**1,641**	1,360
Accountancy and Professional Services	Usage	636	968	242	-	-	1,694	726	242	242	**4,750**	4,511
Other professional & consultant's fees	Usage	-	-	-	-	-	-	-	-	-	**-**	-
Card Charges	Usage	30	40	10	-	-	70	30	10	10	**199**	146
Misc & disbursements	Usage	247	124	524	-	-	217	93	31	69	**1,305**	810
Total Expenditure		58,615	70,563	17,897	26,596	11,160	233,451	49,262	39,390	4,608	**511,542**	466,621

Basis of allocation

Management and Administrative staff costs have been apportioned on the basis of staff time spent on an activity. All other support costs have been apportioned using an agreed percentage based on the usage of resources.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2023

5 ANALYSIS OF RECEIPTS OF GRANTS

Analysis of Revenue grant receipts:		**2023** £	**2022** £
Funding Body	**Description**		
Ryedale District Council	Core funding of the charity via a voluntary sector agreement.	**51,130**	46,480
North Yorkshire County Council	Car Scheme/Dial&Ride funding based on number of passenger journeys undertaken in the previous year.	**21,589**	13,233
North Yorkshire County Council	Car Scheme funding on capped medical journey costs	**4,067**	2,426
North Yorkshire County Council	50% contribution to run the Ryedale Rover	**5,000**	-
North Yorkshire County Council	Stronger Communities 6 months funding for One Stop project with Ryedale Charities Together in Pickering	**-**	3,032
The National Lottery	The Ryedale Rover demand responsive transport project commenced in March 2021. This project is lottery funded for 5 years	**42,000**	47,000
Duke of York Community Initative	Contribution to the Car Scheme	**775**	
NYCC Business & Environmental Services	Small Grant for Car Scheme - Marketing	**1,500**	
HMRC	Government kickstart Funding. Funded new administrative post for six months	**-**	7,325
		126,061	119,496

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2023

5 ANALYSIS OF RECEIPTS OF GRANTS *Continued*

Analysis of Capital grant receipts:		**2023** £	**2022** £
Funding Body	**Description**		
North Yorkshire County Council	Contuibution towards a new WAV for Charities together	**30,196**	-
Ryedale District Council	Contribution towards the purchase of an Electric charging point	**-**	1,000
Garfield Weston Foundation	Contribution towards the purchase of an electric 8 seater wheelchair accessible vehicle	**-**	30,000
Northern Trains Limited	Customer & Community Investment Fund - Contribution towards the purchase of an electric 8 seater wheelchair accessible vehicle	**-**	11,455
Wilfred Jackson Charitable Will Trust	Contribution towards the purchase of an electric 8 seater wheelchair accessible vehicle	**-**	6,000
HMRC	OLEV funding for the purchase of an electric 8 seater wheelchair accessible vehicle	**-**	6,000
Norton Town Council	Contribution towards the purchase of an electric 8 seater wheelchair accessible vehicle	**-**	1,000
North Yorkshire County Council	50% funding toward the purchase of 5 Electric Mopeds	**-**	6,923
Anglo American Woodsmith Limited	100% funding toward the purchase of 5 Electric Mopeds	**18,032**	6,923
HMRC	OLEV funding for the purchase of 5 Electric Mopeds	**-**	5,261
		48,228	74,562

6 NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging: -	**2023** £	**2022** £
Depreciation	**87,218**	80,929
Operating lease - equipment	**1,524**	1,624
Independent examiner's fees	**2,600**	2,534
Professional Fees	**-**	1,977
(Profit) on disposal of fixed assets	**573**	(7,330)

7 TAXATION

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2023

8 PAID EMPLOYEES

Staff costs were as follows:	0 £	0 £
Salaries and wages	**234,981**	226,124
Social security costs	**9,261**	4,638
Pension (defined contribution pension plan)	**7,128**	5,105
	251,370	235,867
Redundancy	**-**	648
	251,370	236,515

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

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

	2023 Number	2022 Number
Manager	**1**	1
Management and administrative support	**5**	5
Wheels to work	**1**	1
Car Scheme	**2**	2
Contracts & Group travel	**15**	15
	24	24

9 TRANSACTIONS WITH TRUSTEES

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022 - £nil). No charity trustee received payment for professional or other services supplied to the charity (2022 - £nil). No charity trustee received reimbursement for travel expenses incurred in the year (2022 - £nil).

During the year 3 members of the board of trustees (2022 - 2) were actively involved as volunteer drivers on the Car Scheme. Volunteer drivers receive reimbursement at 45p per mile from the car scheme members for their journeys.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2023

10 DEFINED CONTRIBUTION PENSION SCHEME

The company operates defined contribution pension schemes on behalf of its employees. The assets of the scheme are held separately from those of the company in independently administered funds. The total charge included in the accounts amounts to £7,128 (2022 - £5,105). At the balance sheet date there were owing contributions of £240 (2022 - £281).

Pension expenses relating to staff allocated to a particular activity have been allocated directly to that activity. Pension expenses relating to management and administration support costs have been allocated using an agreed percentage based on the usage of resources.

11 RELATED PARTY TRANSACTIONS

There are no related party transactions.

12 TRANSFERS BETWEEN FUNDS

	2023 £	2022 £
Restricted Funds	-	12,950
Designated Fund	**27,680**	6,755
Unrestricted Funds	**(27,680)**	(19,705)
	-	-

13 TANGIBLE FIXED ASSETS

	Motor Vehicles £	Mopeds £	Computers & Equipment £	Fixtures & Fittings £	Total £
COST					
As at 1st April 2022	439,864	56,103	10,743	12,500	**519,210**
Additions - Purchased	54,190	12,498	-	768	**67,456**
Disposals			(1,100)		**(1,100)**
At 31st March 2023	494,054	68,601	9,643	13,268	**585,566**
DEPRECIATION					
As at 1st April 2022	238,812	26,554	7,038	8,669	**281,073**
Charge for year	71,988	11,231	1,446	2,554	**87,219**
Eliminated on disposal			(527)		**(527)**
At 31st March 2023	310,800	37,785	7,957	11,223	**367,765**
NET BOOK VALUE					
As at 31st March 2023	183,254	30,816	1,686	2,045	**217,801**
As at 31st March 2022	201,052	29,549	3,705	3,831	**238,137**

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2023

14 DEBTORS

	2023	2022
	£	£
Debtors:		
Trade Debtors	**43,385**	30,372
Prepayments	**10,162**	12,779
VAT Liability	**3,493**	2,601
Other debtors	**4,488**	3,831
	61,528	49,583

15 CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Creditors:		
Trade Creditors	**4,791**	5,121
Accruals and deferred income	**80,761**	27,501
W2W Bonds	**7,594**	6,416
PAYE & NIC	**5,785**	4,274
Other creditors	**9,952**	8,279
	108,883	51,591

16 DEFERRED INCOME

Deferred income is income that has been invoiced/received in the financial reporting period but the services or performance-related conditions have not yet been met. Deferred income is released to income in the reporting period in which the performance related or other conditions are met.

	2023	2022
	£	£
Balance at the start of the reporting period	**21,000**	7,136
Amount added in current period	**50,513**	21,000
Amounts released in current period	**(2,500)**	(7,136)
Balance at the end of the reporting period	**69,013**	21,000

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2023

17 MOVEMENTS IN CHARITY FUNDS

Analysis of movement in funds - current year

	1 April 2022	Incoming	Outgoing	Transfers	Gains/ (Losses)	31 March 2023
	£	£	£	£	£	£
Restricted funds						
Ryedale Volunteer Car Scheme	3,472	56,863	58,615	-	(1,752)	1,720
Ryedale Rover	8,110	10,272	7,262	-	3,010	11,120
Wheels to Work	34,788	84,834	70,564	-	14,269	49,057
Core Development & Governance	-	17,896	17,896	-	-	-
Wheelchair Accessible Vehicles	81,811	30,195	26,596		3,599	85,410
Tucano Low Floor Minibus	60,433	-	11,160	-	(11,160)	49,273
Capital Grant Funding	-	-	-	-	-	-
The National Lottery	-	42,000	42,000	-	-	-
Total restricted funds	188,614	242,059	234,093	-	7,967	196,581
Unrestricted funds						
Designated funds	46,740	-	-	27,680	27,680	74,420
General funds	166,350	279,495	277,449	(27,680)	(25,634)	140,716
Total unrestricted funds	213,090	279,495	277,449	-	2,046	215,136
Total funds	401,704	521,554	511,542	-	10,012	411,716

Analysis of movement in funds - previous year

	1 April 2021	Incoming	Outgoing	Transfers	Gains/ (Losses)	31 March 2022
	£	£	£	£	£	£
Restricted funds						
Ryedale Volunteer Car Scheme	16,121	36,371	49,020	-	(12,649)	3,472
Ryedale Rover	-	16,222	8,112	-	8,110	8,110
Wheels to Work	16,919	74,952	61,083	4,000	17,869	34,788
Core Development & Governance	-	16,268	16,268	-		-
Wheelchair Accessible Vehicles	38,876	59,945	25,960	8,950	42,935	81,811
Tucano Low Floor Minibus	71,593	-	11,160	-	(11,160)	60,433
The National Lottery	-	47,000	47,000	-		-
Covid-19 Support	2,385	94	2,479	-	(2,385)	-
Total restricted funds	145,894	250,852	221,082	12,950	42,720	188,614
Unrestricted funds						
Designated funds	39,985	-	-	6,755	6,755	46,740
General funds	167,969	263,625	245,539	(19,705)	(1,619)	166,350
Total unrestricted funds	207,954	263,625	245,539	(12,950)	5,136	213,090
Total funds	353,848	514,477	466,621	-	47,856	401,704

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2023

17 MOVEMENTS IN CHARITY FUNDS *continued*

Restricted Funds

Ryedale Volunteer Car Scheme - set up to provide transport, through recruitment and support of volunteer drivers, for people who do not have access to other means of transport. Funding is received from the North Yorkshire Council with additional income received through NHS contracts, other grant funding and voluntary donations. Costs recovered from voluntary and statutory organisations making use of the service are also credited to the fund.

Ryedale Rover - is a project to build a demand responsive bus service in Ryedale support those areas that receive little or no public transport services. It is supported by the National Lottery Community Fund with additional income received through passenger fares and donations. The Lottery funding started in March 2021 and is due to run for five years.

Wheels to Work - is a fund to develop and operate a scheme of hiring mopeds to people who are experiencing difficulty with access to work, training, volunteering or college, because of the lack of suitable public or private transport. The scheme is supported by North Yorkshire Council, other grant funding and hire charges from users.

Core development and governance - Ryedale District Council continues to support Ryedale Community Transport via its Voluntary Sector Agreement which provides a grant towards core funding of the organisation. The largest proportion of this supports the delivery of the Wheels to Work moped loan scheme for Ryedale. The balance of the grant supports the development and core administration of the other services provided by Ryedale Community Transport for the benefit of Ryedale residents.

Wheelchair Accessible Vehicles - is a fund to develop a small fleet of wheelchair accessible vehicles (these vehicles are larger than cars but smaller than a minibus) in order to provide a demand responsive transport service and self drive accessible transport service to local groups and residents of Ryedale. Six vehicles are on fleet, including one all electric 8 seater bus. They were all purchased with Funding and donations. The present balance represents the future depreciation charge due on the vehicles.

Tucano Low Floor - represents funding that paid for the Low Floor minibus. The present balance represents the future depreciation charge due on the vehicle.

Capital Grant Funding - is where a grant is received for the specific purpose of purchasing or assisting to purchase a vehicle. The income received is deemed to be restricted, however, once the vehicle has been purchased and there are no restrictions on its use the vehicle and balance on the fund is transferred to unrestricted general funds.

The National Lottery - The current Lottery funding is from the Community Fund and is a grant for five years supporting the running costs of a new demand responsive bus service called the Ryedale Rover.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2023

17 MOVEMENTS IN CHARITY FUNDS *continued*

Unrestricted Funds

Designated fund - The replacement of vehicles and computer equipment is essential for the continuation of Ryedale Community Transport's operations, so a proportion of the charity's general reserves has been earmarked for the replacement of assets.

General fund - This is the 'free reserves' after allowing for the designated fund. The operations carried out under the general fund are fleet operations. This comprises of Home to School Contracts, Scheduled Bus Services, MiDAS training, Fleet Travel and Self drive hire. All carried out using RyedaleCTs fleet of Minibuses and Wheelchairs Accessible Cars.

18 ANNUAL COMMITMENTS UNDER OPERATING LEASES

As at 31 March 2023 the company had two annual operating lease commitments (per year) which expire as follows:

	2023	2022
	£	£
Two - five years	288	740
Under two years	1,142	402
	1,430	1,142

19 CASH AT BANK AND IN HAND

	2023	2022
	£	£
Short term deposits	**55,982**	47,690
Cash at bank and on hand	**184,587**	117,117
	240,569	164,807

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2023

20 RECONCILIATION OF NET CASH

	2023	2022
	£	£
Net movement in funds	10,012	47,856
Add back depreciation charge	87,219	80,929
Deduct profit on sale of tangible assets	573	(7,330)
Deduct interest income shown	(725)	(13)
Decrease (increase) in stock	67	392
Decrease (increase) in Debtors	(11,945)	5,893
Increase (decrease) in creditors	57,292	19,313
Net cash used in operating activities	142,493	147,040

21 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated funds	General funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	-	52,305	165,496	217,801
Investments	-	-	-	-
Current assets	74,420	169,470	58,908	302,798
Current liabilities		(30,546)	- 9,324	(39,870)
Deferred Income	-	(50,513)	- 18,500	(69,013)
	74,420	140,716	196,580	411,716

The General Cash Reserves for 2022/23 are £138,924 of which £112,778 are Cash at bank.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

INCOME AND EXPENDITURE ACCOUNT
For the year ended 31st March 2023

	2023	2022
	£	£
Income		
Donations and legacies	22,447	21,642
Revenue grants	126,061	119,496
Capital grants	48,228	74,562
Fees and other earned income	324,667	291,434
Interest receivable	725	13
Profit on sale of fixed assets	(573)	7,330
	521,554	514,477
Expenses		
Salaries, national insurance & pension contributions	251,370	235,867
Redundancy costs	-	648
Premises	17,856	17,956
Staff and trustee expenses	908	1,810
Training (staff, trustees and volunteers)	688	1,927
Volunteer expenses	13,988	12,914
Covid - PPE/cleaning costs	-	529
Telephone, fax and internet	5,794	3,118
Postage, stationery, printing, publicity and office costs	19,575	17,674
Insurance	26,305	26,444
Accountancy and professional fees	4,750	4,511
Other fees and miscellaneous disbursements	1,451	846
Bank/card charges	416	331
Bad debt provision	-	-
Vehicle operating costs	81,221	61,117
Vehicle hire/lease	-	-
Depreciation	87,219	80,929
	511,542	466,621
NET SURPLUS/(DEFICIT) FOR THE YEAR	10,012	47,856

RYEDALE COMMUNITY TRANSPORT CIO

England & Wales - Charity number 1109232

Accounts

RYEDALE COMMUNITY TRANSPORT CIO

Trustees' Annual Report for the period

11 November 2021 to 10 November 2022

The Trustees present their annual report together with the financial statement of the Charity for the year ended 31 March 2022.

The financial statements comply with the Charities Act 2011 and the Statement of Recommended Practice for Charities (FRS102) and with the charity's governing documents.

STATUS AND CHARITABLE OBJECT

Ryedale Community Transport converted to a Charitable Incorporated Organisation (CIO) on 11 November 2019. The Charity number 1109232 remains unchanged, having been registered as a charity since 26 April 2005 and is identified at Companies House as being registered externally with company reference CEO19517.

The Object of the Charitable Organisation is to provide a community transport service for such of the inhabitants of Ryedale, Selby, Scarborough & Whitby Districts of North Yorkshire and of the City of York, who are in need of such service due to age, sickness, or disability (mental or physical), poverty, or the lack of availability of adequate and safe public transport services.

Ryedale Community Transport provides various community transport options including: the Ryedale Volunteer Car Scheme, Wheelchair Accessible Travel, Minibus Travel, Wheels2Work (W2W) Moped Hire, Scheduled and non-scheduled local bus services, home to school transport, mini-bus driver awareness scheme (MiDAS) training and passenger assistant training scheme (PATS).

TRUSTEES

The Trustees are the directors of the charity and those in office during the period were:

Name		Appointed	Resigned
Philip Richardson MBE	(Chair)	05/03/2019	
David Charles Yellen	(Deputy Chair)	23/01/2019	
Barry John Whitaker	(Treasurer - until AGM)	05/12/2018	08/03/2022
Anne Wilson		02/03/2021	
Elizabeth Ellen Webb		02/03/2021	
David Ward		02/03/2021	14/06/2022
Trustees appointed at the AGM			
Sandra Simpson	(Treasurer - after AGM)	08/03/2022	
Sheila Miller		08/03/2022	

All trustees, who also form the management committee, give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Trustees met regularly during the year with some joining remotely via video link due to Covid 19 restrictions or work commitments. This has again operated successfully with those in employment able to contribute their expertise in their limited free time.

The Board of Trustees continue to develop the broad aims agreed in the 2018 Business Plan. The development of the Ryedale Rover on-demand bus service together with the introduction of electric vehicles have caused us to re-examine some of our working procedures. We continue to interact with local NHS providers and have seen an increase in multiple journeys to medical facilities as the post-Covid tempo to clear outstanding appointments gathers pace.

The appointment of Lynne Hodgson as our new Chief Officer, following the retirement of Ken Gill, successfully occurred in April and a new Finance Officer and a Ryedale Rover co-ordinator joined her team.

The introduction of the on-demand Ryedale Rover and increased demands on our Fleet Coordinator to provide external MiDAS training together with the extra demand on the successful W2W programme have combined to form new challenges for our part-time staff. The need for continuity of knowledge and action on a day-to-day basis is recognised and is being addressed.

We were honoured to receive the Queen's Award for Voluntary Service in June. In October Volunteers and Staff attended a presentation ceremony at Scampston Hall to receive the Award from the Lord Lieutenant of North Yorkshire, Mrs Johanna Ropner.

Volunteers continue to donate valuable additional resources, both in the administration of the organisation and as volunteer drivers.

SERVICE OBJECTIVES AND ACTIVITIES

The Ryedale Car Scheme was established in 1989 and has steadily grown over the years to become one of the largest car schemes in North Yorkshire. It provides transport, through recruitment and support of volunteer drivers, for people who do not have access to other means of transport. Volunteers use their own vehicles and receive expenses of 45p per mile. The car scheme booking desk is funded from donations, grants from North Yorkshire County Council (NYCC) and income from contracts.

The Car Scheme continues to meet more than 90% of all requests for transport, although maintaining this level is not easy as many volunteer drivers have not returned or decided to completely retire following the Covid lockdown. Additionally, more people have registered for the scheme, often becoming aware of our activities after our support of the Covid vaccination programme.

The strategy for the Car Scheme is to continue to deliver high quality, affordable and often essential transport for those people who need personal door-to-door support to access health related and other personal appointments.

	31 Oct 2022	31 Mar 2022	31 Mar 2021	31 Mar 2020
Number of members	1,340	1,121	925	863
Number of volunteers	56	44	73	64
Total number of journeys		4,624	1,983	6,732
Eligible CAP Funding Journeys		943	497	858
Total Car Scheme Volunteer Miles		102,310	42,142	92,945

Fleet Travel. Under the Fleet Travel umbrella we provide several services. **Group Travel** provides minibus and wheelchair accessible vehicle (WAV) transport services for individuals, voluntary organisations and community groups at affordable rates. Ryedale Community Transport currently operates one wheelchair accessible low-floor bus, three accessible minibuses, five regular minibuses and five wheelchair accessible vehicles and one electric wheelchair accessible vehicle. These vehicles are available for hire with a driver or as self-drive.

The strategy for Fleet Travel is to deliver an affordable transport service that is self-funding by hiring out vehicles and providing local, on demand, transport services.

	31 Oct 2022	31 Mar 2022	31 Mar 2021	31 Mar 2020
Number of Volunteer Drivers	2	4	5	6
City of York Adult Services Hires				259
Total number of WAV Hires	487	757	504	492
Total number of Minibus Hires	46	69	33	222

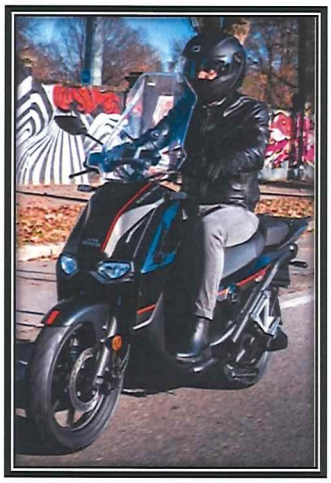
The Ryedale Rover on demand service is part of the evolving strategy of connecting residents living in villages with no, or limited, local bus services with the wider area. There is a great reluctance by many people to use the services offered because they must pay. They have a bus pass and believe that they should travel free of charge. This is particularly noticeable when offering to move people to join established bus routes where their bus pass can be used. More successful has been offering trips to local market towns on market day.

Ryedale Rover	01 Nov 2021 – 31 Oct 2022
Number of planned vehicle journeys	1,111
Number of vehicles journeys actually made	171
Number of vehicle journeys with 3 or more passengers	36
Number of passenger journeys made	353

Wheels2Work

Our Ryedale moped hire scheme, which was launched in July 2002, is locally managed and run according to the guidelines of the national W2W initiative. The scheme offers mopeds to those who struggle to commute to their place of employment, education, or training due to the lack of any other viable means of transport.

The fleet currently comprises 30 mopeds which are available to anyone aged 16 or over, who lives or works in the districts of Ryedale, Scarborough, Selby or the City of York. All clients must hold a valid provisional or full driving licence and a CBT (Compulsory Basic Training) certificate.



Many participants apply to the scheme independently, but job agencies and the Jobcentre also refer unemployed candidates to us. We are happy to assist in their quest to find a means to commute to a new job. We visit employers, colleges and attend job fairs to raise awareness and promote the scheme in all four districts.

Our strategy is to augment the fleet based on demand. While retaining older vehicles for as long as they remain financially feasible, we build a small reserve to fund our moped replacement programme.

The original W2W policy was exclusively to permit commuting to and from work. However, we now encourage carers to use our mopeds to make their house calls; this in turn eases the burden on the NHS by providing more people with the opportunity to enter the caring profession; an aspect which is obviously gaining in popularity as we see in the rising number of carers amongst our clientele.

The scheme has been generously supported by on-going funding from Ryedale District Council. Furthermore, Anglo American Woodsmith Ltd. and NYCC have provided joint funding for the purchase of five electric mopeds.

Since the Covid19 pandemic we have experienced a rise in uptake and there is currently a waiting list. Our reaction is actively to seek further funding to expand the fleet in order to meet the increased demand.

	31 Oct 2022 (Year to date)	31 Mar 2022	31 Mar 2021	31 Mar 2020
Number of Mopeds	30	28	20	22
Total number of riders helped	40	33	17	13
Total miles travelled	91,840	88,939	43,170	57,743
Average % Hire Rate	89%	86%	55%	70%

NYCC Contracted Home to School and Special Needs Education services, as well as Scheduled Bus Routes, provide a regular income stream. These contracts provide an essential contribution to overheads and enable the resources of Ryedale Community Transport to be more resilient to change.

Driver and Passenger Assistant Training is delivered in house by the Fleet Coordinator. As a matter of good practise all the paid and voluntary minibus drivers undergo this assessment before they drive passengers for Ryedale Community Transport.

There has been an increase in demand for Minibus Awareness Training Scheme (MiDAS) and Passenger Assistant Training Scheme (PATS) training from external clients. The Fleet Coordinator delivers this training two days a week at the depot or at the clients place of business.

We have recently expanded this awareness training to include Car and MPV (vehicles able to carry up to 8 passengers). This gives drivers additional information to enable them to provide safe and comfortable transport for their passenger.

FINANCIAL RESULTS

The financial year for 2021/22 was another difficult year with social distancing still affecting some of the charity's services. However, the charity, has continued to operate with continued support from Ryedale District Council and North Yorkshire County Council. The first year of the Ryedale Rover project, a demand responsive bus service, involved a lot of route planning with routes starting to be trialled at the end of 2021. The Wheels to Work moped hire service flourished where other services like Group Travel struggled.

The charity received £74,562 in capital funding during the year. This funding enabled the charity to contribute to reducing its carbon emission by purchasing five electric Mopeds (£19,107) and an electric wheelchair accessible vehicle with charging point (£54,555). These vehicles are being trialled on Fleet and evaluated against their petrol /diesel counterparts for reliability and performance.

The Designated Fund as of 31st March 2022 is £46,740. In the year £31,700 was added to the fund from contract income with £16,995 being used to buy a new ford minibus, £4,000 for mopeds for the Wheels2Work scheme and £3,950 contribution to the purchase of the Electric WAV.

The Balance Sheet on 31 March 2021 shows total funds of £401,704, which include £238,137 in tangible fixed assets and a bank balance of £164,807. The funds are detailed further in note 21 to the accounts.

A breakdown on restricted funds, showing movements in the year by project and closing balances on 31 March 2022 is shown in note 17 to the accounts.

RISK ANALYSIS

Where appropriate, systems and procedures have been established to mitigate the risks the charity faces. A Critical Incident Plan has been established and is updated annually. Significant risks to funding and earned incomes have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorization of transactions and contracts. Procedures are in place to ensure compliance with health and safety for staff, volunteers, and customers. All procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

NATIONAL BUS STRATEGY AND LOCAL GOVERNMENT RESTRUCTURING

With the creation of the North Yorkshire Unitary Authority and the implementation of the National Bus Strategy, the main sources of our official local funding i.e., North Yorkshire County Council and Ryedale District Council, is going to change. We understand that in the short term our funding is secure but in the medium term we must wait-and-see what is decided. We have a good working relationship with North Yorkshire County Council, and they understand what we do and how we do it, so we are hopeful of a successful outcome of their deliberations.

FUTURE STRATEGY

Ryedale Community Transport CIO is the sole community transport organisation serving the Ryedale District. The charity provides a support system for smaller community transport providers and underpins the delivery of the North Yorkshire County Council transport strategy.

The Charity's Business Plan and a 4-year financial strategy matured in 2022. The Plan looked outwards to the community with the objective of becoming more sustainable, seeking new business, and experimenting with innovative ideas to help the community with mobility. Some aspects were curtailed due to the recent pandemic but some ideas e.g., the Ryedale Rover have come to fruition.

As we go forward into 2023 the Charity will develop a new Business Plan and financial strategy as we embrace the New Unitary Authority. With the next year expected to bring with it increasing prices and inflation it is even more imperative to recruit volunteer drivers not only for the volunteer car scheme but also to drive the fleet vehicles to enable us to deliver the Ryedale Rover on demand bus service and Group Travel at an affordable rate. With the Queen's Award for Voluntary Service taking pride of place we are planning a volunteer recruitment drive.

We continue to improve out-of-office access to our services and are developing a communication strategy that will reach across all generations to ensure that our customers have access to current, timely and accurate information.

RESERVES POLICY

The trustees consider that (unrestricted) cash reserves are required for the following reasons:

- To enable Ryedale Community Transport CIO to maintain essential core functions for a period of 12 months and have time to adjust in the event of a significant reduction in anticipated or budget income streams, or in the event of a major shift in the pattern of activities.
- To provide for unfunded staffing related costs and for unforeseen compliance costs arising from existing or new legislation and regulations.
- To provide funds of last resort in the events of unavoidable cost overruns on activities that cannot be met from restricted funds.
- To provide the ability to commission research and development work in the community, to pump-prime new projects and to maintain project continuity in the event of limited short-term funding gaps.
- To provide a source of working capital to fund additions and renewals to infrastructure and accommodation, and to provide the means of managing short term cash flow fluctuations.

The value of reserves required to meet these risks is estimated at £150,000.

FUNDING

Funding comes from two main sources: grants and contractual payments from statutory bodies and fees and charges to service users. A high proportion of funds have been received from statutory bodies, The National Lottery, Ryedale District Council and North Yorkshire County Council.

Trustees are appreciative of the funding received from statutory bodies and the confidence in Ryedale Community Transport that this implies. Nonetheless it is felt that Ryedale Community Transport should continue to seek to increase generated income, as well as the amount of funding it receives, from alternative sources such as Charitable Trusts and from individuals, groups, and firms locally, to help spread the financial risk.

The trustees want to thank Ryedale District Council, North Yorkshire County Council, The National Lottery, The Garfield Weston Foundation, The Wilfred Jackson Charitable Will Trust, Northern Trains Limited, Norton Town Council, and Anglo American Woodsmith Limited for the Grant Support during 2021/2022. The Trustees would also like to say a big thank you to our members and everyone who made a donation to the Charity in 2021/22. Your kind donations help to keep the charity and all its services running.

FUNDRAISING

During 2021/22 the Charity did not do any active fundraising due to the continued issues around social distancing. Funding was generated in the form of Grants and donations.

RESPONSIBILITIES OF THE TRUSTEES

Company Law requires Trustees to prepare financial statements for each financial year, which gives a true and fair view of the affairs of the charity and of the incoming resources and application of resources for that year. In preparing these accounts the trustees are required to:

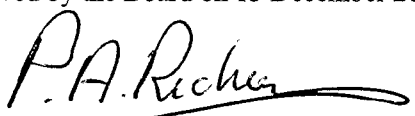
- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the 'going concern' basis, unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

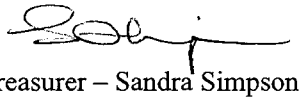
INDEPENDENT EXAMINERS

Hardcastle France were re-appointed as the charity's Independent Examiners at the Annual General Meeting on 8 March 2022.

Approved by the Board on 13 December 2022 and signed on its behalf:



Chair of Trustees – Philip Richardson MBE



Treasurer – Sandra Simpson

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

Charity Number 1109232

ACCOUNTS

Year ended 31 March 2022

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

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RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

STATUS AND CHARITABLE OBJECT

Ryedale Community Transport CIO (formerly Ryecat Ltd) is a registered charity and was established on 26 April 2005. On 11 November 2019 the charity converted from a Company Limited by guarantee to a Charitable Incorporated Organisation (CIO), reporting directly to the Charities Commission for England and Wales. The Charitable Incorporated Organisation was established by a Constitution adopted on the date of changeover.

The object of the Charitable Organisation is to provide a community transport service for such of the inhabitants of Ryedale, Scarborough & Whitby and Selby Districts of North Yorkshire and of the City of York, who are in need of such service because of age, sickness or disability (mental or physical), or poverty, or because of lack of availability of adequate and safe public transport services.

Ryedale Community Transport CIO provides various community transport options including: the Ryedale Volunteer Car Scheme, The Ryedale Rover on demand Dial & Ride service, Wheelchair Accessible Travel, Minibus Travel, Wheels2Work Moped Hire, Scheduled local bus services, home to school transport, MiDAS and Passenger Assistant training.

TRUSTEES

The Trustees are the directors of the charity and those in office during the period were as follows:-

Name		Appointed	Resigned
Philip Richardson MBE	(Chair)	05/03/2019	
Barry Whitaker	(Treasurer to March)	23/01/2019	08/03/2022
David Yellen	(Deputy Chair from March)	23/01/2019	
Elizabeth Webb		02/03/2021	
Anne Wilson		02/03/2021	
Dave Ward		02/03/2021	14/06/2022
Trustees appointed at the AGM.			
Sandra Simpson	(Treasurer from March)	08/03/2022	
Sheila Miller		08/03/2022	

As per the constitution every year, at the Annual General Meeting, one-third of the trustees shall retire from office. The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. A charity trustee who has served for three consecutive terms may not be reappointed for a fourth consecutive term but may be reappointed after an interval of at least one year.

All trustees, who also form the management committee, give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

On becoming a trustee, each trustee is given a comprehensive induction pack. This provides background information about the charity and includes a copy of the constitution and any amendments made to it; and a copy of the CIO's latest trustees' annual report and statement of accounts.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

Full name of the charity:	Ryedale Community Transport CIO
Registered charity number:	1109232
Registered company number:	CE019517
Registered office of the charity:	2 Minster Court Hugden Way Norton Grove Industrial Estate Norton Malton YO17 9NJ
Independent examiner:	Hardcastle France 30 Yorkersgate Malton North Yorkshire YO17 7AW
Bankers:	Virgin Money 46 Coney Street York North Yorkshire YO1 9NQ CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF RYEDALE COMMUNITY TRANSPORT CIO

I report to the charity trustees on my examination of the accounts of Ryedale Community Transport CIO for the year ended 31 March 2022, which are set out on pages 4-24.

Respective responsibilities of trustees and examiner

The charity trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

* Examine the accounts under section 145 of the 2011 Act;
* To follow procedures laid down in the general directions given by the Charity Commission under section 145(5)b of the 2011 Act; and
* To state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

* Which gives me reasonable cause to believe that in any material respect the requirements
  (i) to keep proper accounting records in accordance with section 386 of the Companies act 2006; and
  (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
* to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

LDawson

Laura Dawson ACA, CTA, FMAAT
Hardcastle France
30 Yorkersgate
MALTON
YO17 7AW
Date: 13 December 2022

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

INCOME AND EXPENDITURE ACCOUNT
For the year ended 31st March 2022

	Note	2022	2021
		£	£
INCOME	3	514,464	391,916
ADMINISTRATIVE EXPENSES	4	466,621	405,901
OPERATING SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE		47,843	(13,985)
INTEREST RECEIVABLE AND SIMILAR INCOME		13	33
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE ON ORDINARY ACTIVITIES BEFORE TAXATION		47,856	(13,952)
TAX ON SURPLUS INCOME	7	-	-
ORDINARY ACTIVITIES			
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE FOR THE FINANCIAL YEAR AFTER TAXATION AND RETAINED SURPLUS/(DEFICIT)		47,856	(13,952)
RETAINED FUNDS BROUGHT FORWARD	17	353,848	367,800
RETAINED FUNDS CARRIED FORWARD	17	401,704	353,848

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

BALANCE SHEET
As at 31st March 2022

	Note	2022	2021
		£	£
FIXED ASSETS			
Tangible assets	13	238,137	199,352
Total fixed assets		238,137	199,352
CURRENT ASSETS			
Stock		768	1,160
Debtors	14	49,583	55,476
Cash at bank and in hand	19	164,807	130,138
Total current assets		215,158	186,774
LIABILITIES: Amounts falling due within one year	15	51,591	32,278
Net current assets		163,567	154,496
Total assets less current liabilities		401,704	353,848
Provision for liabilities		-	-
Total net assets	21	401,704	353,848
THE FUNDS OF THE CHARITY			
Unrestricted funds:			
Designated funds		46,740	39,985
General funds		166,350	167,969
Total unrestricted funds		213,090	207,954
Restricted funds		188,614	145,894
Total charity funds	17	401,704	353,848

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

BALANCE SHEET (Continued)
As at 31st March 2022

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and Charity Act 2011 with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the Board on 13 December 2022 and signed on its behalf:

Chair of Trustees - Philip Richardson MBE

Treasurer - Sandra Simpson

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st March 2022

	Note	Designated Funds	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
		£	£	£	£	£
Income and endowments from:						
Donations and legacies		-	85	21,557	21,642	21,573
Charitable activities		-	23,467	154,733	178,200	152,445
Fundraising activities		-	-	74,562	74,562	2,500
Other trading activities		-	240,060	-	240,060	215,398
Investment income		-	13	-	13	33
Total income and endowments	**3**	-	263,625	250,852	514,477	391,949
Expenditure on:						
Raising funds						
Costs of generating voluntary income		-	6,462	-	6,462	3,551
Charitable activities						
Ryedale Volunteer Car Scheme		-	-	49,020	49,020	40,130
The National Lottery		-	-	47,000	47,000	32,500
Ryedale Rover		-	-	8,112	8,112	-
Wheels to Work		-	-	61,083	61,083	48,769
Wheelchair Accessible Vehicles		-	-	25,960	25,960	27,563
Tucano Low Floor Minibus		-	-	11,160	11,160	6,841
Core Development & Governanace		-	3,558	16,268	19,826	22,448
Fleet Travel		-	23,149	-	23,149	10,875
Covid Support Services		-	-	2,479	2,479	21,669
Other trading activities						
Contract costs		-	212,370	-	212,370	191,555
Total Expenditure	**4**	-	245,539	221,082	466,621	405,901
Net income/expenditure		-	18,086	29,770	47,856	(13,952)
Transfers between funds	**12**	6,755	(19,705)	12,950	-	-
Other recognised gains/losses		-	-	-	-	-
Net movement in funds		6,755	(1,619)	42,720	47,856	(13,952)
Reconciliation of Funds						
Total funds brought forward		39,985	167,969	145,894	353,848	367,800
Total funds carried forward		46,740	166,350	188,614	401,704	353,848

Movements in funds are disclosed in Note 21 to the financial statements.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

STATEMENT OF CASHFLOWS
For the year ended 31st March 2022

	Note	2022 £	2021 £
Net cash used in operating activities	**20**	147,040	118,343
Cashflows from investing activities			
Interest Income		13	33
Sale of tangible assets		7,543	3,875
Investments - closure of subsidiary		-	-
Net cash provided by investing activities		7,556	3,908
Cashflows from financing activities			
Purchase of tangible assets	**13**	119,927	94,712
Cash used in financing activities		119,927	94,712
Change in cash and cash equivalents in the year		34,669	27,539
Cash and cash equivalents brought forward	**19**	130,138	102,599
Cash and cash equivalents carried forward	**19**	164,807	130,138

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2022

1 BASIS OF PREPARATION

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) and with the Charities Act 2011.

Fund accounting

* Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

* Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes. In the case of RyedaleCT they are earmarked for Asset Replacement.

* Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

2 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

2.1 INCOME

Income represents resources received in the form of grants, donations and contractual payments to support and promote an effective voluntary sector, and to fund direct charitable activities. The following policies are applied to particular categories of income.

Recognition of income

All incoming resources are included in the Statement of Financial Activities (SoFA) when:

* the charity becomes entitled to the resources;
* it is more likely than not that the charity will receive the resources; and
* the monetary value can be measured with sufficient reliability.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2022

ACCOUNTING POLICIES *Continued*

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP.

Grants and donations

Grants and donations are recognised in the Statement of Financial Activities (SoFA) when the general income recognition criteria have been met. In the case of performance related grants, income is only recognised in the SoFA when the performance related conditions have been met.

Legacies

Legacies are recognised in the Statement of Financial Activities (SoFA) in the year of receipt.

Government grants

The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation.

Contractual income

Contractual income is included in the Statement of Financial Activities (SoFA) once the goods or service have been provided.

Income from interest

Interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from car scheme members

All monies received from Car Scheme members are voluntary donations and are recognised in Donations and Legacies.

Settlement of insurance claims

Insurance claims are included in the Statement of Financial Activities (SoFA) when the general income recognition criteria have been met and are included as an item of other income.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2022

ACCOUNTING POLICIES *Continued*

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised in the period in which they are incurred, where there is a legal or constructive obligation committing the charity to pay out resources and the amount can be measured with reasonable certainty. The expenditure is allocated to the particular activity to which the cost relates. Expenditure that includes any VAT which cannot be fully recovered is reported as part of the expenditure to which it relates.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

Support costs include central functions and are allocated on a basis designed to reflect the use of the resources. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. an agreed percentage based on use of resources as set out in Note 4.

Employment costs have been allocated on the basis of time spent. Other costs have been allocated wherever possible on an actual basis, otherwise in proportion to relevant staff hours.

Redundancy

The charity made one redundancy payment during the reporting period, which is charged to the Statement of Financial Activities (SoFA).

Pension

The charity operates a defined contribution scheme. Contributions payable for the year are charged to the Statement of Financial Activities (SoFA).

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation, resulting from a past event, that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2022

ACCOUNTING POLICIES *Continued*

2.3 ASSETS

Tangible fixed assets

Fixed assets (excluding investments) are stated at a cost less accumulated depreciation. Costs of minor additions are not capitalised. Depreciation is provided at the following annual rates in order to write off the cost of each asset over its estimated useful life: -

	Rate	Method
Petrol Mopeds	33.33%	Straight line basis
Electric Mopeds	25%	Straight line basis
Vehicles	25%	Straight line basis
Tucano bus & electric vehicle	14.29%	Straight line basis
Computers & office equipment	25%	Straight line basis
Fixtures & fittings	25%	Straight line basis

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Stock

Stock is valued at the lower of cost and net realisable value.

Debtors

Trade and other debtors have been measured on initial recognition at settlement amount after any trade discounts. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Deferred income

Deferred income is income that is subject to performance-related conditions received in advance of the services required by that condition. Deferred income is released to income in the reporting period in which the performance related or other conditions are met.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2022

3 INCOME

	Unrestricted	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Donations & Legacies				
Donations - Other	85	1,159	1,244	668
Donations - Ryedale Volunteer Car Scheme	-	14,564	14,564	12,664
Donations - Vehicles & Fixed Assets	-	5,740	5,740	6,523
Donations - Covid Support Services	-	94	94	1,718
	85	21,557	21,642	21,573
Charitable Activities				
Ryedale Volunteer Car Scheme	-	21,807	21,807	22,225
Ryedale Rover	-	15,063	15,063	-
Fleet Travel	21,670	-	21,670	8,253
Wheels to Work	-	54,595	54,595	42,918
Core Development & Governance	1,797	16,268	18,065	23,618
Wheelchair Accessible Vehicles	-	-	-	595
The National Lottery Fund	-	47,000	47,000	32,500
Covid Support Funding	-	-	-	22,336
	23,467	154,733	178,200	152,445
Raising Funds				
Electric Mopeds	-	19,107	19,107	-
Electric Wheelchair Accessible Vehicle	-	55,455	55,455	-
Low Floor Replacement Fund	-	-	-	2,500
	-	74,562	74,562	2,500
Other trading activities				
Contracts	240,060	-	240,060	215,398
	240,060	-	240,060	215,398
Income from investments				
Interest received	13	-	13	33
	13	-	13	33
TOTAL INCOME	**263,625**	**250,852**	**514,477**	**391,949**

4 ANALYSIS OF EXPENDITURE & SUPPORT COSTS

	Basis of Allocation	Ryedale Volunteer Car Scheme	Wheels to Work	Core Development/ Governance	Wheelchair Accessible Vehicles	Low Floor Minibus	Covid Costs	Contracts	Ryedale Rover	Fleet Travel	Cost of Generating Funds	**Total 2022**	**Total 2021**
		£	£	£	£	£	£	£	£	£	£	£	£
Costs directly allocated to activities													
Staff costs	Direct	20,412	14,653	-	-	-	1,251	102,718	28,901	7,010	-	174,945	147,553
Redundancy	Direct	-	-	648	-	-	-	-	-	-	-	648	-
Staff training	Direct	-	-	-	-	-	-	1,785	-	-	-	1,785	850
Staff expenses	Direct	-	-	-	-	-	-	1,165	84	-	-	1,249	508
Volunteer expenses & private miles	Direct	10,541	-	-	-	-	590	1,502	124	157	-	12,914	6,660
Room Hire/AGM Expenses	Direct		-	-	-	-	-	-	-	-	-	-	-
Telephones	Direct	449	106	-	-	-	-	146	231	-	-	932	596
Postage, printing, and publicity	Direct	98	-	53	-	-	-	-	4,893	72	-	5,116	1,313
Fundraising Costs/Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-
Bank Charges	Direct	-	-	185	-	-	-	-	-	-	-	185	69
Misc & disbursements	Direct	36	-	-	-	-	-	-	-	-	-	36	142
Provision for Bad Debts	Direct	-	-	-	-	-	-	-	-	-	-	-	48
MIDAS equipment & materials	Direct	-	-	-	-	-	-	282	-	-	-	282	40
Vehicle Insurance	Direct	-	10,793	-	-	-	-	9,416	1,950	2,925	-	25,084	22,337
Motoring costs	Direct	369	13,551	-	555	-	109	37,155	2,285	7,093	-	61,117	41,763
Vehicle Hire/Lease	Direct	-	-	-	-	-	-	-	-	-	-	-	158
Covid-19 - PPE/Cleaning	Direct	-	-	-	-	-	529	-	-	-	-	529	6,017
Depreciation	Direct	-	11,294	2,672	25,405	11,160	-	30,398	-	-	-	80,929	71,628
Support Costs allocated to activities													
Management & admin staff	Staff Time	11,200	2,800	14,040	-	-	-	14,000	10,728	3,920	4,234	60,922	60,613
Premises	Usage	2,658	3,543	1,005	-	-	-	6,201	2,658	886	1,005	17,956	18,130
Staff & trustee expenses	Usage	83	112	29	-	-	-	197	84	28	28	561	332
Volunteer expenses	Usage	-	-	-	-	-	-	-	-	-	-	-	-
Training (staff, trustees & volunteers)	Usage	21	28	8	-	-	-	49	21	7	8	142	1,595
Telephones, internet	Usage	324	432	121	-	-	-	756	324	107	122	2,186	1,810
Postage, stationery, printing, publicity and office costs	Usage	1,817	2,423	686	-	-	-	4,240	1,818	606	686	12,276	11,438
Insurance	Usage	203	271	70	-	-	-	475	203	68	70	1,360	2,770
Accountancy and Professional Services	Usage	665	886	261	-	-	-	1,551	665	222	261	4,511	8,665
Other professional & consultant's fees	Usage	-	-	-	-	-	-	-	-	-	-	-	370
Card Charges	Usage	22	29	7	-	-	-	51	22	8	7	146	148
Misc & disbursements	Usage	122	162	41	-	-	-	283	121	40	41	810	348
Total Expenditure		49,020	61,083	19,826	25,960	11,160	2,479	212,370	55,112	23,149	6,462	466,621	405,901

Basis of allocation

Management and Administrative staff costs have been apportioned on the basis of staff time spent on an activity. All other support costs have been apportioned using an agreed percentage based on the usage of resources.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2022

5 ANALYSIS OF RECEIPTS OF GRANTS

Analysis of Revenue grant receipts:

Funding Body	Description	2022 £	2021 £
Ryedale District Council	Core funding of the charity via a voluntary sector agreement.	46,480	42,251
Ryedale District Council	Grant to fund the cost of a feasibility study on an Electric town bus service.	-	5,000
North Yorkshire County Council	Car Scheme/Dial&Ride funding based on number of passenger journeys undertaken in the previous year.	13,233	13,232
North Yorkshire County Council	Car Scheme funding on capped medical journey costs	2,426	3,475
North Yorkshire County Council	Stronger Communities 6 months funding for One Stop project with Ryedale Charities Together in Pickering	3,032	-
The National Lottery	The Ryedale Rover demand responsive transport project commenced in March 2021. This project is lottery funded for 5 years	47,000	-
HMRC	Government kickstart Funding. Funded new administrative post for six months	7,325	-
Malton & Norton Pride Awards	Charity of the Year Award 2020	-	1,017
Kirkbymoorside Town Council	Small grant to support charity and its services.	-	1,300
Norton Town Council	Small grant to support charity and its services.	-	700
		119,496	66,975

Analysis of Covid grant receipts:

Funding Body	Description		
The National Lottery/Government	Covid funding to support charity's continued operations during pandemic	-	32,500
Two Ridings Foundation	Covid funding for PPE, specialist equipment for making fleet vehicles covid safe.	-	10,000
HMRC furlough Scheme	Covid funding for staff on furlough during first lockdown	-	7,036
Ryedale District Council	Covid funding to support the cost of increased cleaning regime during pandemic	-	4,000
NYCC Councillors	Covid grants to support running of services during covid lockdown and the free covid vaccination service	-	1,000
Helmsley Town Council	Covid grant to support running of free covid vaccination service	-	300
		-	54,836

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2022

5 ANALYSIS OF RECEIPTS OF GRANTS *Continued*

Analysis of Capital grant receipts:		2022 £	2021 £
Funding Body	**Description**		
Ryedale District Council	Contribution towards the purchase of the new Tucano Low Floor Minibus.	-	1,000
Ryedale District Council	Contribution towards the purchase of an Electric charging point	1,000	-
Garfield Weston Foundation	Contribution towards the purchase of an electric 8 seater wheelchair accessible vehicle	30,000	-
Northern Trains Limited	Customer & Community Investment Fund - Contribution towards the purchase of an electric 8 seater wheelchair accessible vehicle	11,455	-
Wilfred Jackson Charitable Will Trust	Contribution towards the purchase of an electric 8 seater wheelchair accessible vehicle	6,000	-
HMRC	OLEV funding for the purchase of an electric 8 seater wheelchair accessible vehicle	6,000	-
Norton Town Council	Contribution towards the purchase of an electric 8 seater wheelchair accessible vehicle	1,000	-
North Yorkshire County Council	Contribution towards the purchase of 2 Laptops for remote working.	-	1,000
North Yorkshire County Council	50% funding toward the purchase of 5 Electric Mopeds	6,923	-
Anglo American Woodsmith Limited	50% funding toward the purchase of 5 Electric Mopeds	6,923	-
HMRC	OLEV funding for the purchase of 5 Electric Mopeds	5,261	-
		74,562	2,000

6 NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging: -	2022 £	2021 £
Depreciation	80,929	71,628
Operating lease - equipment	1,624	1,675
Independent examiner's fees	2,534	2,346
Professional Fees	1,977	6,689
(Profit) on disposal of fixed assets	(7,330)	(1,542)

7 TAXATION

The company is accepted as a charity for tax purposes and is exempt from tax on its income or gains to the extent that they are applied for charitable purposes.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2022

8 PAID EMPLOYEES

Staff costs were as follows:	2022 £	2021 £
Salaries and wages	226,124	199,907
Social security costs	4,638	3,502
Pension (defined contribution pension plan)	5,105	4,757
	235,867	208,166
Redundancy	648	-
	236,515	208,166

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

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

	2022 Number	2021 Number
Manager	1	1
Management and administrative support	5	4
Wheels to work	1	1
Car Scheme	2	2
Contracts & Group travel	15	14
	24	22

9 TRANSACTIONS WITH TRUSTEES

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021 - £nil). No charity trustee received payment for professional or other services supplied to the charity (2021 - £nil). No charity trustee received reimbursement for travel expenses incurred in the year (2021 - £nil).

During the year 2 members of the board of trustees (2021 - 1) were actively involved as volunteer drivers on the Car Scheme. Volunteer drivers receive reimbursement at 45p per mile from the car scheme members for their journeys.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2022

10 DEFINED CONTRIBUTION PENSION SCHEME

The company operates defined contribution pension schemes on behalf of its employees. The assets of the scheme are held separately from those of the company in independently administered funds. The total charge included in the accounts amounts to £5,105 (2021 - £4,757). At the balance sheet date there were owing contributions of £281 (2021 - £854).

Pension expenses relating to staff allocated to a particular activity have been allocated directly to that activity. Pension expenses relating to management and administration support costs have been allocated using an agreed percentage based on the usage of resources.

11 RELATED PARTY TRANSACTIONS

There are no related party transactions.

12 TRANSFERS BETWEEN FUNDS

	2022	2021
	£	£
Restricted Funds	12,950	(4,844)
Designated Fund	6,755	30,852
Unrestricted Funds	(19,705)	(26,008)
	-	-

13 TANGIBLE FIXED ASSETS

	Motor Vehicles	Mopeds	Computers & Equipment	Fixtures & Fittings	Total
	£	£	£	£	£
COST					
As at 1st April 2021	402,819	28,905	9,230	11,060	452,014
Additions - Purchased	83,895	32,654	1,938	1,440	119,927
Disposals	(46,850)	(5,456)	(425)		(52,731)
At 31st March 2022	439,864	56,103	10,743	12,500	519,210
DEPRECIATION					
As at 1st April 2021	216,731	25,002	5,085	5,844	252,662
Charge for year	68,931	6,919	2,254	2,825	80,929
Eliminated on disposal	(46,850)	(5,367)	(301)		(52,518)
At 31st March 2022	238,812	26,554	7,038	8,669	281,073
NET BOOK VALUE					
As at 31st March 2022	201,052	29,549	3,705	3,831	238,137
As at 31st March 2021	186,088	3,903	4,145	5,216	199,352

RYEDALE COMMUNITY TRANSPORT CIO
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2022

14 DEBTORS

	2022	2021
	£	£
Debtors:		
Trade Debtors	30,372	34,744
Prepayments	12,779	13,008
VAT Liability	2,601	6,357
Other debtors	3,831	1,367
	49,583	55,476

15 CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Creditors:		
Trade Creditors	5,121	5,543
Accruals and deferred income	27,501	12,940
W2W Bonds	6,416	2,300
PAYE & NIC	4,274	3,653
Other creditors	8,279	7,842
	51,591	32,278

16 DEFERRED INCOME

Deferred income is income that has been invoiced/received in the financial reporting period but the services or performance-related conditions have not yet been met. Deferred income is released to income in the reporting period in which the performance related or other conditions are met.

	2022	2021
	£	£
Balance at the start of the reporting period	7,136	5,602
Amount added in current period	21,000	7,136
Amounts released in current period	(7,136)	(5,602)
Balance at the end of the reporting period	21,000	7,136

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2022

17 MOVEMENTS IN CHARITY FUNDS

Analysis of movement in funds - current year

	1 April 2021	Incoming	Outgoing	Transfers	Gains/ (Losses)	31 March 2022
	£	£	£	£	£	£
Restricted funds						
Ryedale Volunteer Car Scheme	16,121	36,371	49,020	-	(12,649)	3,472
Ryedale Rover	-	16,222	8,112	-	8,110	8,110
Wheels to Work	16,919	74,952	61,083	4,000	17,869	34,788
Core Development & Governance	-	16,268	16,268	-	-	-
Wheelchair Accessible Vehicles	38,876	59,945	25,960	8,950	42,935	81,811
Tucano Low Floor Minibus	71,593	-	11,160	-	(11,160)	60,433
The National Lottery	-	47,000	47,000	-	-	-
Covid-19 Support	2,385	94	2,479	-	(2,385)	-
Total restricted funds	145,894	250,852	221,082	12,950	42,720	188,614
Unrestricted funds						
Designated funds	39,985	-	-	6,755	6,755	46,740
General funds	167,969	263,625	245,539	(19,705)	(1,619)	166,350
Total unrestricted funds	207,954	263,625	245,539	(12,950)	5,136	213,090
Total funds	353,848	514,477	466,621	-	47,856	401,704

Analysis of movement in funds - previous year

	1 April 2020	Incoming	Outgoing	Transfers	Gains/ (Losses)	31 March 2021
	£	£	£	£	£	£
Restricted funds						
Ryedale Volunteer Car Scheme	21,362	34,889	40,130	-	(5,241)	16,121
Wheels to Work	20,681	42,918	48,769	2,089	(3,762)	16,919
Core Development & Governance	-	21,901	21,901	-	-	-
Wheelchair Accessible Vehicles	68,177	595	27,563	(2,333)	(29,301)	38,876
Tucano Low Floor Minibus	73,011	9,023	6,841	(3,600)	(1,418)	71,593
Capital Grant Funding	-	1,000	-	(1,000)	-	-
The National Lottery	-	32,500	32,500	-	-	-
Covid-19 Support	-	24,054	21,669	-	2,385	2,385
Total restricted funds	183,231	166,880	199,373	- 4,844	- 37,337	145,894
Unrestricted funds						
Designated funds	9,133	-	-	30,852	30,852	39,985
General funds	175,436	225,069	206,528	(26,008)	(7,467)	167,969
Total unrestricted funds	184,569	225,069	206,528	4,844	23,385	207,954
Total funds	367,800	391,949	405,901	-	(13,952)	353,848

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2022

17 MOVEMENTS IN CHARITY FUNDS *continued*

Restricted Funds

Ryedale Volunteer Car Scheme - set up to provide transport, through recruitment and support of volunteer drivers, for people who do not have access to other means of transport. Funding is received from the North Yorkshire County Council with additional income received through NHS contracts, other grant funding and voluntary donations. Costs recovered from voluntary and statutory organisations making use of the service are also credited to the fund.

Ryedale Rover - is a project to build a demand responsive bus service in Ryedale support those areas that receive little or no public transport services. It is supported by the National Lottery Community Fund with additional income received through passenger fares and donations. The Lottery funding started in March 2021 and is due to run for five years.

Wheels to Work - is a fund to develop and operate a scheme of hiring mopeds to people who are experiencing difficulty with access to work, training, volunteering or college, because of the lack of suitable public or private transport. The scheme is supported by Ryedale District Council, North Yorkshire County Council, other grant funding and hire charges from users.

Core development and governance - Ryedale District Council continues to support Ryedale Community Transport via its Voluntary Sector Agreement which provides a grant towards core funding of the organisation. The largest proportion of this supports the delivery of the Wheels to Work moped loan scheme for Ryedale. The balance of the grant supports the development and core administration of the other services provided by Ryedale Community Transport for the benefit of Ryedale residents.

Wheelchair Accessible Vehicles - is a fund to develop a small fleet of wheelchair accessible vehicles (these vehicles are larger than cars but smaller than a minibus) in order to provide a demand responsive transport service and self drive accessible transport service to local groups and residents of Ryedale. Six vehicles are on fleet, including one all electric 8 seater bus. They were all purchased with Funding and donations. The present balance represents the future depreciation charge due on the vehicles.

Tucano Low Floor - represents funding that paid for the Low Floor minibus. The present balance represents the future depreciation charge due on the vehicle.

Capital Grant Funding - is where a grant is received for the specific purpose of purchasing or assisting to purchase a vehicle. The income received is deemed to be restricted, however, once the vehicle has been purchased and there are no restrictions on its use the vehicle and balance on the fund is transferred to unrestricted general funds.

The National Lottery - The current Lottery funding is from the Community Fund and is a grant for five years supporting the running costs of a new demand responsive bus service called the Ryedale Rover.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2022

17 MOVEMENTS IN CHARITY FUNDS *continued*

Covid-19 Support - This fund was set up to provide clean and safe transport throughout the covid-19 pandemic, through installation of screens in fleet vehicles, deep cleaning of vehicles and provision of PPE to all staff and volunteers. Funding was received from grants and donations. Further donations received to support the provision of free transport to covid vaccination appointments for people who needed transport. All funds for this project have now been fully spent.

Unrestricted Funds

Designated fund - The replacement of vehicles and computer equipment is essential for the continuation of Ryedale Community Transport's operations, so a proportion of the charity's general reserves has been earmarked for the replacement of assets.

General fund - This is the 'free reserves' after allowing for the designated fund. The operations carried out under the general fund are fleet operations. This comprises of Home to School Contracts, Scheduled Bus Services, MiDAS training, Fleet Travel and Self drive hire. All carried out using RyedaleCTs fleet of Minibuses and Wheelchairs Accessible Cars.

18 ANNUAL COMMITMENTS UNDER OPERATING LEASES

As at 31 March 2022 the company had two annual operating lease commitments (per year) which expire as follows:

	2022	2021
	£	£
Two - five years	740	1,142
Under two years	402	14,128
	1,142	15,270

19 CASH AT BANK AND IN HAND

	2022	2021
	£	£
Short term deposits	47,690	48,507
Cash at bank and on hand	117,117	81,631
	164,807	130,138

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2022

20 RECONCILIATION OF NET CASH

	2022	2021
	£	£
Net movement in funds	47,856	(13,952)
Add back depreciation charge	80,929	71,628
Deduct profit on sale of tangible assets	(7,330)	(1,542)
Deduct interest income shown	(13)	(33)
Decrease (increase) in stock	392	(209)
Decrease (increase) in Debtors	5,893	63,133
Increase (decrease) in creditors	19,313	(682)
Net cash used in operating activities	147,040	118,343

21 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated funds	General funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	-	63,794	174,343	238,137
Investments	-	-	-	-
Current assets	46,740	124,884	43,533	215,157
Current liabilities		(22,329)	(8,262)	(30,591)
Deferred Income	-	-	(21,000)	(21,000)
	46,740	166,349	188,614	401,703

The General Cash Reserves for 2021/22 are £101,540 of which £83,865 are Cash at bank.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

INCOME AND EXPENDITURE ACCOUNT
For the year ended 31st March 2022

	2022	2021
	£	£
Income		
Donations and legacies	21,642	21,573
Revenue grants	119,496	68,275
Covid grants	-	54,836
Capital grants	74,562	2,000
Fees and other earned income	291,434	243,690
Interest receivable	13	33
Profit on sale of fixed assets	7,330	1,542
	514,477	391,949
Expenses		
Salaries, national insurance & pension contributions	235,867	208,166
Redundancy costs	648	-
Premises	17,956	18,130
Staff and trustee expenses	1,810	840
Training (staff, trustees and volunteers)	1,927	2,445
Volunteer expenses	12,914	6,660
Covid - PPE/cleaning costs	529	6,017
Telephone, fax and internet	3,118	2,406
Postage, stationery, printing, publicity and office costs	17,674	12,791
Insurance	26,444	25,107
Accountancy and professional fees	4,511	9,035
Other fees and miscellaneous disbursements	846	490
Bank/card charges	331	217
Bad debt provision	-	48
Vehicle operating costs	61,117	41,763
Vehicle hire/lease	-	158
Depreciation	80,929	71,628
	466,621	405,901
NET SURPLUS/(DEFICIT) FOR THE YEAR	47,856	(13,952)

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF RYEDALE COMMUNITY TRANSPORT CIO

I report to the charity trustees on my examination of the accounts of Ryedale Community Transport CIO for the year ended 31 March 2022, which are set out on pages 4-24.

Respective responsibilities of trustees and examiner

The charity trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

* Examine the accounts under section 145 of the 2011 Act;
* To follow procedures laid down in the general directions given by the Charity Commission under section 145(5)b of the 2011 Act; and
* To state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

* Which gives me reasonable cause to believe that in any material respect the requirements
  (i) to keep proper accounting records in accordance with section 386 of the Companies act 2006; and
  (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
* to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

LDawson

Laura Dawson ACA, CTA, FMAAT
Hardcastle France
30 Yorkersgate
MALTON
YO17 7AW
Date: 13 December 2022

RYEDALE COMMUNITY TRANSPORT CIO

England & Wales - Charity number 1109232

Accounts

RYEDALE COMMUNITY TRANSPORT CIO

Trustees Annual Report for the period

11 November 2020 to 10 November 2021

The Trustees present their annual report together with the financial statement of the Charity for the year ended 31 March 2021.

The financial statements comply with the Charities Act 2011 and the Statement of Recommended Practice for Charities (FRS102) and with the charity's governing documents.

STATUS AND CHARITABLE OBJECT

Ryedale Community Transport successfully converted to a Charitable Incorporated Organisation (CIO) on 11 November 2019. The Charity number remains unchanged 1109232 having been registered as a charity since 26 April 2005 and is identified at Companies House as being registered externally with company reference CEO19517.

The Object of the Charitable Organisation is to provide a community transport service for such of the inhabitants of Ryedale, Selby, Scarborough & Whitby Districts of North Yorkshire and of the City of York, who are in need of such service due to age, sickness, or disability (mental or physical), poverty, or the lack of availability of adequate and safe public transport services.

Ryedale Community Transport provides various community transport options including: the Ryedale Volunteer Car Scheme, Wheelchair Accessible Travel, Minibus Travel, Wheels2Work Moped Hire, Scheduled and non-scheduled local bus services, home to school transport and mini-bus driver awareness scheme (MiDAS) training.

TRUSTEES

The Trustees are the directors of the charity and those in office during the period were:

Name		Appointed	Resigned
John Patten	(Treasurer - until AGM)	28/02/2018	02/03/2021
Barry John Whitaker	(Treasurer - after AGM)	05/12/2018	
David Charles Yellen		23/01/2019	
Philip Richardson MBE	(Chair)	05/03/2019	
Anne Wilson		02/03/2021	
Elizabeth Ellen Webb		02/03/2021	
David Ward		02/03/2021	

Three new trustees were appointed at the AGM on 2 March 2021 and one resigned.

All trustees, who also form the management committee, give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out on note 9 to the accounts.

On becoming a trustee, each trustee is given a comprehensive induction pack. This provides background information about the charity and includes a copy of the constitution and any amendments made to it and a copy of the CIO's latest trustees' annual report and statement of accounts. Remote training is also available to those new to being a trustee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Trustees met regularly during the year but, due to Covid19 restrictions, meetings were successfully held remotely via video link. One unexpected advantage of this process was the recruitment of working, as opposed to retired, trustees who were able to contribute their expertise in their limited free time. Members of the Board now have backgrounds in Business, Social Services, the Military, Legal, the Church and the NHS and hence bring a variety of qualities to the board membership.

The Board of Trustees continue to develop the broad aims agreed in the 2018 Business Plan although the Covid pandemic has caused us to review our short-term ambitions. The Charity's profile has been greatly enhanced by our local work during the pandemic. We have worked closely with local NHS facilities to support medical staff on non-covid outreach to patients together with the movement of patients to receive Covid vaccinations at both local surgeries and regional vaccination hubs. Financial support from North Yorkshire County Council, Ryedale District Council, York and Scarborough Health Trust and donations have enabled us to do this in a safe and secure way with no cost to the patients receiving their initial vaccinations.

In March the National Lottery granted us £205,000, over 5 years, to trial the development of a demand responsive bus service (sometimes known as a 'Hopper' or 'Dial-a-Ride' service). We call this the 'Ryedale Rover' and initial trials started in October. We have been successful in obtaining funding for two electric mopeds and part funding for an electric wheelchair accessible vehicle. The operational use of these vehicles, taking into account their range and the topography in Ryedale, will be evaluated over the next year as we seek to move towards a greener environment.

The future abolition of District Councils and the creation of one Unitary Council for North Yorkshire makes our funding streams in the medium term uncertain although short term funding is assured.

The staffing structure during the year comprised of the Chief Officer, Ken Gill; a Finance Manager; a Wheels2Work Co-ordinator; a Development Officer; a Vehicle Fleet Coordinator; an Administrator; 2 part-time Car Scheme Booking Co-Ordinators together with a Kick-start trainee. There are 10 paid minibus drivers and 2 passenger assistants. Volunteers continue to donate valuable additional resources, both in the administration of the organisation and as volunteer drivers.

In June Christopher Legard, Vice-Lieutenant of North Yorkshire, visited our Depot for the first time as our Patron. After meeting the Trustees and Staff he was briefed on our latest plans for the Ryedale Rover. Christopher lives locally at Scampston Hall, and we are all very pleased that the has agreed to be our first Patron.

Our Chief Officer will be retiring at the 2022 AGM after 16 years' service with charity, the last 4 as Chief Officer. His experience and knowledge of the charity will be missed but we are pleased that his Deputy, Lynne Hodgson, currently our Finance Manager, has agreed to accept the role. A review of the structure of the office staff appointments is currently underway to ensure that we are best placed to move forward with our new Chief Officer and the development of the Ryedale Rover.

SERVICE OBJECTIVES AND ACTIVITIES

The Ryedale Car Scheme was established in 1989 and has steadily grown over the years to become one of the largest car schemes in North Yorkshire. It provides transport, through recruitment and support of volunteer drivers, for people who do not have access to other means of transport. Volunteers use their own vehicles and receive expenses of 45p per mile. The car scheme booking desk is funded from donations, grants from North Yorkshire County Council and income from contracts.

The Car Scheme continues to meet more than 90% of all requests for transport, although maintaining this level is not easy as many volunteer drivers have not returned or decided to completely retire following the Covid lockdown. Additionally, more people have registered for the scheme, often because of their awareness of our activities in relation to the Covid vaccination programme.

The strategy for the Car Scheme is to continue to deliver high quality, affordable and often essential, transport for those people who are only suited to personal door-to-door transport, to access health related and other personal appointments.

	30 Oct 2021	31 Mar 2021	31 Mar 2020	30 Mar 2019
Number of members	1,121	925	863	710
Number of volunteers	44	73	64	61
Total number of journeys		1,959	6,732	6,517
Eligible CAP Funding Journeys		497	858	741
Total Car Scheme Volunteer Miles		42,142	92,945	94,186

Fleet Travel. Under the Fleet umbrella we provide a number of services. Group Travel provides minibus and wheelchair accessible vehicle (WAV) transport services for individuals, voluntary organisations, and community groups at affordable rates. Ryedale Community Transport currently operates one wheelchair accessible low-floor bus, three accessible minibuses, five regular minibuses and five wheelchair accessible cars. These vehicles are available for hire with a driver or as self-drive.

The strategy for Fleet Travel is to deliver an affordable transport service that is self-funding, by hiring out vehicles and providing local on demand transport services. The **Ryedale Rover** on demand buses are part of the evolving strategy of connecting residents living in villages with no, or limited local bus services, with the wider area. Trials are underway as part of this project to fuse journeys from the villages to established bus routes passing through nearby villages thereby integrating transport resources and reducing Ryedale Rover's mileage and environmental impact.

	30 Sep 2021	31 Mar 2021	31 Mar 2020	30 Mar 2019
Number Volunteer Drivers	5	5	6	6
City of York Adult Services Hires	N/A	N/A	259	N/A
Total Number of WAV Hires		504	492	245
Total Number of Minibus Hires		33	222	232

Wheels2Work was launched in July 2002 to provide a moped loan scheme to people who had trouble in accessing employment, education, or training. There is no upper age limit for eligibility to access this service. This scheme can continue because of the generosity of Ryedale District Council which, in difficult financial circumstances, continues to grant fund the charity. The Wheels2Work fleet currently stands available in Ryedale, the Borough of Scarborough, the City of York, and the Selby district. Potential hirers may be referred by employers, further education providers or other related agencies. In all 4 districts, the established scheme has a high proportion of self-referrals from potential riders, along with agencies such as Jobcentre plus. All clients must hold a provisional or full driving licence and a CBT (Compulsory Basic Training) certificate. The Wheels2Work scheme continued to operate during the pandemic but at a reduced rate. In the year 43,170 miles were travelled by moped riders compared to 57,743 miles in 2020.

In September Mrs Venetia Wrigley DL High Sheriff of North Yorkshire visited Ryedale Community Transport to meet the staff and volunteers to be briefed on our work during the Covid pandemic and our plans for the Ryedale Rover.

The strategy for Wheels2Work is to reach 85% hire rate and to augment the fleet if this is exceeded consistently for six months. While continual grant funding is essential for the Wheels2Work scheme, the strategy is to maximise moped hire income and to build up a small reserve to fund a moped replacement programme, where mopeds older than three years will be replaced. The Wheels2Work coordinator is working to achieve this and is proactive in going to visit employers, colleges and attend job fairs to promote the Wheels2Work moped hire service in all four districts. Since Covid lockdown restrictions have been eased there has been an increased demand for the bikes. The Charity has received grant funding to purchase two electric bikes but identifying suitable vehicles is proving challenging as will the delivery dependent on the country of manufacture.

	30 Sep 2021	31 Mar 2021	31 Mar 2020	30 Mar 2019
Number of Mopeds	25	20	22	26
Total number of riders helped	28	17	13	40
Total miles travelled	65,227	43,170	57,743	78,653
Average % Hire Rate over the year		55%	70%	74%

NYCC Contracted Home to School and Special Needs Education services, as well as Scheduled Bus Routes, provide a regular income stream. These contracts provide an essential contribution to overheads and enable the resources of Ryedale Community Transport to be more resilient to change.

Driver Training and Assessment (MiDAS) is delivered in house by the Fleet Coordinator. As a matter of good practise, all the paid and voluntary minibus drivers undergo this assessment before they drive passengers for Ryedale Community Transport. All drivers, whether voluntary or paid, are DBS checked. The charity also holds courses for external clients at a small cost, this includes groups who wish to hire the vehicles for self-drive.

The strategy for the MiDAS training is to expand training, as a matter of good practice, to all hirers of the wheelchair accessible vehicles and passenger assistants so all are instructed on how to load wheelchairs into the vehicles safely.

FINANCIAL RESULTS

With the national lockdowns and social distancing with the Covid-19 pandemic it has been a difficult year to plan or develop services in the short term. However, the charity, with financial support from The Government, through the National Lottery, North Yorkshire County Council, Ryedale District Council and The Two Ridings Community Foundation the charity has ended the financial year 2020/21 with only a small deficit of £13,952. The success in obtaining two additional bus contracts from April 2020 provided much needed stability during the pandemic.

The Charity received £54,836 in covid funding during the year. This money has been used to make the fleet covid safe with Perspex screens in vehicles, new cleaning equipment to disinfect vehicles daily, an increased cleaning regime and PPE for all our paid and volunteer drivers. The Government Covid Grant has been used to cover staff and overhead expenditure that would normally be covered by income generated from fleet travel and moped hire.

The Designated Fund as of 31st March 2021 is £39,985. In the year £22,694 was added to the fund from contract income and £16,247 has been utilised to buy a new ford minibus and a 50% contribution towards 3 mopeds for the Wheels2Work scheme.

The Balance Sheet on 31 March 2021 shows total funds of £353,848, which include £199,352 in tangible fixed assets and a bank balance of £130,138. The funds are detailed further in note 21 to the accounts.

A breakdown on restricted funds, showing movements in the year by project and closing balances on 31 March 2021 is shown in note 17 to the accounts.

RISK ANALYSIS

Where appropriate, systems and procedures have been established to mitigate the risks the charity faces. A Critical Incident Plan has been established and is updated annually. Significant risks to funding and earned incomes have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorization of transactions and contracts. Procedures are in place to ensure compliance with health and safety for staff, volunteers, and customers. All procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

COVID 19

Covid-19 has not had the significant effect on our funding that was feared in last year's report. This is primarily due to North Yorkshire County Council continuing to provide contracted income thereby enabling us to retain staff and use our vehicles in the local Covid support effort. Since the relaxing of Covid restrictions we have not seen a return to Group Travel trips to the numbers pre-covid, but we are seeing a resurgence in requests for the Car Scheme for medical appointments and for Wheels2Work mopeds as people return to work.

Our volunteer drivers on the Car Scheme are not all returning, and we are beginning to encounter difficulties employing Category D drivers for our minibuses.

NATIONAL BUS STRATEGY AND LOCAL GOVERNMENT RESTRUCTURING

With the creation of the North Yorkshire Unitary Authority, and the implementation of the National Bus Strategy, the main sources of our official local funding i.e., North Yorkshire County Council and

Ryedale District Council, is going to change. We understand that in the short term our funding is secure but in the medium term we must wait-and-see what is decided. We have a good working relationship with North Yorkshire County Council, and they understand what we do and how we do it, so we are hopeful of a successful outcome of their deliberations.

FUTURE STRATEGY

Ryedale Community Transport CIO is the sole community transport organisation serving the Ryedale District. The charity provides a support system for smaller community transport providers and underpins the delivery of the North Yorkshire County Council strategy.

The Charity has a Business Plan and a 4-year financial strategy that matures in 2022. The Plan looks outwards to the community with the objective of becoming more sustainable, seeking new business, and experimenting with new ideas to help the community with mobility. Some aspects have been curtailed due to the pandemic but as we move forward some ideas e.g., the Ryedale Rover are coming to fruition.

As we have worked to improve out-of-office access to our services we have learned that improvements are still needed in our communication strategy across the generations and the need to have current, timely and accurate information available for our customers. This aspect will be part of the ongoing restructuring review.

We need to recruit more volunteers for the Car Scheme.

RESERVES POLICY

The trustees consider that (unrestricted) cash reserves are required for the following reasons:

- To enable Ryedale Community Transport CIO to maintain essential core functions for a period of 12 months and have time to adjust in the event of a significant reduction in anticipated or budget income streams, or in the event of a major shift in the pattern of activities.
- To provide for unfunded staffing related costs and for unforeseen compliance costs arising from existing or new legislation and regulations.
- To provide funds of last resort in the events of unavoidable cost overruns on activities that cannot be met from restricted funds.
- To provide the ability to commission research and development work in the community, to pump-prime new projects and to maintain project continuity in the event of limited short-term funding gaps.
- To provide a source of working capital to fund additions and renewals to infrastructure and accommodation, and to provide the means of managing short term cash flow fluctuations.

The value of reserves required to meet these risks is estimated at £150,000.

FUNDING

Funding comes from two main sources: grants and contractual payments from statutory bodies and fees and charges to service users. A high proportion of funds have been received from statutory bodies, mainly The National Lottery, Ryedale District Council and North Yorkshire County Council.

Trustees are appreciative of the funding received from statutory bodies and the confidence in Ryedale Community Transport that this implies. Nonetheless it is felt that Ryedale Community Transport should continue to seek to increase generated income, as well as the amount of funding it receives, from alternative sources such as Charitable Trusts and from individuals, groups, and firms locally, to help spread the financial risk.

The trustees wish to thank Ryedale District Council, North Yorkshire County Council, The National Lottery, The Government for Covid funding, The Two Ridings Community Foundation, Helmsley Town Council, Malton & Norton Pride Awards and Kirkbymoorside Town Council Grant Support during 2020/2021. The Trustees would also like to say a big thank you to our members and everyone who made a donation to the Charity in 2020/21 your kind donations help to keep the charity and all its services running.

FUNDRAISING

During 2020/21the Charity did not do any active fundraising due to the Covid 19 pandemic and subsequent lockdowns. Additional funds were received from the Co-Op Wellbeing donations in support of the Low floor Replacement Fund. The Low Floor Bus was delivered to the depot in September 2020 and is now being used on Group Travel trips which have recommenced.

RESPONSIBILITIES OF THE TRUSTEES

Company Law requires Trustees to prepare financial statements for each financial year, which gives a true and fair view of the affairs of the charity and of the incoming resources and application of resources for that year. In preparing these accounts the trustees are required to:

* select suitable accounting policies and then apply them consistently;

* make judgements and estimates that are reasonable and prudent;

* state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

* prepare the financial statements on the 'going concern' basis, unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

INDEPENDENT EXAMINERS'

Hardcastle France were re-appointed as the charity's Independent Examiners at the Annual General Meeting on 2 March 2021.

Approved by the Board on 14 December 2021 and signed on its behalf:

P.A.Richards

Chair of Trustees – Philip Richardson MBE

Treasurer – Barry Whitaker

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorportated Organisation)

Charity Number 1109232

ACCOUNTS

Year ended 31 March 2021

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

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RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

STATUS AND CHARITABLE OBJECT

Ryedale Community Transport CIO (formerly Ryecat Ltd) is a registered charity and was established on 26 April 2005. On 11 November 2019 the charity converted from a Company Limited by guarantee to a Charitable Incorporated Organisation (CIO), reporting directly to the Charities Commission for England and Wales. The Charitable Incorporated Organisation was established by a Constitution adopted on the date of changeover.

The object of the Charitable Organisation is to provide a community transport service for such of the inhabitants of Ryedale, Scarborough & Whitby and Selby Districts of North Yorkshire and of the City of York, who are in need of such service because of age, sickness or disability (mental or physical), or poverty, or because of lack of availability of adequate and safe public transport services.

Ryedale Community Transport CIO provides various community transport options including: the Ryedale Volunteer Car Scheme, The Ryedale Rover on demand Dial & Ride service, Wheelchair Accessible Travel, Minibus Travel, Wheels2Work Moped Hire, Scheduled local bus services, home to school transport and MiDAS training.

TRUSTEES

The Trustees are the directors of the charity and those in office during the period were as follows:-

Name		Appointed	Resigned
Philip Richardson MBE	(Chair)	05/03/2019	
Barry Whitaker	(Treasurer)	23/01/2019	
David Yellen		23/01/2019	
John Patten		28/02/2018	02/03/2021
Hugh Morgan		28/02/2018	19/10/2020
Trustees appointed at the AGM.			
Elizabeth Webb		02/03/2021	
Anne Wilson		02/03/2021	
Dave Ward		02/03/2021	

As per the constitution every year, at the Annual General Meeting, one-third of the trustees shall retire from office. The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. A charity trustee who has served for three consecutive terms may not be reappointed for a fourth consecutive term but may be reappointed after an interval of at least one year.

All trustees, who also form the management committee, give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

On becoming a trustee, each trustee is given a comprehensive induction pack. This provides background information about the charity and includes a copy of the constitution and any amendments made to it; and a copy of the CIO's latest trustees' annual report and statement of accounts.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

Full name of the charity:	Ryedale Community Transport CIO
Registered charity number:	1109232
Registered company number:	CE019517
Registered office of the charity:	2 Minster Court Hugden Way Norton Grove Industrial Estate Norton Malton YO17 9NJ
Independent examiner:	Hardcastle France 30 Yorkersgate Malton North Yorkshire YO17 7AW
Bankers:	Virgin Money 46 Coney Street York North Yorkshire YO1 9NQ CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF RYEDALE COMMUNITY TRANSPORT CIO

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 4-24.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

* Examine the accounts under section 145 of the 2011 Act;
* To follow procedures laid down in the general directions given by the Charity Commission under section 145(5)b of the 2011 Act; and
* To state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

* Which gives me reasonable cause to believe that in any material respect the requirements
  (i) to keep proper accounting records in accordance with section 386 of the Companies act 2006; and
  (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
* to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Laura Dawson ACA, CTA, FMAAT
Hardcastle France
30 Yorkersgate
MALTON
YO17 7AW
Date: 14 December 2021

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

INCOME AND EXPENDITURE ACCOUNT
For the year ended 31st March 2021

	Note	2021	2020
		£	£
INCOME	3	391,916	431,748
ADMINISTRATIVE EXPENSES	4	405,901	409,493
OPERATING SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE		(13,985)	22,255
INTEREST RECEIVABLE AND SIMILAR INCOME		33	130
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE ON ORDINARY ACTIVITIES BEFORE TAXATION		(13,952)	22,385
TAX ON SURPLUS INCOME	7	-	-
ORDINARY ACTIVITIES			
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE FOR THE FINANCIAL YEAR AFTER TAXATION AND RETAINED SURPLUS/(DEFICIT)		(13,952)	22,385
RETAINED FUNDS BROUGHT FORWARD	17	367,800	345,415
RETAINED FUNDS CARRIED FORWARD	17	353,848	367,800

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

BALANCE SHEET
As at 31st March 2021

	Note	2021	2020
		£	£
FIXED ASSETS			
Tangible assets	**13**	199,352	178,601
Total fixed assets		199,352	178,601
CURRENT ASSETS			
Stock		1,160	951
Debtors	**14**	55,476	118,609
Cash at bank and in hand	**19**	130,138	102,599
Total current assets		186,774	222,159
LIABILITIES: Amounts falling due within one year	**15**	32,278	32,960
Net current assets		154,496	189,199
Total assets less current liabilities		353,848	367,800
Provision for liabilities		-	-
Total net assets	**21**	353,848	367,800
THE FUNDS OF THE CHARITY			
Unrestricted funds:			
Designated funds		39,985	9,133
General funds		167,969	175,436
Total unrestricted funds		207,954	184,569
Restricted funds		145,894	183,231
Total charity funds	**17**	353,848	367,800

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

BALANCE SHEET (Continued)
As at 31 March 2021

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the Board on 14 December 2021 and signed on its behalf:

P. A. Richards

Chair of Trustees - Philip Richardson MBE

Treasurer - Barry Whitaker

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st March 2021

	Note	Designated Fund	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
		£	£	£	£	£
Income and endowments from:						
Donations and legacies		-	668	20,905	21,573	17,541
Charitable activities		-	9,970	142,475	152,445	182,935
Fundraising activities		-	-	2,500	2,500	64,598
Other trading activities		-	214,398	1,000	215,398	166,674
Investment income		-	33	-	33	130
Total income and endowments	3	-	225,069	166,880	391,949	431,878
Expenditure on:						
Raising funds						
Costs of generating voluntary income		-	1,355	2,196	3,551	4,283
Low Floor Replacement Fund		-	-	-	-	109
Charitable activities						
Ryedale Car Scheme		-	-	40,130	40,130	46,646
Wheels to Work		-	-	48,769	48,769	67,433
WAV Development			-	27,563	27,563	43,146
Tucano Low Floor Minibus			-	6,841	6,841	-
RCT Governance/Development		-	2,743	19,705	22,448	18,663
Group/WAV Travel		-	10,875	-	10,875	76,528
The National Lottery (Gov't Covid Funding)		-	-	32,500	32,500	-
Covid Support Services		-	-	21,669	21,669	-
Other trading activities						
Contract costs		-	191,555	-	191,555	152,685
Total Expenditure	4	-	206,528	199,373	405,901	409,493
Net income/expenditure		-	18,541	(32,493)	(13,952)	22,385
Transfers between funds	12	30,852	(26,008)	(4,844)	-	-
Other recognised gains/losses		-	-	-	-	-
Net movement in funds		30,852	(7,467)	(37,337)	(13,952)	22,385
Reconciliation of Funds						
Total funds brought forward		9,133	175,436	183,231	367,800	345,415
Total funds carried forward		39,985	167,969	145,894	353,848	367,800

Movements in funds are disclosed in Note 21 to the financial statements.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

STATEMENT OF CASHFLOWS
for the year ended 31st March 2021

	Note	2021 £	2020 £
Net cash used in operating activities	**20**	118,343	612
Cashflows from investing activities			
Interest Income		33	130
Sale of tangible assets		3,875	2,250
Investments - closure of subsidiary		-	1
Net cash provided by investing activities		3,908	2,381
Cashflows from financing activities			
Purchase of tangible assets	**13**	94,712	69,658
Cash used in financing activities		94,712	69,658
Change in cash and cash equivalents in the year		27,539	(66,665)
Cash and cash equivalents brought forward	**19**	102,599	169,264
Cash and cash equivalents carried forward	**19**	130,138	102,599

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2021

1 BASIS OF PREPARATION

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) and with the Charities Act 2011.

Fund accounting

* Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

* Designated funds are unrestricted funds earmarked by the Board of Trustees for a particular purposes. In the case of RyedaleCT they are earmarked for Asset Replacement.

* Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

2 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

2.1 INCOME

Income represents resources received in the form of grants, donations and contractual payments to support and promote an effective voluntary sector, and to fund direct charitable activities. The following policies are applied to particular categories of income.

Recognition of income

All incoming resources are included in the Statement of Financial Activities (SoFA) when:

* the charity becomes entitled to the resources;
* it is more likely than not that the charity will receive the resources; and
* the monetary value can be measured with sufficient reliability.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2021

ACCOUNTING POLICIES *Continued*

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP.

Grants and donations

Grants and donations are recognised in the Statement of Financial Activities (SoFA) when the general income recognition criteria have been met. In the case of performance related grants, income is only recognised in the SoFA when the performance related conditions have been met.

Legacies

Legacies are recognised in the Statement of Financial Activities (SoFA) in the year of receipt.

Government grants

The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation.

Contractual income

Contractual income is included in the Statement of Financial Activities (SoFA) once the goods or service have been provided.

Income from interest

Interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from car scheme members

The Car Scheme membership subscription fee was abolished on 31 March 2019. All monies received from Car Scheme members from 1 April 2019 are voluntary donations and are recognised in Donations and Legacies.

Settlement of insurance claims

Insurance claims are included in the Statement of Financial Activities (SoFA) when the general income recognition criteria have been met and are included as an item of other income.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2021

ACCOUNTING POLICIES *Continued*

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised in the period in which they are incurred, where there is a legal or constructive obligation committing the charity to pay out resources and the amount can be measured with reasonable certainty. The expenditure is allocated to the particular activity to which the cost relates. Expenditure that includes any VAT which cannot be fully recovered is reported as part of the expenditure to which it relates.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

Support costs include central functions and are allocated on a basis designed to reflect the use of the resources. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. Agreed percentage based on use of resources as set out in Note 4.

Employment costs have been allocated on the basis of time spent. Other costs have been allocated wherever possible on an actual basis, otherwise in proportion to relevant staff hours.

Redundancy

The charity made no redundancy payments during the reporting period.

Pension

The charity operates a defined contribution scheme. Contributions payable for the year are charged to the Statement of Financial Activities (SoFA).

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation, resulting from a past event, that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2021

ACCOUNTING POLICIES *Continued*

2.3 ASSETS

Tangible fixed assets

Fixed assets (excluding investments) are stated at a cost less accumulated depreciation. Costs of minor additions are not capitalised. Depreciation is provided at the following annual rates in order to write off the cost of each asset over its estimated useful life: -

	Rate	Method
Mopeds	33.33%	Straight line basis
Tucano bus	14.29%	Straight line basis
Vehicles	25%	Straight line basis
Computers & office equipment	25%	Straight line basis
Fixtures & fittings	25%	Straight line basis

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Stock

Stock is valued at the lower of cost and net realisable value.

Debtors

Trade and other debtors have been measured on initial recognition at settlement amount after any trade discounts. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Deferred income

Deferred income is income that is subject to performance-related conditions received in advance of the services required by that condition. Deferred income is released to income in the reporting period in which the performance related or other conditions are met.

RYEDALE COMMUNITY TRANSPORT CIO
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2021

3 INCOME

	Unrestricted	Restricted funds	2021 Total	2020 Total
	£	£	£	£
Donations & Legacies				
Donations - Other	668	-	668	1,044
Donations - Ryedale Volunteer Car Scheme	-	12,664	12,664	14,227
Donations - Vehicles & Fixed Assets	-	6,523	6,523	2,270
Donations - Covid Support Services	-	1,718	1,718	-
	668	20,905	21,573	17,541
Charitable Activities				
Ryedale Volunteer Car Scheme	-	22,225	22,225	23,591
Ryedale Ryedale Rover	-	-	-	-
Fleet Travel	8,253	-	8,253	70,512
Wheels to Work	-	42,918	42,918	57,293
RyedaleCT Governance & Development	1,717	21,901	23,618	15,944
WAV Vehicles & Development	-	595	595	5,595
Lottery Grants	-	32,500	32,500	10,000
Covid Support Funding	-	22,336	22,336	-
	9,970	142,475	152,445	182,935
Raising Funds				
Low Floor Replacement Fund	-	2,500	2,500	64,598
	-	2,500	2,500	64,598
Other trading activities				
Contracts	214,398	1,000	215,398	166,674
	214,398	1,000	215,398	166,674
Income from investments				
Interest received	33	-	33	130
	33	-	33	130
TOTAL INCOME	**225,069**	**166,880**	**391,949**	**431,878**

4 ANALYSIS OF EXPENDITURE & SUPPORT COSTS

	Basis of Allocation	Ryedale Car Scheme	Wheels to Work	RyedaleCT Governance/ Development	WAV Vehicles/ Development	Low Floor Replacement Fund	Covid Support Services	Contracts	Fleet Travel (WAVs & Group)	Cost of Generating Funds	**Total 2021**	**Total 2020**
		£	£	£	£	£	£	£	£	£	£	£
Costs directly allocated to activities												
Staff costs	Direct	16,081	12,009	-	-	-	14,867	91,185	13,411	-	147,553	148,774
Staff training	Direct	-	-	-	-	-	-	850	-	-	850	310
Staff expenses	Direct	-	-	-	-	-	-	508	-	-	508	338
Volunteer expenses & private miles	Direct	4,500	2	-	-	-	907	1,251	-	-	6,660	8,433
Room Hire/AGM Expenses	Direct	-	-	-	-	-	-	-	-	-	-	184
Telephones	Direct	376	105	-	-	-	-	115	-	-	596	625
Postage, printing, and publicity	Direct	1,093	-			-	-	220	-	-	1,313	803
Fundraising Costs/Expenses	Direct	-	-	-	-	-	-	-	-	-	-	109
Bank Charges	Direct	-	-	69	-	-	-	-	-	-	69	60
Misc & disbursements	Direct	33	4	20	-	-	-	85	-	-	142	30
Provision for Bad Debts	Direct	-	-	-	-	-	-	-	48	-	48	840
MIDAS equipment & materials	Direct	-	-	-	-	-	-	40	-	-	40	79
Vehicle Insurance	Direct	-	7,813	-	-	-	-	9,038	5,486	-	22,337	22,443
Motoring costs	Direct	302	6,816	-	595	330	500	28,709	4,511	-	41,763	59,896
Vehicle Hire/Lease	Direct	-	-	-	-	-	-	158	-	-	158	-
Covid-19 - PPE/Cleaning	Direct	-	-	-	-	-	5,879	138	-	-	6,017	-
Depreciation	Direct	-	9,853	2,654	26,968	6,511	-	25,642	-	-	71,628	58,769
Support Costs allocated to activities												
Management & admin staff	Staff Time	12,500	7,500	12,508	-	-	-	19,250	7,500	1,355	60,613	64,659
Premises	Usage	3,561	4,251	1,053	-	-	1,000	6,232	980	1,053	18,130	17,208
Staff & trustee expenses	Usage	66	83	17	-	-	-	116	34	16	332	660
Volunteer expenses	Usage	-	-	-	-	-	-	-	-	-	-	236
Training (staff, trustees & volunteers)	Usage	314	392	92	-	-	-	549	156	92	1,595	330
Telephones, internet	Usage	355	444	106	-	-	-	621	178	106	1,810	1,573
Postage, stationery, printing, publicity and office costs	Usage	3,004	2,192	582	-	-	-	4,320	817	523	11,438	15,689
Insurance	Usage	553	691	142	-	-	-	967	276	141	2,770	2,680
Accountancy and Professional Services	Usage	729	911	5,163	-	-	-	1,275	364	223	8,665	3,798
Other professional & consultant's fees	Usage	74	92	18	-	-	-	129	38	19	370	410
Card Charges	Usage	20	25	5	-	-	48	35	10	5	148	136
Misc & disbursements	Usage	69	86	19	-	-	-	122	34	18	348	421
Total Expenditure		43,630	53,269	22,448	27,563	6,841	23,201	191,555	33,843	3,551	405,901	409,493

Basis of allocation

Management and Administrative staff costs have been apportioned on the basis of staff time spent on an activity. All other support costs have been apportioned using an agreed percentage based on the usage of resources.

RYEDALE COMMUNITY TRANSPORT CIO
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st March 2021

5 ANALYSIS OF RECEIPTS OF GRANTS

Analysis of Revenue grant receipts:

Funding Body	Description	2021 £	2020 £
Ryedale District Council	Core funding of the charity via a voluntary sector agreement.	42,251	39,860
Ryedale District Council	Grant to fund the cost of a feasibility study on an Electric town bus service.	5,000	-
North Yorkshire County Council	Car Scheme/Dial&Ride funding based on number of passenger journeys undertaken in the previous year.	13,232	14,116
North Yorkshire County Council	Car Scheme funding on capped medical journey costs	3,475	3,041
The National Lottery	Funding for the post of a Development Officer for 12 months (ended March 2020).	-	10,000
North Yorkshire County Council	W2W Scheme Access funding for five mopeds in the Scarborough area. (ended March 2020)	-	9,533
Wilfred Jackson Will Trust	Funding for the Volunteer Car Scheme and WAV project.	-	5,000
City of York Council	Funding re disabled Adult Transport service in York (ended March 2020)	-	6,268
Councillor Greg White (NYCC)	WAV Funding to cover the cost of dead miles for journeys from Pickering/Kirkbymoorside.	-	2,000
Malton & Norton Pride Awards	Charity of the Year Award 2020	1,017	-
Kirkbymoorside Town Council	Small grant to support charity and its services.	1,300	-
Norton Town Council	Small grant to support charity and its services.	700	-
		66,975	89,818

Analysis of Covid grant receipts:

Funding Body	Description		
The National Lottery/Government	Covid funding to support charity's continued operations during pandemic	32,500	-
Two Ridings Foundation	Covid funding for PPE, specialist equipment for making fleet vehicles covid safe.	10,000	-
HMRC furlough Scheme	Covid funding for staff on furlough during first lockdown	7,036	-
Ryedale District Council	Covid funding to support the cost of increased cleaning regime during pandemic	4,000	-
NYCC Councillors	Covid grants to support running of services during covid lockdown and the free covid vaccination service	1,000	-
Helmsley Town Council	Covid grant to support running of free covid vaccination service	300	-
		54,836	-

RYEDALE COMMUNITY TRANSPORT CIO
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st March 2021

5 ANALYSIS OF RECEIPTS OF GRANTS *Continued*

Analysis of Capital grant receipts:		**2021** £	**2020** £
Funding Body	**Description**		
North Yorkshire County Council	75% contribution towards the purchase of the replacement Tucano Low Floor Minibus	-	58,230
Ryedale District Council	Contribution towards the purchase of the new Tucano Low Floor Minibus.	1,000	1,000
Wilfred Jackson Will Trust	Grant contribution towards the purchase of an Accessible Minibus	-	15,000
Charitable Age Partnership	W2W 50% contribution towards a new W2W 110cc Moped.	-	644
North Yorkshire County Council	Grant contribution towards the purchase of 2 Laptops for remote working.	1,000	-
		2,000	74,874

6 NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging: -	**2021** £	**2020** £
Depreciation	71,628	58,769
Operating lease - equipment	1,675	1,783
Independent examiner's fees	2,346	2,711
Professional Fees	6,689	1,497
(Profit) on disposal of fixed assets	(1,542)	(1,239)

7 TAXATION

The company is accepted as a charity for tax purposes and is exempt from tax on its income or gains to the extent that they are applied for charitable purposes.

8 PAID EMPLOYEES

Staff costs were as follows:	**2021** £	**2020** £
Salaries and wages	199,907	202,173
Social security costs	3,502	5,360
Pension (defined contribution pension plan)	4,757	5,900
	208,166	213,433
Redundancy	-	-
	208,166	213,433

RYEDALE COMMUNITY TRANSPORT CIO
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st March 2021

8 PAID EMPLOYEES *Continued*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

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

	2021 Number	2020 Number
Manager	1	1
Management and administrative support	4	4
Wheels to work	1	1
Car Scheme	2	2
Contracts & Group travel	14	14
	22	22

9 TRANSACTIONS WITH TRUSTEES

The charity trustees were not paid or received any other benefits from employment with the charity or its subsidiary in the year (2020 - £nil). No charity trustee received payment for professional or other services supplied to the charity (2020 - £nil). Travel expenses amounting to £nil (2020 - £268) were reimbursed to no (2020 - 2) members of the board of trustees for their role as administration volunteers/trustees.

During the year 1 member of the board of trustees (2020 - 2) was actively involved as volunteer drivers on the Car Scheme. Volunteer drivers receive reimbursement at 45p per mile from the car scheme members for their journeys.

10 DEFINED CONTRIBUTION PENSION SCHEME

The company operates defined contribution pension schemes on behalf of its employees. The assets of the scheme are held separately from those of the company in independently administered funds. The total charge included in the accounts amounts to £4,757 (2020 - £5,900). At the balance sheet date there were owing contributions of £854 (2020 - £960).

Pension expenses relating to staff allocated to a particular activity have been allocated directly to that activity. Pension expenses relating to management and administration support costs have been allocated using an agreed percentage based on the usage of resources.

11 RELATED PARTY TRANSACTIONS

There are no related party transactions.

RYEDALE COMMUNITY TRANSPORT CIO
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st March 2021

12 TRANSFERS BETWEEN FUNDS

	2021	2020
	£	£
Restricted Funds	(4,844)	(3,208)
Designated Fund	30,852	(45,867)
Unrestricted Funds	(26,008)	49,075
	-	-

13 TANGIBLE FIXED ASSETS

	Motor Vehicles	Mopeds	Computers & Equipment	Fixtures & Fittings	Total
	£	£	£	£	£
COST					
As at 1st April 2020	384,024	33,314	7,715	10,581	435,634
Additions - Purchased	92,263	-	1,970	479	94,712
Disposals	(73,468)	(4,409)	(455)	0	(78,332)
At 31st March 2021	402,819	28,905	9,230	11,060	452,014
DEPRECIATION					
At 1st April 2019	226,305	23,932	3,668	3,128	257,033
Charge for year	61,561	5,479	1,872	2,716	71,628
Eliminated on disposal	(71,135)	(4,409)	(455)	0	(75,999)
At 31st March 2021	216,731	25,002	5,085	5,844	252,662
NET BOOK VALUE					
As at 31st March 2021	186,088	3,903	4,145	5,216	199,352
As at 31st March 2020	157,719	9,382	4,047	7,453	178,601

RYEDALE COMMUNITY TRANSPORT CIO
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st March 2021

14 DEBTORS

	2021	2020
	£	£
Debtors:		
Trade Debtors	34,744	85,693
Prepayments	13,008	22,108
VAT Liability	6,357	8,894
Other debtors	1,367	1,914
	55,476	118,609

15 CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Creditors:		
Trade Creditors	5,543	6,753
Accruals and deferred income	12,940	13,755
W2W Bonds	2,300	1,800
PAYE & NIC	3,653	3,638
Other creditors	7,842	7,014
	32,278	32,960

16 DEFERRED INCOME

Deferred income is income that has been invoiced/received in the financial reporting period but the services or performance-related conditions have not yet been met. Deferred income is released to income in the reporting period in which the performance related or other conditions are met.

	2021	2020
	£	£
Balance at the start of the reporting period	5,602	17,557
Amount added in current period	7,136	5,602
Amounts released in current period	(5,602)	(17,557)
Balance at the end of the reporting period	7,136	5,602

RYEDALE COMMUNITY TRANSPORT CIO
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st March 2021

17 MOVEMENTS IN CHARITY FUNDS

Analysis of movement in funds - current year

	1 April 2020	Incoming	Outgoing	Transfers	Gains/ (Losses)	31 March 2021
	£	£	£	£	£	£
Restricted funds						
Ryedale Car Scheme	21,362	34,889	40,130	-	(5,241)	16,121
Wheels to Work	20,681	42,918	48,769	2,089	(3,762)	16,919
Core Development & Servs	-	21,901	21,901	-	-	-
WAV Development	68,177	595	27,563	(2,333)	(29,301)	38,876
Tucano Low Floor Minibus	73,011	9,023	6,841	(3,600)	(1,418)	71,593
Capital Grant Funding	-	1,000	-	(1,000)	-	-
The National Lottery	-	32,500	32,500	-	-	-
Covid-19 Support	-	24,054	21,669	-	2,385	2,385
Total restricted funds	183,231	166,880	199,373	(4,844)	(37,337)	145,894
Unrestricted funds						
Designated funds	9,133	-	-	30,852	30,852	39,985
General funds	175,436	225,069	206,528	(26,008)	(7,467)	167,969
Total unrestricted funds	184,569	225,069	206,528	4,844	23,385	207,954
Total funds	367,800	391,949	405,901	-	(13,952)	353,848

Analysis of movement in funds - previous year

	1 April 2019	Incoming	Outgoing	Transfers	Gains/ (Losses)	31 March 2020
	£	£	£	£	£	£
Restricted funds						
Ryedale Car Scheme	30,190	37,818	46,646	-	(8,828)	21,362
Wheels to Work	28,395	59,093	67,433	626	(7,714)	20,681
Core Development & Servs	-	15,944	15,944	-	-	-
WAV Development	93,084	15,595	43,146	2,644	(24,907)	68,177
Tucano Low Floor Minibus	-	64,598	109	8,522	73,011	73,011
Capital Grant Funding	-	15,000	-	(15,000)	-	-
Total restricted funds	151,669	208,048	173,278	-3,208	31,562	183,231
Unrestricted funds						
Designated funds	55,000	-	-	(45,867)	(45,867)	9,133
General funds	138,746	223,830	236,215	49,075	36,690	175,436
Total unrestricted funds	193,746	223,830	236,215	3,208	(9,177)	184,569
Total funds	345,415	431,878	409,493	-	22,385	367,800

RYEDALE COMMUNITY TRANSPORT CIO
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st March 2021

17 MOVEMENTS IN CHARITY FUNDS *continued*

Restricted Funds

Ryedale Volunteer Car Scheme - set up to provide transport, through recruitment and support of volunteer drivers, for people who do not have access to other means of transport. Funding is received from the North Yorkshire County Council with additional income received through NHS contracts, other grant funding and voluntary donations. Costs recovered from voluntary and statutory organisations making use of the service are also credited to the fund.

Wheels to Work - is a fund to develop and operate a scheme of hiring mopeds to people who are experiencing difficulty with access to work, training, volunteering or college, because of the lack of suitable public or private transport. The scheme is supported by Ryedale District Council, North Yorkshire County Council, other grant funding and hire charges from users.

Core development and services - Ryedale District Council continues to support Ryedale Community Transport via its Voluntary Sector Agreement which provides a grant towards core funding of the organisation. The largest proportion of this supports the delivery of the Wheels to Work moped loan scheme for Ryedale. The balance of the grant supports the development and core administration of the other services provided by Ryedale Community Transport for the benefit of Ryedale residents.

WAV Development Fund - is a fund to develop a small fleet of wheelchair accessible cars in order to provide an on demand and self drive accessible transport service to local groups and residents of Ryedale. Five vehicles are on fleet and were purchased with Funding from The Garfield Weston Foundation, The Kirkby Foundation and through a legacy from the estate of the late Alan Smith. The present balance represents the future depreciation charge due on the vehicles.

Tucano Low Floor - represents funding that paid for the new Low Floor minibus. The present balance represents the future depreciation charge due on the vehicle.

Capital Grant Funding - is where a grant is received for the specific purpose of purchasing or assisting to purchase a vehicle. The income received is deemed to be restricted, however, once the vehicle has been purchased and there are no restrictions on its use the vehicle and balance on the fund is transferred to unrestricted general funds.

The National Lottery - The covid pandemic and national lockdowns severely affected the income generating services of the charity. Funding received from the Government Covid fund through The National Lottery helped the charity to maintain its fleet and operations enabling vital services to be delivered to the residents of Ryedale.

Covid-19 Support - set up to provide clean and safe transport thoughout the covid-19 pandemic, through installation of screens in fleet vehicles, deep cleaning of vehicles and provision of PPE to all staff and volunteers. Funding was received from grants and donations. Further donations recevied to support the provision of free transport to covid vaccination appointments for people who needed transport. The balance on the fund represents funding available for second covid vaccination appointments.

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st March 2021

17 MOVEMENTS IN CHARITY FUNDS *continued*

Unrestricted Funds

Designated fund - The replacement of vehicles and computer equipment is essential for the continuation of Ryedale Community Transport's operations, so a proportion of the charity's general reserves has been earmarked for the replacement of assets.

General fund - This is the 'free reserves' after allowing for the designated fund. The operations carried out under the general fund are fleet operations. This comprises of Home to School Contracts, Scheduled Bus Services, MiDAS training, Fleet Travel and Self drive hire. All carried out using RyedaleCTs fleet of Minibuses and Wheelchairs Accessible Cars.

18 ANNUAL COMMITMENTS UNDER OPERATING LEASES

As at 31 March 2021 the company had annual operating lease commitments (per year) which expire as follows:

	2021	2020
	£	£
Two - five years	1,142	1,142
Under two years	14,128	14,128
	15,270	15,270

19 CASH AT BANK AND IN HAND

	2021	2020
	£	£
Short term deposits	48,507	30,619
Cash at bank and on hand	81,631	71,980
	130,138	102,599

RYEDALE COMMUNITY TRANSPORT CIO
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st March 2021

20 RECONCILIATION OF NET CASH

	2021	2020
	£	£
Net movement in funds	(13,952)	22,385
Add back depreciation charge	71,628	58,769
Deduct profit on sale of tangible assets	(1,542)	(1,239)
Deduct Gift of asset & vehicle	-	(470)
Deduct interest income shown	(33)	(130)
Decrease (increase) in stock	(209)	(269)
Decrease (increase) in Debtors	63,133	(74,022)
Increase (decrease) in creditors	(682)	(4,412)
Net cash used in operating activities	118,343	612

21 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated funds	General funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	-	78,054	121,298	199,352
Investments	-	-	-	-
Current assets	39,985	112,096	34,693	186,774
Current liabilities		(22,181)	(2,476)	(24,657)
Deferred Income	-	-	(7,621)	(7,621)
	39,985	167,969	145,894	353,848

The General Cash Reserves for 2020/21 are £89,915 of which £70,942 are Cash at bank.

RYEDALE COMMUNITY TRANSPORT CIO
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INCOME AND EXPENDITURE ACCOUNT
for the year ended 31st March 2021

	2021	2020
	£	£
Income		
Donations and legacies	21,573	21,348
Revenue grants	68,275	89,818
Covid grants	54,836	-
Capital grants	2,000	74,874
Fees and other earned income	243,690	242,908
Fundraising income	-	1,561
Interest receivable	33	130
Profit on sale of fixed assets	1,542	1,239
	391,949	431,878
Expenses		
Salaries, national insurance & pension contributions	208,166	213,433
Premises	18,130	17,208
Staff and trustee expenses	840	1,182
Training (staff, trustees and volunteers)	2,445	640
Fundraising expenses	-	109
Volunteer expenses	6,660	8,669
Covid - PPE/cleaning costs	6,017	-
Telephone, fax and internet	2,406	2,198
Postage, stationery, printing, publicity and office costs	12,791	16,571
Insurance	25,107	25,123
Accountancy and professional fees	9,035	4,208
Other fees and miscellaneous disbursements	490	451
Bank/card charges	217	196
Bad debt provision	48	840
Vehicle operating costs	41,763	59,896
Vehicle hire/lease	158	-
Depreciation	71,628	58,769
	405,901	409,493
NET SURPLUS/(DEFICIT) FOR THE YEAR	(13,952)	22,385

RYEDALE COMMUNITY TRANSPORT CIO
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INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF RYEDALE COMMUNITY TRANSPORT CIO

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 4-24.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

* Examine the accounts under section 145 of the 2011 Act;
* To follow procedures laid down in the general directions given by the Charity Commission under section 145(5)b of the 2011 Act; and
* To state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

* Which gives me reasonable cause to believe that in any material respect the requirements
  (i) to keep proper accounting records in accordance with section 386 of the Companies act 2006; and
  (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
* to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

LDawson

Laura Dawson ACA, CTA, FMAAT
Hardcastle France
30 Yorkersgate
MALTON
YO17 7AW
Date: 14 December 2021