

## **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 31<sup>st</sup> 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:

A handwritten signature in black ink, appearing to read 'P.A. Richardson', with a long horizontal flourish extending to the right.

Chair of Trustees – Philip Richardson MBE

A handwritten signature in black ink, appearing to read 'S. Simpson', with a long horizontal flourish extending to the right.

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)**

<i>Full name of the charity:</i>	Ryedale Community Transport CIO
<i>Registered charity number:</i>	1109232
<i>Registered company number:</i>	CE019517
<i>Registered office of the charity:</i>	2 Minster Court Hugden Way Norton Grove Industrial Estate Norton Malton YO17 9NJ
<i>Independent examiner:</i>	Hardcastle France 30 Yorkersgate Malton North Yorkshire YO17 7AW
<i>Bankers:</i>	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



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

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

**RYEDALE COMMUNITY TRANSPORT CIO**  
(Charitable Incorporated Organisation)

**BALANCE SHEET**  
As at 31st March 2023

	<u>Note</u>	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	13	217,801	238,137
		-----	-----
<b>Total fixed assets</b>		217,801	238,137
		-----	-----
<b>CURRENT ASSETS</b>			
Stock		701	768
Debtors	14	61,528	49,583
Cash at bank and in hand	19	240,569	164,807
		-----	-----
<b>Total current assets</b>		302,798	215,158
<b>LIABILITIES:</b> Amounts falling due within one year	15	108,883	51,591
		-----	-----
<b>Net current assets</b>		193,915	163,567
		-----	-----
<b>Total assets less current liabilities</b>		411,716	401,704
Provision for liabilities		-	-
		-----	-----
<b>Total net assets</b>	21	411,716	401,704
		=====	=====
<b>THE FUNDS OF THE CHARITY</b>			
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
		-----	-----
<b>Total charity funds</b>	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:**



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Chair of Trustees - Philip Richardson MBE



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Treasurer - Sandra Simpson

**RYEDALE COMMUNITY TRANSPORT CIO**  
(Charitable Incorporated Organisation)

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

				2023	2022
	<u>Note</u>	Designated Funds	Unrestricted Funds	Restricted Funds	Total
		£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies		-	-	22,447	22,447
Charitable activities		-	39,980	171,386	211,366
Fundraising activities		-	-	48,227	48,227
Other trading activities		-	238,789	-	238,789
Investment income		-	725	-	725
		-----	-----	-----	-----
<b>Total income and endowments</b>	<b>3</b>	-	279,495	242,059	521,554
		=====	=====	=====	=====
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Costs of generating voluntary income		-	4,608	-	4,608
<b>Charitable activities</b>					
Ryedale Volunteer Car Scheme		-	-	58,615	58,615
The National Lottery		-	-	42,000	42,000
Ryedale Rover		-	-	7,262	7,262
Wheels to Work		-	-	70,563	70,563
Wheelchair Accessible Vehicles		-	-	26,596	26,596
Tucano Low Floor Minibus		-	-	11,160	11,160
Core Development & Governance		-	-	17,897	17,897
Fleet Travel		-	39,390	-	39,390
Covid Support Services		-	-	-	-
<b>Other trading activities</b>					
Contract costs		-	233,451	-	233,451
		-----	-----	-----	-----
<b>Total Expenditure</b>	<b>4</b>	-	277,449	234,093	511,542
		=====	=====	=====	=====
<b>Net income/expenditure</b>		-	2,046	7,966	10,012
Transfers between funds	12	27,680	(27,680)	-	-
Other recognised gains/losses		-	-	-	-
		-----	-----	-----	-----
<b>Net movement in funds</b>		27,680	(25,634)	7,966	10,012
<b>Reconciliation of Funds</b>					
Total funds brought forward		46,740	166,350	188,614	401,704
		-----	-----	-----	-----
<b>Total funds carried forward</b>		74,420	140,716	196,580	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 2023

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

	<u>Rate</u>	<u>Method</u>
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	2023	2022
	funds	funds	Total	Total
	£	£	£	£
<u>Donations &amp; Legacies</u>				
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
	=====	=====	=====	=====
<u>Charitable Activities</u>				
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
	=====	=====	=====	=====
<u>Raising Funds</u>				
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
	=====	=====	=====	=====
<u>Other trading activities</u>				
Contracts	238,789	-	238,789	240,060
	-----	-----	-----	-----
	238,789	-	238,789	240,060
	=====	=====	=====	=====
<u>Income from investments</u>				
Interest received	725	-	725	13
	-----	-----	-----	-----
	725	-	725	13
	=====	=====	=====	=====
<b>TOTAL INCOME</b>	<b>279,495</b>	<b>242,059</b>	<b>521,554</b>	<b>514,477</b>
	=====	=====	=====	=====

Support Costs allocated to activities

### 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**

		2023	2022
Analysis of Revenue grant receipts:		£	£
<u>Funding Body</u>	<u>Description</u>		
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 Initiative	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
		<u>126,061</u>	<u>119,496</u>

**RYEDALE COMMUNITY TRANSPORT CIO**  
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**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 £
<u>Funding Body</u>	<u>Description</u>		
North Yorkshire County Council	Contribution 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
		<u>48,228</u>	<u>74,562</u>

**6 NET INCOMING RESOURCES FOR THE YEAR**

	2023 £	2022 £
This is stated after charging: -		
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)
	<u>=====</u>	<u>=====</u>

**7 TAXATION**

**RYEDALE COMMUNITY TRANSPORT CIO**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31st March 2023

**8 PAID EMPLOYEES**

	0 £	0 £
Staff costs were as follows:		
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.

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**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 £
<b><u>COST</u></b>					
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)
	-----	-----	-----	-----	-----
<b>At 31st March 2023</b>	494,054	68,601	9,643	13,268	585,566
	-----	-----	-----	-----	-----
<b><u>DEPRECIATION</u></b>					
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)
	-----	-----	-----	-----	-----
<b>At 31st March 2023</b>	310,800	37,785	7,957	11,223	367,765
	-----	-----	-----	-----	-----
<b><u>NET BOOK VALUE</u></b>					
<b>As at 31st March 2023</b>	183,254	30,816	1,686	2,045	217,801
	=====	=====	=====	=====	=====
<b>As at 31st March 2022</b>	201,052	29,549	3,705	3,831	238,137
	=====	=====	=====	=====	=====

**RYEDALE COMMUNITY TRANSPORT CIO**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31st March 2023

**14 DEBTORS**

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

**15 CREDITORS: Amounts falling due within one year**

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

**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.

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

**RYEDALE COMMUNITY TRANSPORT CIO**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31st March 2023

**17 MOVEMENTS IN CHARITY FUNDS**

**Analysis of movement in funds - current year**

	<b>1 April 2022</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>Gains/ (Losses)</b>	<b>31 March 2023</b>
	£	£	£	£	£	£
<u>Restricted funds</u>						
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
<u>Unrestricted funds</u>						
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**

	<b>1 April 2021</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>Gains/ (Losses)</b>	<b>31 March 2022</b>
	£	£	£	£	£	£
<u>Restricted funds</u>						
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
<u>Unrestricted funds</u>						
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**  
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**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**  
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**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:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Two - five years	288	740
Under two years	1,142	402
	-----	-----
	1,430	1,142
	=====	=====

**19 CASH AT BANK AND IN HAND**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**  
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**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
<b>Net cash used in operating activities</b>	<b>142,493</b>	<b>147,040</b>
	=====	=====

**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.

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b><u>Income</u></b>		
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
	-----	-----
<b><u>Expenses</u></b>		
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
	-----	-----
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>10,012</b>	<b>47,856</b>
	=====	=====