

COMMUNITY TRANSPORT FOR THE LEWES AREA

England & Wales · Charity number 1110215

Details

Other names	COMMUNITY TRANSPORT FOR THE LEWES AREA LIMITED, CTLA
Status	Registered
Legal form	Charitable company
Company number	04409570
Registered	2005-06-27
Register	View on the Charity Commission register

Contact

Address	The Hillcrest Centre Hillcrest Road Newhaven BN9 9EA
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Phone	01273517332
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Email	info@ctla.org.uk
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Website	www.ctla.org.uk
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Activities

Objects: TO PROVIDE TRANSPORT FACILITIES FOR PEOPLE WHO HAVE SPECIAL NEED OF SUCH FACILITIES BECAUSE THEY ARE ELDERLY, POOR OR DISABLED, PEOPLE WITH YOUNG CHILDREN OR THOSE LIVING IN ISOLATED AREAS WHERE THERE ARE NO ADEQUATE PUBLIC TRANSPORT FACILITIES.

Activities: The provision of community transport in the Lewes area for people who have special needs of such facilities because they are elderly, poor or disabled, people with young children or those living in isolated areas where there are no adequate public transport facilities. The Charity operate 8 school runs. These are combined with 5 Dial a Ride routes and 4 other community bus services.

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE. EAST SUSSEX. WEST SUSSEX.
- East Sussex
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,179,398	£1,067,882	£339,738	55
2024-03-31	£1,079,875	£1,023,087	£147,709	53
2023-03-31	£15,234	£918,609	£635,752	47
2022-03-31	£916,891	£885,552	£248,208	49
2021-03-31	£776,937	£718,368	£216,869	49

Trustees

Name	Role	Appointed
Christopher Allen		2022-05-11
Christopher Derek Fisher		2025-02-14
Peter Vowles		2024-12-10
Ronald Stuart McAra		2022-03-21
Steven Peter Saunders		2018-07-17

Accounts

Community Transport for The Lewes Area

Strategic Report for the Year Ended 31 March 2025

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Financial review

Policy on reserves

The Trustees are confident that reserves are adequate to ensure the smooth day to day operation of the company. At the present moment in time the Trustees consider the level of resources should represent at least 3 months expenditure. The Trustees may borrow or raise money for the objects of the Company on such terms and on such security as may be thought fit and whether by the creation and issue of debentures or debenture stock or otherwise. They may also invest monies of the Company not immediately required for its purpose in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions (if any) as may for the time be imposed or required by law and subject also as hereinafter provided.

Investment policy and objectives

The Trustees may borrow or raise money for the objects of the Company on such terms and on such security as may be thought fit and whether by the creation and issue of debentures or debenture stock or otherwise. They may also invest monies of the Company not immediately required for its purpose in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions (if any) as may for the time be imposed or required by law and subject also as hereinafter provided.

Principal risks and uncertainties

The Trustees have reviewed the major risks to which the charity is exposed, mainly succession in management, IT and facilities, systems have been established to manage those risks.

The major risk identified to going concern, outside of fire, grand scale theft and terrorism, is the ongoing or worsening of the disruption caused by pandemics such as Covid-19 and more recently the disruption to global logistics supply chains and increases in prices caused by major conflicts such as that ongoing in Russia and Ukraine and a potential return to high levels of inflation. Fuel in particular, but also cost

of repairs to vehicles, mandatory wage increases, and other general pricing pressures continue to be of concern. The charity carries out risk assessments and has in place written plans and policies which are reviewed periodically relating to its activities involving the employment and working practice of staff and volunteers, the carriage of passengers by road and the protection of all data held. These documents are designed to identify and minimise the risks arising out of its activities. Major events outside of the Management control are also addressed in the charity's Business Continuity Plan.

Trustee report

Objects and aims of the Charity

The purpose of the charity is to play a leading role in the provision of community transport predominantly in the Lewes District, parts of the Wealden District and in the Borough of Eastbourne. Where there is a proven need and resources permit the charity will also operate in other adjacent areas.

The Vision of the charity is to provide high quality transport to reduce loneliness and social isolation for those who have difficulty in accessing regular public transport. This can be as a result of suffering personal mobility impairments and chronic underlying health conditions that prevent the use of public transport where it is freely available or for individuals who have no public transport provision due to living in remote and rural areas.

The values of the charity are:-

- We will be open to all and have a desire to say yes.
- We will show we care, respecting, listening and supporting all colleagues, service users and supporters.
- We will manage our resources carefully, as every pound counts.
- We will be efficient, always adapting and creating to ensure sustainability.

The outputs. As a result of the work that CTLA undertakes we aim to contribute positively to:-

- Reducing Social Isolation and Loneliness
- Supporting Independent Living
- Improving mental health
- Assisting Families
- Connecting Communities
- Building stronger communities by close partnership working with local businesses, charities and community groups

- Reducing Road Traffic Congestion
- Improving Air Quality

Trustees commentary on the year

The legacy of Covid-19 combined with the cost-of-living crisis and greater competition for a decreasing pool of grants continues to be challenging in terms of the medium to longer term sustainability of the day-to-day operations but the management and colleagues together with the full support of the Trustees have worked very hard to ensure that services to the community have been maintained and the short-term sustainability is now better than it has been for a number of years.

The board of Trustees looks forward and will continue to support the management team to strengthen the charity and ensure that the organisation continues to prosper and maintain sustainability. Despite yet another difficult trading year, we are pleased to report that the charity has returned to a financial surplus and is on a sound financial footing and while there will always be changes and improvements that can be made and ongoing challenges, we are confident that the management team and our colleagues can continue to rise to the challenges and we thank them all.

Fundraising disclosures

Due to the marriage and relocation of the Fundraising/Marketing Manager, Gary Weston, he resigned from the charity. These duties are now performed by an in-house Grant and Fund Raising Organiser.

Public benefit

Community Transport for the Lewes Area is a charity dedicated to the provision of community transport in the Lewes Area for people who have special need of such facilities because they are elderly, poor, disabled, people with young children or those living in isolated areas where there is no adequate public transport facilities.

Success is measured in the reporting period by comparing the actual budget outturn against the forecast for the period. This is monitored closely on an ongoing basis. The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regards to the public benefit guidance by the Charity Commission for England and Wales.

Review of charitable activities undertaken

The numbers travelling on our Dial-a-Ride services have shown a slight increase but are still considerably lower when compared with equivalent periods in 2019 due to the legacy impact of the Covid-19 pandemic and the apparent continued reluctance of older and more vulnerable members of the community to venture out on shared transport. This inevitably continues to depress on-bus revenue and creates its own

challenges. However, we are seeing some signs of recovery in other areas, especially in our Travel Club sector which has shown a small but healthy increase, and our local bus services have performed better than pre pandemic levels.

2024-2025 saw yet another increase in the National Minimum Wage mandated by Central Government and another disappointingly below inflation annual contract price increase from East Sussex County Council on those services operated under contract to them, placing added pressure on our overall costs of operation.

Fuel prices remained fairly static throughout the year, and Fuel Duty Rebate (BSOG) continues to be claimed on a 6 monthly frequency all helping to offset costs. The management team continue to refine financial costing tools to ensure that robust in-house reviews of the costs and the income of individual services are understood, with remedial action being taken as appropriate.

Our own fleet was reduced slightly in size - down from 15 to 14 with a number of the older buses replaced by newer models reducing average fleet age by at least a couple of years if not more. These newer vehicles have increased passenger confidence in the fleet, and the majority of them are Euro 6 compliant in meeting the statutory emission controls. In addition 4 buses owned by East Sussex County Council were operated on the flagship Government DDRT scheme marketed as "Flexibus".

In terms of Governance for most of the year we benefitted from having 8 Trustees - matching our target number and each of those continue to provide their services on a voluntary basis and provide support to all involved with the day to day running of the organisation. The Senior Management and the Customer Service team continue to provide additional volunteer hours on top of their normal hours for no additional payment.

The labour market still continues to be challenging, and we have again experienced some difficulty recruiting sufficient candidates of the quality/salary mix that we seek than in previous years, placing extra pressure on our HR Manager.

The Charity's achievements are reviewed against its objectives through a number of Key Performance Indicators including an assessment of the number of passenger-trips delivered throughout the year in each of its defined sectors of activity compared to previous years, all aimed at facilitating the reduction in social isolation and loneliness of members in the local community, in particular, but not exclusively, those who tend to be younger, older and vulnerable. All of this underpins the Charity's Mission Statement with support and thanks to our colleagues, supporters, and other stakeholders.

Trustees and officers

The Trustees and officers serving during the year and since the year end were as follows:

Trustees:

Mr Philip Clarke (appointed 21 March 2017, resigned 22.10.24)

Mr Steven Saunders (appointed 17 July 2018)

Mr Ronald McAra (appointed 21 March 2022)

Mr Christopher Allen (appointed 11 May 2022)

Mrs Georgina Bickerstaff (appointed 28 September 2022)

Mr Gwynfor Davies (appointed 28 September 2022)

Mr Peter Vowles (appointed 10 December 2024)

Cllr Pinky McLean-Knight (appointed 27 January 2025)

Mr Christopher Fisher (appointed 14 February 2025)

Structure, governance and management

Nature of governing document

Community Transport for the Lewes Area was incorporated as a company limited by guarantee (registered number 04409570) on 4th April 2002. It was registered as a charity on 27th June 2005. The governing document is the memorandum and Articles of Association.

Recruitment and appointment of Trustees

Trustees are recruited upon recommendation. They are appointed following discussion at committee meetings and the appointment is ratified at the AGM.

Induction and training of Trustees

Trustee induction is covered by supplying the previous year's minutes and charity commission leaflets for Trustees. In addition, they have meetings with staff to familiarise them with the administration of the charity.

Arrangements for setting key management personnel remuneration

We use Benchmarking against other comparable organisations to determine Key Managers rewards, taking into account affordability based on financial performance and reserves.

Organisational structure

The Company has a strong management team in place that deals with the day to day running of the Charity made up as follows:

Shem Gardner – General Manager

Lucy Lunn – Logistics Manager

Mark Evans – Contracts Manager

Jo Wood – HR Manager

Nikki Gearing – Finance Officer

Derek Cordrey – Finance Officer

Decision making

Long term Strategic Decisions and guidance is exercised by the Trustees with the management team responsible for detailed design and implementation of facilities to achieve the goals of the charity. Regular joint meetings are held to facilitate and review activities.

Financial instruments Statement of Trustees' Responsibilities

The annual report was approved by the Trustees of the charity on 12 August 2025 and signed on its behalf by:

.....

Mr Christopher Allen

Company registration number: 04409570

Charity registration number: 1110215

Community Transport for The Lewes Area

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Shoreline Accountants Ltd
Independent Examiner
25 Clinton Place
Seaford
East Sussex
BN25 1NP

Community Transport for The Lewes Area

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Community Transport for The Lewes Area

Reference and Administrative Details

Charity Registration Number 1110215

Company Registration Number 04409570

Registered Office The charity is incorporated in England and Wales.
Hillcrest Centre
Hillcrest Road
Newhaven
East Sussex
BN9 9EA

Independent Examiner Shoreline Accountants Ltd
Independent Examiner
25 Clinton Place
Seaford
East Sussex
BN25 1NP

Community Transport for The Lewes Area

Strategic Report for the Year Ended 31 March 2025

Financial review

Policy on reserves

The Trustees are confident that reserves are adequate to ensure the smooth day to day operation of the company. At the present moment in time the Trustees consider the level of resources should represent at least 3 months expenditure. The Trustees may borrow or raise money for the objects of the Company on such terms and on such security as may be thought fit and whether by the creation and issue of debentures or debenture stock or otherwise. They may also invest monies of the Company not immediately required for its purpose in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions (if any) as may for the time be imposed or required by law and subject also as hereinafter provided.

Investment policy and objectives

The Trustees may borrow or raise money for the objects of the Company on such terms and on such security as may be thought fit and whether by the creation and issue of debentures or debenture stock or otherwise. They may also invest monies of the Company not immediately required for its purpose in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions (if any) as may for the time be imposed or required by law and subject also as hereinafter provided.

Principal risks and uncertainties

The Trustees have reviewed the major risks to which the charity is exposed, mainly succession in management, IT and facilities, systems have been established to manage those risks.

The major risk identified to going concern, outside of fire, grand scale theft and terrorism, is the ongoing or worsening of the disruption caused by pandemics such as Covid-19 and more recently the disruption to global logistics supply chains and increases in prices caused by major conflicts such as that ongoing in Russia and Ukraine and a potential return to high levels of inflation. Fuel in particular, but also cost of repairs to vehicles, mandatory wage increases, and other general pricing pressures continue to be of concern.

The charity carries out risk assessments and has in place written plans and policies which are reviewed periodically relating to its activities involving the employment and working practice of staff and volunteers, the carriage of passengers by road and the protection of all data held. These documents are designed to identify and minimise the risks arising out of its activities. Major events outside of the Management control are also addressed in the charity's Business Continuity Plan.

The strategic report was approved by the trustees of the charity on and signed on its behalf by:

.....
Mr P J Clarke
Trustee

Community Transport for The Lewes Area

Independent Examiner's Report to the trustees of Community Transport for The Lewes Area ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of Community Transport for The Lewes Area as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

.....
Mark Boxall
Independent Examiner
Institute of Financial Accountants

25 Clinton Place
Seaford
East Sussex
BN25 1NP

Date:.....

Community Transport for The Lewes Area

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	3	7,044	7,044
Charitable activities	4	758,527	758,527
Investment income		1,227	1,227
Other income		412,600	412,600
Total income		1,179,398	1,179,398
Expenditure on:			
Raising funds	5	(1,035,458)	(1,035,458)
Charitable activities	6	(32,424)	(32,424)
Total expenditure		(1,067,882)	(1,067,882)
Net income		111,516	111,516
Net movement in funds		111,516	111,516
Reconciliation of funds			
Total funds brought forward		229,484	229,484
Total funds carried forward	21	341,000	341,000
	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	3	12,239	12,239
Charitable activities	4	783,774	783,774
Investment income		519	519
Other income		365,598	365,598
Total income		1,162,130	1,162,130
Expenditure on:			
Raising funds	5	(999,622)	(999,622)
Charitable activities	6	(23,465)	(23,465)
Total expenditure		(1,023,087)	(1,023,087)
Net income		139,043	139,043
Net movement in funds		139,043	139,043
Reconciliation of funds			
Total funds brought forward		91,292	91,292
Total funds carried forward	21	230,335	230,335

The notes on pages 7 to 16 form an integral part of these financial statements.

Community Transport for The Lewes Area

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 21.

The notes on pages 7 to 16 form an integral part of these financial statements.

Community Transport for The Lewes Area

(Registration number: 04409570)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	263,965	221,827
Investments	13	<u>630</u>	<u>-</u>
		<u>264,595</u>	<u>221,827</u>
Current assets			
Debtors	14	102,353	115,256
Cash at bank and in hand	15	<u>95,879</u>	<u>59,611</u>
		198,232	174,867
Creditors: Amounts falling due within one year	16	<u>(46,533)</u>	<u>(69,675)</u>
Net current assets		<u>151,699</u>	<u>105,192</u>
Total assets less current liabilities		416,294	327,019
Creditors: Amounts falling due after more than one year	17	<u>(76,556)</u>	<u>(97,055)</u>
Net assets		<u><u>339,738</u></u>	<u><u>229,964</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>339,738</u>	<u>229,964</u>
Total funds	21	<u><u>339,738</u></u>	<u><u>229,964</u></u>

The financial statements on pages 4 to 16 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Mr P J Clarke
Trustee

The financial statements on pages 4 to 16 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Mr P J Clarke
Trustee

The notes on pages 7 to 16 form an integral part of these financial statements.

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Hillcrest Centre

Hillcrest Road

Newhaven

East Sussex

BN9 9EA

[Authorised for issue date](#)

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Community Transport for The Lewes Area meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2025

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	20%
Computer Equipment	15%

Fixed asset investments

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

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

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2025

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

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

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

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

Fund structure

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2025

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	4,214	4,214
Gift aid reclaimed	2,830	2,830
Total for 2025	7,044	7,044
Total for 2024	12,239	12,239

4 Income from charitable activities

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2025

	Unrestricted funds General £	Total funds £
	758,527	758,527
Total for 2025	<u>758,527</u>	<u>758,527</u>
Total for 2024	<u>783,774</u>	<u>783,774</u>

5 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		38,793	38,793
Allocated support costs	7	985,916	985,916
Total for 2025		<u>1,024,709</u>	<u>1,024,709</u>
Total for 2024		<u>987,248</u>	<u>987,248</u>

b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Allocated support costs	7	10,749	10,749
Total for 2025		<u>10,749</u>	<u>10,749</u>
Total for 2024		<u>12,374</u>	<u>12,374</u>
			Total costs £

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	7	32,424	32,424
Total for 2024		<u>23,465</u>	<u>23,465</u>

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2025

**Total
expenditure
£**

In addition to the expenditure analysed above, there are also governance costs of £32,424 (2024 - £23,465) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Staff costs		
Pension costs	6,899	6,899
Other governance costs	25,525	25,525
Total for 2025	<u>32,424</u>	<u>32,424</u>
Total for 2024	<u>23,465</u>	<u>23,465</u>

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Loss on disposal of fixed assets held for the charity's own use	(12,395)	1,814
Depreciation of fixed assets	<u>51,188</u>	<u>42,824</u>

9 Trustees remuneration and expenses

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Pension costs	<u>6,899</u>	<u>6,747</u>

No employee received emoluments of more than £60,000 during the year.

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2025

11 Taxation

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

12 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2024	34,432	529,371	563,803
Additions	-	95,200	95,200
Disposals	-	(122,715)	(122,715)
At 31 March 2025	<u>34,432</u>	<u>501,856</u>	<u>536,288</u>
Depreciation			
At 1 April 2024	29,403	295,673	325,076
Charge for the year	-	51,172	51,172
Eliminated on disposals	-	(104,694)	(104,694)
At 31 March 2025	<u>29,403</u>	<u>242,151</u>	<u>271,554</u>
Net book value			
At 31 March 2025	<u>5,029</u>	<u>259,705</u>	<u>264,734</u>
At 31 March 2024	<u>5,029</u>	<u>233,698</u>	<u>238,727</u>

13 Fixed asset investments

	2025
	£
Other investments	<u>630</u>

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2025

Other investments

	Unlisted investments £	Total £
Cost or Valuation		
At 1 April 2024	630	630
At 31 March 2025	630	630
Net book value		
At 31 March 2025	630	630
At 31 March 2024	630	630

14 Debtors

	2025 £	2024 £
Trade debtors	102,353	114,626
Prepayments	-	630
	102,353	115,256

15 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	28	11
Cash at bank	95,851	59,600
	95,879	59,611

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans	8,000	24,301
Trade creditors	3,559	3,860
Hire purchase and finance leases	31,767	34,835
Other taxation and social security	10,222	9,026
VAT grant repayable	(9,977)	(8,591)
Other creditors	1,244	3,744
Accruals	1,718	2,500
	46,533	69,675

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Creditors: amounts falling due after one year

	2025 £	2024 £
Bank loans	8,201	-
Hire purchase and finance leases	68,355	97,055
	<u>76,556</u>	<u>97,055</u>

18 Obligations under leases and hire purchase contracts

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £6,899 (2024 - £6,747).

20 Share capital

21 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	<u>229,484</u>	<u>1,179,398</u>	<u>(1,069,144)</u>	<u>339,738</u>

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	<u>91,292</u>	<u>1,162,130</u>	<u>(1,023,458)</u>	<u>229,964</u>

22 Analysis of net assets between funds

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2025

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	264,734	264,734
Fixed asset investments	630	630
Current assets	198,232	198,232
Current liabilities	(46,533)	(46,533)
Creditors over 1 year	<u>(76,556)</u>	<u>(76,556)</u>
Total net assets	<u>340,507</u>	<u>340,507</u>
	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	222,423	222,423
Current assets	174,867	174,867
Current liabilities	(69,675)	(69,675)
Creditors over 1 year	<u>(97,055)</u>	<u>(97,055)</u>
Total net assets	<u>230,560</u>	<u>230,560</u>

23 Analysis of net funds

	At 1 April 2024 £	At 31 March 2025 £
Cash at bank and in hand	59,611	59,611
Finance leases and hire purchase contracts	<u>(131,890)</u>	<u>(131,890)</u>
Net debt	<u>(72,279)</u>	<u>(72,279)</u>
	At 1 April 2023 £	At 31 March 2024 £
Cash at bank and in hand	49,316	49,316
Finance leases and hire purchase contracts	<u>(83,292)</u>	<u>(83,292)</u>
Net debt	<u>(33,976)</u>	<u>(33,976)</u>

24 Related party transactions

Community Transport for The Lewes Area

Statement of Financial Activities by fund for the Year Ended 31 March 2025

Unrestricted Funds

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	7,044	12,239
Charitable activities	758,527	783,774
Investment income	1,227	519
Other income	412,600	365,598
Total income	<u>1,179,398</u>	<u>1,162,130</u>
Expenditure on:		
Raising funds	(1,035,458)	(999,622)
Charitable activities	(32,424)	(23,465)
Total expenditure	<u>(1,067,882)</u>	<u>(1,023,087)</u>
Net income	<u>111,516</u>	<u>139,043</u>
Net movement in funds	111,516	139,043
Reconciliation of funds		
Total funds brought forward	<u>229,484</u>	<u>91,292</u>
Total funds carried forward	<u><u>341,000</u></u>	<u><u>230,335</u></u>

Community Transport for The Lewes Area

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Appeals and donations	4,214	7,704
Gift Aid tax reclaimed	2,830	4,535
	<u>7,044</u>	<u>12,239</u>
<i>Charitable activities</i>		
Contractual income from government or public authorities	708,575	738,128
Grants receivable	49,952	45,646
	<u>758,527</u>	<u>783,774</u>
<i>Investment income</i>		
Interest on cash deposits	1,227	519
	<u>1,227</u>	<u>519</u>
<i>Other income</i>		
Other income	412,600	365,598
	<u>412,600</u>	<u>365,598</u>
<i>Raising funds</i>		
Depreciation of motor vehicles	(51,188)	(42,824)
(Profit)/loss on disposal of tangible fixed assets	12,395	(1,814)
Advertising	(10,749)	(12,374)
Wages and salaries	(738,820)	(735,200)
Staff training	(4,101)	(1,382)
Staff welfare	(226)	(859)
Rent	(14,179)	(15,079)
Insurance	(2,502)	(2,093)
Repairs and renewals	(28,510)	(390)
Telephone and fax	(3,555)	(4,511)
Computer software and maintenance costs	(1,482)	(2,736)
Printing, postage and stationery	(5,496)	(1,987)
Trade subscriptions	(1,797)	(1,058)
Sundry expenses	(991)	(171)
Cleaning	(431)	(603)
Motor expenses	(165,463)	(158,208)
Advertising	(166)	(366)
Staff entertaining (allowable for tax)	(634)	(656)
Accountancy fees	(16,793)	(16,331)
Legal and professional fees	-	(618)
Bad debts written off	-	234
Depreciation of office equipment	<u>(770)</u>	<u>(596)</u>

This page does not form part of the statutory financial statements.

Community Transport for The Lewes Area

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
	<u>(1,035,458)</u>	<u>(999,622)</u>
<i>Charitable activities</i>		
Staff pensions (Defined contribution) - pension scheme 1	(6,899)	(6,747)
Sundry expenses	(11,217)	(6,066)
Bank charges	(938)	(906)
Bank interest payable	-	(707)
Hire purchase interest	(12,597)	(7,992)
Credit card charges	(598)	(616)
Recruitment expenses	<u>(175)</u>	<u>(431)</u>
	<u>(32,424)</u>	<u>(23,465)</u>

EXAMINERS REPORT for Community Transport for The Lewes Area

I report on the Accounts of the Organisation for the period ended 31 March 2025.

Respective Responsibilities of Trustees and Examiner

As the organisation's trustees you are responsible for the preparation of the Accounts; The Organisation's trustees consider that an audit is not required and that an independent examination is needed.

It is my responsibility to:

Examine the accounts.

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 Commissioners. An examination includes a review of the accounting records kept by the organisation 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 I do not express an audit opinion on the view given by the Accounts.

Independent Examiner's Statement

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

- 1) Which gives me reasonable cause to believe that there has been any material errors or omissions.
- or
- 2) To which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

M J Boxall, AFA, AAIA
Shoreline Accountants Limited
25 Clinton Place
Seaford
East Sussex
BN25 1NP

Mark J Boxall  Date 15/1/26

Accounts

Company registration number: 04409570

Charity registration number: 1110215

Community Transport for The Lewes Area

(A company limited by share capital)

Annual Report and Financial

Statements for the Year Ended 31

March 2024

Shoreline Accountants Ltd
Independent Examiner
25 Clinton Place
Seaford
East Sussex
BN25 1NP

Community Transport for The Lewes Area

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Community Transport for The Lewes Area

Reference and Administrative Details

Charity Registration Number 1110215

Company Registration Number 04409570

Registered Office The charity is incorporated in England and Wales.
Hillcrest Centre
Hillcrest Road
Newhaven
East Sussex
BN9 9EA

Independent Examiner Shoreline Accountants Ltd
Independent Examiner
25 Clinton Place
Seaford
East Sussex
BN25 1NP

Community Transport for The Lewes Area

Strategic Report for the Year Ended 31 March 2024

Financial review

The legacy of Covid-19 combined with the cost-of-living crisis and greater competition for a decreasing pool of grants continues to be challenging in terms of the medium to longer term sustainability of the day-to-day operations but the management and colleagues together with the full support of the Trustees have worked very hard to ensure that services to the community have been maintained and the short-term sustainability is now better than it has been for a number of years.

The board of Trustees looks forward and will continue to support the management team to strengthen the charity and ensure that the organisation continues to prosper and maintain sustainability. Despite yet another difficult trading year, we are pleased to report that the charity has returned to a financial surplus and is on a sound financial footing and while there will always be changes and improvements that can be made and ongoing challenges, we are confident that the management team and our colleagues can continue to rise to the challenges and we thank them all.

Policy on reserves

The Trustees are confident that reserves are adequate to ensure the smooth day to day operation of the company. At the present moment in time the Trustees consider the level of resources should represent at least 3 months expenditure. The Trustees may borrow or raise money for the objects of the Company on such terms and on such security as may be thought fit and whether by the creation and issue of debentures or debenture stock or otherwise. They may also invest monies of the Company not immediately required for its purpose in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions (if any) as may for the time be imposed or required by law and subject also as hereinafter provided.

Investment policy and objectives

The Trustees may borrow or raise money for the objects of the Company on such terms and on such security as may be thought fit and whether by the creation and issue of debentures or debenture stock or otherwise. They may also invest monies of the Company not immediately required for its purpose in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions (if any) as may for the time be imposed or required by law and subject also as hereinafter provided.

Principal risks and uncertainties

The Trustees have reviewed the major risks to which the charity is exposed, mainly succession in management, IT and facilities, systems have been established to manage those risks.

The major risk identified to going concern, outside of fire, grand scale theft and terrorism, is the ongoing or worsening of the disruption caused by pandemics such as Covid-19 and more recently the disruption to global logistics supply chains and increases in prices caused by major conflicts such as that ongoing in Russia and Ukraine and a potential return to high levels of inflation. Fuel in particular, but also cost of repairs to vehicles, mandatory wage increases, and other general pricing pressures continue to be of concern.

The charity carries out risk assessments and has in place written plans and policies which are reviewed periodically relating to its activities involving the employment and working practice of staff and volunteers, the carriage of passengers by road and the protection of all data held. These documents are designed to identify and minimise the risks arising out of its activities. Major events outside of the Management control are also addressed in the charity's Business Continuity Plan.

The strategic report was approved by the trustees of the charity on 22 October 2024 and signed on its behalf by:

Community Transport for The Lewes Area
Strategic Report for the Year Ended 31 March 2024

.....
Mr P J Clarke
Trustee

Community Transport for The Lewes Area

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The purpose of the charity is to play a leading role in the provision of community transport predominantly in the Lewes District, parts of the Wealden District and in the Borough of Eastbourne. Where there is a proven need and resources permit the charity will also operate in other adjacent areas.

The Vision of the charity is to provide high quality transport to reduce loneliness and social isolation for those who have difficulty in accessing regular public transport. This can be as a result of suffering personal mobility impairments and chronic underlying health conditions that prevent the use of public transport where it is freely available or for individuals who have no public transport provision due to living in remote and rural areas.

The values of the charity are:-

- We will be open to all and have a desire to say yes.
- We will show we care, respecting, listening and supporting all colleagues, service users and supporters.
- We will manage our resources carefully, as every pound counts.
- We will be efficient, always adapting and creating to ensure sustainability.

The outputs. As a result of the work that CTLA undertakes we aim to contribute positively to:-

- Reducing Social Isolation and Loneliness
- Supporting Independent Living
- Improving mental health
- Assisting Families
- Connecting Communities
- Building stronger communities by close partnership working with local businesses, charities and community groups
- Reducing Road Traffic Congestion
- Improving Air Quality

Fundraising disclosures

The charity employs its own in-house Fundraising Manager who is tasked with achieving set financial targets and has a budget appropriate to achieve it.

Public benefit

Community Transport for the Lewes Area is a charity dedicated to the provision of community transport in the Lewes Area for people who have special need of such facilities because they are elderly, poor, disabled, people with young children or those living in isolated areas where there is no adequate public transport facilities.

Success is measured in the reporting period by comparing the actual budget outturn against the forecast for the period. This is monitored closely on an ongoing basis. The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regards to the public benefit guidance by the Charity Commission for England and Wales.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Community Transport for The Lewes Area

Trustees' Report

Achievements and performance

The numbers travelling on our services continued to be low when compared with equivalent periods in 2019 due to the legacy impact of the Covid-19 pandemic and the reluctance of older and more vulnerable members of the community to venture out on shared transport. This inevitably continues to depress on-bus revenue and creates its own challenges, although one service sector - our public scheduled local bus services has not only recovered to pre-pandemic ridership levels but in many cases surpassed them, even though older persons entitle to free travel still travelled less than in 2019.

The Cost-of-Living crisis, in particular the all-time high fuel prices towards the latter part of 2022-2023 was a particular pressure to the extent that it resulted in fuel costs for 2022 being approximately 30% higher than those for 2021 for operation of a broadly similar network of services. A substantial increase in the National Minimum Wage mandated by Central Government also placed a huge pressure on our overall costs of operation. Fuel Duty Rebate (BSOG) continues to be claimed on a 6 monthly frequency and helps to offset costs as does quarterly in-house reviews of the costs and the income of individual services, with remedial action being taken as appropriate.

Our fleet was reduced slightly in size - down from 17 to 16 but with two of the buses out of service with major repairs needed. Very early in April 2023 we took the decision to downsize the fleet to 14. Many of those 14 vehicles are wheelchair accessible but the greatly increased high costs of operation referred to above did preclude the organisation from being able to take delivery of any new vehicles during the year leading to an increase in the average age of the fleet.

In terms of Governance for most of the year we benefitted from having 8 Trustees - matching our target number and each of those continue to provide their services on a voluntary basis and provide support to all involved with the day to day running of the organisation. The Senior Management and Customer Service team continue to provide additional volunteer hours on top of their normal hours for no additional payment.

This year saw further changes to key personnel, with the Fundraising and Grants Manager leaving to pursue a career change and the Operations Manager moving on and a key member of the Management team being signed off on sick leave for an extended period.

The labour market continues to be challenging and we have experienced more difficulty recruiting sufficient candidates of the quality/salary mix that we seek than in previous years, placing extra pressure on our HR Manager. In particular, we have struggled to replace our Fundraising manager on a like-for-like basis and this has impacted on the income we have received for Grants. However, we have engaged the services of a Marketing expert on a self-employed basis to explore new ways of engaging with Stakeholders, customers and funding partners, both new and old.

The Charity's achievements are reviewed against its objectives through a number of Key Performance Indicators including an assessment of the number of passenger-trips delivered throughout the year in each of its defined sectors of activity compared to previous years, all aimed at facilitating the reduction in social isolation and loneliness of members in the local community, in particular, but not exclusively, those who tend to be younger, older and vulnerable.

All of this underpins the Charity's mission Statement with support and thanks to our colleagues, supporters, and other stakeholders.

Community Transport for The Lewes Area

Trustees' Report

Financial review

The legacy of Covid-19 combined with the cost-of-living crisis and greater competition for a decreasing pool of grants continues to be challenging in terms of the medium to longer term sustainability of the day-to-day operations but the management and colleagues together with the full support of the Trustees have worked very hard to ensure that services to the community have been maintained and the short-term sustainability is now better than it has been for a number of years.

The board of Trustees looks forward and will continue to support the management team to strengthen the charity and ensure that the organisation continues to prosper and maintain sustainability. Despite yet another difficult trading year, we are pleased to report that the charity has returned to a financial surplus and is on a sound financial footing and while there will always be changes and improvements that can be made and ongoing challenges, we are confident that the management team and our colleagues can continue to rise to the challenges and we thank them all.

Policy on reserves

The Trustees are confident that reserves are adequate to ensure the smooth day to day operation of the company. At the present moment in time the Trustees consider the level of resources should represent at least 3 months expenditure. The Trustees may borrow or raise money for the objects of the Company on such terms and on such security as may be thought fit and whether by the creation and issue of debentures or debenture stock or otherwise. They may also invest monies of the Company not immediately required for its purpose in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions (if any) as may for the time be imposed or required by law and subject also as hereinafter provided.

Investment policy and objectives

The Trustees may borrow or raise money for the objects of the Company on such terms and on such security as may be thought fit and whether by the creation and issue of debentures or debenture stock or otherwise. They may also invest monies of the Company not immediately required for its purpose in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions (if any) as may for the time be imposed or required by law and subject also as hereinafter provided.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr P J Clarke (appointed 21 March 2017)
	Mr P N Homewood (appointed 1 April 2020) (resigned 12 December 2023)
	Mr R A Dray (appointed 20 May 2009) (resigned 20 September 2023)
	Mr S P Saunders (appointed 17 July 2018)
	Mr R S Mcara (appointed 21 March 2022)
	Mr C Allen (appointed 11 May 2022)
	Mrs Georgina Elizabeth Bickerstaff (appointed 28 September 2022)
	Mr Gwynfor Owen Davies (appointed 28 September 2022)
	Alexander Fred Horner (appointed 13 February 2024)

Community Transport for The Lewes Area

Trustees' Report

Structure, governance and management

Nature of governing document

Community Transport for the Lewes Area was incorporated as a company limited by guarantee (registered number 04409570) on 4th April 2002. It was registered as a charity on 27th June 2005. The governing document is the memorandum and Articles of Association.

Recruitment and appointment of trustees

Trustees are recruited upon recommendation. They are appointed following discussion at committee meetings and the appointment is ratified at the AGM.

Induction and training of trustees

Trustee induction is covered by supplying the previous year's minutes and charity commission leaflets for Trustees. In addition, they have meetings with staff to familiarise them with the administration of the charity.

Arrangements for setting key management personnel remuneration

We use Benchmarking against other comparable organisations to determine Key Managers rewards, taking into account affordability based on financial performance and reserves.

Organisational structure

The Company has a strong management team in place that deals with the day to day running of the Charity made up as follows:

Mark Evans – General Manager

Nikki Gearing – Finance Officer

Derek Cordrey – Finance

Officer Jo Wood – HR Manager

Shem Gardner - Transport Manager

Lucy Lunn – Logistics Manager

Gary Westwood – Marketing Manager

Long term Strategic Decisions and guidance is exercised by the Trustees with the management team responsible for detailed design and implementation of facilities to achieve the goals of the charity. Regular joint meetings are held to facilitate and review activities.

Community Transport for The Lewes Area

Trustees' Report

Major risks and management of those risks

The Trustees have reviewed the major risks to which the charity is exposed, mainly succession in management, IT and facilities, systems have been established to manage those risks.

The major risk identified to going concern, outside of fire, grand scale theft and terrorism, is the ongoing or worsening of the disruption caused by pandemics such as Covid-19 and more recently the disruption to global logistics supply chains and increases in prices caused by major conflicts such as that ongoing in Russia and Ukraine and a potential return to high levels of inflation. Fuel in particular, but also cost of repairs to vehicles, mandatory wage increases, and other general pricing pressures continue to be of concern.

The charity carries out risk assessments and has in place written plans and policies which are reviewed periodically relating to its activities involving the employment and working practice of staff and volunteers, the carriage of passengers by road and the protection of all data held. These documents are designed to identify and minimise the risks arising out of its activities. Major events outside of the Management control are also addressed in the charity's Business Continuity Plan.

Statement of trustees' responsibilities

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 22 October 2024 and signed on its behalf by:

.....
Mr P J Clarke
Trustee

Community Transport for The Lewes Area

Independent Examiner's Report to the trustees of Community Transport for The Lewes Area ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of Community Transport for The Lewes Area as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

.....
Mark Boxall
Independent Examiner
Institute of Financial Accountants

25 Clinton Place
Seaford
East Sussex
BN25 1NP

22 October 2024

Community Transport for The Lewes Area

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	3	12,239	12,239
Charitable activities	4	783,774	783,774
Investment income		519	519
Other income		365,598	365,598
Total income		<u>1,162,130</u>	<u>1,162,130</u>
Expenditure on:			
Raising funds	5	(999,622)	(999,622)
Charitable activities	6	(23,465)	(23,465)
Total expenditure		<u>(1,023,087)</u>	<u>(1,023,087)</u>
Net income		<u>139,043</u>	<u>139,043</u>
Net movement in funds		139,043	139,043
Reconciliation of funds			
Total funds brought forward		<u>91,292</u>	<u>91,292</u>
Total funds carried forward	21	<u>230,335</u>	<u>230,335</u>
		Unrestricted funds £	Total 2023 £
	Note		
Income and Endowments from:			
Donations and legacies	3	11,362	11,362
Charitable activities	4	696,774	696,774
Investment income		55	55
Other income		53,502	53,502
Total income		<u>761,693</u>	<u>761,693</u>
Expenditure on:			
Raising funds	5	(891,723)	(891,723)
Charitable activities	6	(26,886)	(26,886)
Total expenditure		<u>(918,609)</u>	<u>(918,609)</u>
Net expenditure		<u>(156,916)</u>	<u>(156,916)</u>
Net movement in funds		(156,916)	(156,916)
Reconciliation of funds			
Total funds brought forward		<u>248,208</u>	<u>248,208</u>
Total funds carried forward	21	<u>91,292</u>	<u>91,292</u>

The notes on pages 13 to 22 form an integral part of these financial statements.

Community Transport for The Lewes Area

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 21.

The notes on pages 13 to 22 form an integral part of these financial statements.

Community Transport for The Lewes Area

(Registration number: 04409570)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	221,827	182,569
Current assets			
Debtors	14	115,256	84,600
Cash at bank and in hand	15	59,611	49,316
		174,867	133,916
Creditors: Amounts falling due within one year	16	(69,675)	(139,339)
Net current assets/(liabilities)		105,192	(5,423)
Total assets less current liabilities		327,019	177,146
Creditors: Amounts falling due after more than one year	17	(97,055)	(85,854)
Net assets		229,964	91,292
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		229,964	91,292
Total funds	21	229,964	91,292

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. The accounts have been prepared in accordance with the micro-entity provisions

The financial statements on pages 10 to 22 were approved by the trustees, and authorised for issue on 22 October 2024 and signed on their behalf by:

.....
Mr P J Clarke
Trustee

The notes on pages 13 to 22 form an integral part of these financial statements.

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Hillcrest Centre
Hillcrest Road
Newhaven
East Sussex
BN9 9EA

These financial statements were authorised for issue by the trustees on 22 October 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Community Transport for The Lewes Area meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2024

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	20%
Computer Equipment	15%

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2024

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

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

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

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

Fund structure

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2024

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	7,704	7,704
Gift aid reclaimed	4,535	4,535
Total for 2024	<u>12,239</u>	<u>12,239</u>
Total for 2023	<u>11,362</u>	<u>11,362</u>

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
	783,774	783,774
Total for 2024	<u>783,774</u>	<u>783,774</u>
Total for 2023	<u>696,774</u>	<u>696,774</u>

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2024

5 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		44,638	44,638
Allocated support costs	7	942,610	942,610
Total for 2024		<u>987,248</u>	<u>987,248</u>
Total for 2023		<u>890,435</u>	<u>890,435</u>

b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Allocated support costs	7	12,374	12,374
Total for 2024		<u>12,374</u>	<u>12,374</u>
Total for 2023		<u>1,288</u>	<u>1,288</u>
			Total costs £

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	7	23,465	23,465
Total for 2023		<u>26,886</u>	<u>26,886</u>

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2024

**Total
expenditure
£**

In addition to the expenditure analysed above, there are also governance costs of £23,465 (2023 - £26,886) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Staff costs		
Pension costs	6,747	6,747
Other governance costs	<u>16,718</u>	<u>16,718</u>
Total for 2024	<u><u>23,465</u></u>	<u><u>23,465</u></u>
Total for 2023	<u><u>26,886</u></u>	<u><u>26,886</u></u>

8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Loss on disposal of fixed assets held for the charity's own use	1,814	(1,329)
Depreciation of fixed assets	<u><u>42,824</u></u>	<u><u>44,355</u></u>

9 Trustees remuneration and expenses

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Pension costs	<u><u>6,747</u></u>	<u><u>4,833</u></u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2024

	2024 No	2023 No
Employees	<u>-</u>	<u>41</u>

No employee received emoluments of more than £60,000 during the year.

11 Auditors' remuneration

	2023 £
Other fees to auditors	
The auditing of accounts of any associate of the charity	<u>1,988</u>

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2024

12 Taxation

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

13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2023	34,432	491,268	525,700
Additions	-	98,995	98,995
Disposals	-	(77,792)	(77,792)
	<u>34,432</u>	<u>512,471</u>	<u>546,903</u>
At 31 March 2024			
Depreciation			
At 1 April 2023	28,807	314,327	343,134
Charge for the year	-	42,824	42,824
Eliminated on disposals	-	(61,478)	(61,478)
	<u>28,807</u>	<u>295,673</u>	<u>324,480</u>
At 31 March 2024			
Net book value			
At 31 March 2024	<u>5,625</u>	<u>216,798</u>	<u>222,423</u>
At 31 March 2023	<u>5,625</u>	<u>176,941</u>	<u>182,566</u>

14 Debtors

	2024 £	2023 £
Trade debtors	114,626	83,659
Prepayments	630	941
	<u>115,256</u>	<u>84,600</u>

15 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	11	333
Cash at bank	59,600	48,983
	<u>59,611</u>	<u>49,316</u>

16 Creditors: amounts falling due within one year

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2024

	2024 £	2023 £
Bank loans	24,301	8,000
Trade creditors	3,860	23,864
Hire purchase and finance leases	34,835	19,626
Other taxation and social security	9,026	12,704
VAT grant repayable	(8,591)	(11,333)
Other creditors	3,744	4,222
Accruals	2,500	82,256
	<u>69,675</u>	<u>139,339</u>

17 Creditors: amounts falling due after one year

	2024 £	2023 £
Bank loans	-	22,188
Hire purchase and finance leases	97,055	63,666
	<u>97,055</u>	<u>85,854</u>

18 Obligations under leases and hire purchase contracts

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £6,747 (2023 - £4,833).

20 Share capital

21 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	<u>91,292</u>	<u>1,162,130</u>	<u>(1,023,458)</u>	<u>229,964</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	<u>248,208</u>	<u>761,693</u>	<u>(918,609)</u>	<u>91,292</u>

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2024

22 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	222,423	222,423
Current assets	174,867	174,867
Current liabilities	(69,675)	(69,675)
Creditors over 1 year	(97,055)	(97,055)
	<u>230,560</u>	<u>230,560</u>
Total net assets	<u>230,560</u>	<u>230,560</u>
	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	182,688	182,688
Current assets	133,916	133,916
Current liabilities	(139,339)	(139,339)
Creditors over 1 year	(85,854)	(85,854)
	<u>91,411</u>	<u>91,411</u>
Total net assets	<u>91,411</u>	<u>91,411</u>

23 Analysis of net funds

	At 1 April 2023 £	At 31 March 2024 £
Cash at bank and in hand	49,316	49,316
Finance leases and hire purchase contracts	(83,292)	(83,292)
Net debt	<u>(33,976)</u>	<u>(33,976)</u>
	At 1 April 2022 £	At 31 March 2023 £
Cash at bank and in hand	13,432	13,432
Finance leases and hire purchase contracts	(81,906)	(81,906)
Net debt	<u>(68,474)</u>	<u>(68,474)</u>

24 Related party transactions

Community Transport for The Lewes Area

Statement of Financial Activities by fund for the Year Ended 31 March 2024

Unrestricted Funds

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	12,239	11,362
Charitable activities	783,774	696,774
Investment income	519	55
Other income	365,598	53,502
Total income	<u>1,162,130</u>	<u>761,693</u>
Expenditure on:		
Raising funds	(999,622)	(891,723)
Charitable activities	<u>(23,465)</u>	<u>(26,886)</u>
Total expenditure	<u>(1,023,087)</u>	<u>(918,609)</u>
Net income/(expenditure)	<u>139,043</u>	<u>(156,916)</u>
Net movement in funds	139,043	(156,916)
Reconciliation of funds		
Total funds brought forward	<u>91,292</u>	<u>248,208</u>
Total funds carried forward	<u><u>230,335</u></u>	<u><u>91,292</u></u>

Community Transport for The Lewes Area

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

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Appeals and donations	7,704	9,903
Gift Aid tax reclaimed	4,535	1,459
	<u>12,239</u>	<u>11,362</u>
<i>Charitable activities</i>		
Contractual income from government or public authorities	738,128	649,321
Grants receivable	45,646	47,453
	<u>783,774</u>	<u>696,774</u>
<i>Investment income</i>		
Interest on cash deposits	519	55
	<u>519</u>	<u>55</u>
<i>Other income</i>		
Other income	365,598	53,502
	<u>365,598</u>	<u>53,502</u>
<i>Raising funds</i>		
Depreciation of motor vehicles	(42,824)	(44,236)
Depreciation of office equipment	-	(119)
(Profit)/loss on disposal of tangible fixed assets	(1,814)	1,329
Advertising	(12,374)	(1,288)
Wages and salaries	(735,200)	(636,146)
Staff training	(1,382)	(1,309)
Staff welfare	(859)	-
Rent	(15,079)	-
Insurance	(2,093)	(1,583)
Repairs and renewals	(390)	(93)
Telephone and fax	(4,511)	(3,933)
Computer software and maintenance costs	(2,736)	(11,665)
Printing, postage and stationery	(1,987)	(1,938)
Trade subscriptions	(1,058)	(4,919)
Hire of other assets (Operating leases)	-	(16,156)
Sundry expenses	(171)	-
Cleaning	(603)	(8)
Motor expenses	(158,208)	(168,953)
Advertising	(366)	(202)
Staff entertaining (allowable for tax)	(656)	(152)
Accountancy fees	(16,331)	-
Legal and professional fees	(618)	-

This page does not form part of the statutory financial statements.

Community Transport for The Lewes Area

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

	Total 2024 £	Total 2023 £
Bad debts written off	234	(233)
Depreciation of office equipment	(596)	(119)
	<u>(999,622)</u>	<u>(891,723)</u>
<i>Charitable activities</i>		
Staff pensions (Defined contribution) - pension scheme 1	(6,747)	(4,833)
Hire of other assets (Operating leases)	-	(1,448)
Lease of motor vehicles (Operating leases)	-	(3,011)
Sundry expenses	(6,066)	(8,097)
Accountancy fees	-	(1,988)
Bank charges	(906)	(1,192)
Bank interest payable	(707)	(1,033)
Other interest payable	-	(1,026)
Hire purchase interest	(7,992)	(3,263)
Credit card charges	(616)	(513)
Recruitment expenses	(431)	(482)
	<u>(23,465)</u>	<u>(26,886)</u>

COMMUNITY TRANSPORT FOR THE LEWES AREA

England & Wales - Charity number 1110215

Accounts

Company registration number: 04409570

Charity registration number: 1110215

Community Transport for The Lewes Area

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Shoreline Accountants Ltd
Independent Examiner
25 Clinton Place
Seaford
East Sussex
BN25 1NP

Community Transport for The Lewes Area

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Community Transport for The Lewes Area

Reference and Administrative Details

Charity Registration Number 1110215

Company Registration Number 04409570

Registered Office The charity is incorporated in England and Wales.

Hillcrest Centre
Hillcrest Road
Newhaven
East Sussex
BN9 9EA

Independent Examiner Shoreline Accountants Ltd
Independent Examiner
25 Clinton Place
Seaford
East Sussex
BN25 1NP

Community Transport for The Lewes Area

Strategic Report for the Year Ended 31 March 2023

Financial review

The financial statements show a deficit of £156,916 this year compared with the £31,339 achieved in the previous year. As a result, net assets of the charity is £91,292.

Policy on reserves

The Trustees are confident that reserves are adequate to ensure the smooth day to day operation of the company. At the present moment in time the Trustees consider the level of resources should represent at least 3 months expenditure.

Investment policy and objectives

The Trustees may borrow or raise money for the objects of the Company on such terms and on such security as may be thought fit and whether by the creation and issue of debentures or debenture stock or otherwise.

They may also invest monies of the Company not immediately required for its purpose in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions (if any) as may for the time be imposed or required by law and subject also as hereinafter provided.

Plans for future periods

Aims and key objectives for future periods

The charity has an evolving 5-10 year plan which aims to strengthen the brand and increase awareness of its activities, further develop resources through staff training and a continuous fleet renewal programme and increasing the scope and level of activity to meet a greater part of the unmet demand that exists to enable it to meet its Mission Statement objectives.

Principal risks and uncertainties

The Trustees have reviewed the major risks to which the charity is exposed, mainly succession in management, IT and facilities, systems have been established to manage those risks.

The major risk identified to going concern, outside of fire, grand scale theft and terrorism, is the ongoing or worsening of the disruption caused by pandemics such as Covid-19 and more recently the disruption to global logistics supply chains and increases in prices caused by major conflicts such as that ongoing in Russia and Ukraine and the exceptionally high levels of inflation. Fuel in particular, but also cost of repairs to vehicles, wage increase, and other general pricing pressures are a major concern.

The charity carries out risk assessments and has in place written plans and policies which are reviewed periodically relating to its activities involving the employment and working practice of staff and volunteers, the carriage of passengers by road and the protection of all data held. These documents are designed to identify and minimise the risks arising out of its activities. Major events outside of the Management control are also addressed in the charity's Business Continuity Plan.

The strategic report was approved by the trustees of the charity on 7 December 2023 and signed on its behalf by:

Community Transport for The Lewes Area

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The legacy of Covid-19 combined with the cost-of-living crisis has impacted adversely on the sustainability of day to day operations and once again the management and colleagues together with the full support of the Trustees have worked very hard to ensure that services to the community were maintained.

The board of Trustees looks forward and will continue to support the management team to strengthen the charity and ensure that the organisation is returned to full sustainability. Despite the extremely difficult trading year, we are pleased to report that the charity is on a sound financial footing and while there will always be changes and improvements that can be made and ongoing challenges, we are confident that the management team and our colleagues can continue to rise to the challenges and we thank them all.

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Fundraising disclosures

The charity employs its own in-house Fundraising Manager who is tasked with achieving set financial targets and has a budget appropriate to achieve it.

Public benefit

Community Transport for the Lewes Area is a charity dedicated to the provision of community transport in the Lewes Area for people who have special need of such facilities because they are elderly, poor, disabled, people with young children or those living in isolated areas where there is no adequate public transport facilities.

Success is measured in the reporting period by comparing the actual budget outturn against the forecast for the period. This is monitored closely on an ongoing basis.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regards to the public benefit guidance by the Charity Commission for England and Wales.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Community Transport for The Lewes Area

Trustees' Report

Achievements and performance

Community Transport for the Lewes Area aims to provide community transport services for those inhabitants of Lewes District and adjoining areas that are in need of such a service; because of age, sickness, disability (mental or physical), poverty or due to lack of adequate and accessible public transport.

Throughout the year this report relates to we operated 1 Adult Social Care contract, 11 home to school runs plus a contract to supply a staff member only for a 12th run, five members only (Section 19 permit) Dial-a-Ride Services operating in eight urban areas plus their hinterlands and five scheduled fixed route and timetable local bus services which are available to the public, mostly financed by East Sussex County Council,

In addition we provided support to local not-for-profit community groups by offering group minibus hire and we have a Travel club which enables individuals who are registered as members of our organisation to go on half and full day excursions aimed at reducing social isolation and loneliness. We also catered for non-emergency patient transport needs from home to hospital and clinic out-patient services where this could not be accommodated by other means. This was largely similar to the previous year - during the final quarter we were successful in our bids to East Sussex County Council to operate a number of new services including DDRT (Digital Demand Responsive Transport) services, but the start of these were delayed through circumstances beyond our control to May 2023.

The numbers travelling on our services continued to be low when compared with equivalent periods in 2019 due to the legacy impact of the Covid-19 pandemic and the reluctance of older and more vulnerable members of the community to venture out on shared transport. This inevitably continues to depress on-bus revenue and creates its own challenges, although one service sector - our public scheduled local bus services has not only recovered to pre-pandemic ridership levels but in many cases surpassed them, even though older persons entitle to free travel still travelled less than in 2019.

The Cost-of-Living crisis, in particular the all-time high fuel prices towards the latter part of 2022-2023 was a particular pressure to the extent that it resulted in fuel costs for 2022 being approximately 30% higher than those for 2021 for operation of a broadly similar network of services. A substantial increase in the National Minimum Wage mandated by Central Government also placed a huge pressure on our overall costs of operation. Fuel Duty Rebate (BSOG) continues to be claimed on a 6 monthly frequency and helps to offset costs as does quarterly in-house reviews of the costs and the income of individual services, with remedial action being taken as appropriate.

Our fleet was reduced slightly in size - down from 17 to 16 but with two of the buses out of service with major repairs needed. Very early in April 2023 we took the decision to downsize the fleet to 14. Many of those 14 vehicles are wheelchair accessible but the greatly increased high costs of operation referred to above did preclude the organisation from being able to take delivery of any new vehicles during the year leading to an increase in the average age of the fleet.

In terms of Governance for most of the year we benefitted from having 8 Trustees - matching our target number and each of those continue to provide their services on a voluntary basis and provide support to all involved with the day to day running of the organisation. The Senior Management and Customer Service team continue to provide additional volunteer hours on top of their normal hours for no additional payment.

Community Transport for The Lewes Area

Trustees' Report

This year saw further changes to key personnel, with the Fundraising and Grants Manager leaving to pursue a career change and the Operations Manager moving on and a key member of the Management team being signed off on sick leave for an extended period.

The labour market continues to be challenging and we have experienced more difficulty recruiting sufficient candidates of the quality/salary mix that we seek than in previous years, placing extra pressure on our HR Manager. In particular, we have struggled to replace our Fundraising manager on a like-for-like basis and this has impacted on the income we have received for Grants. However, we have engaged the services of a Marketing expert on a self-employed basis to explore new ways of engaging with Stakeholders, customers and funding partners, both new and old.

The Charity's achievements are reviewed against its objectives through a number of Key Performance Indicators including an assessment of the number of passenger-trips delivered throughout the year in each of its defined sectors of activity compared to previous years, all aimed at facilitating the reduction in social isolation and loneliness of members in the local community, in particular, but not exclusively, those who tend to be younger, older and vulnerable.

All of this underpins the Charity's mission Statement with support and thanks to our colleagues, supporters, and other stakeholders.

Financial review

The financial statements show a deficit of £156,916 this year compared with the £31,339 achieved in the previous year. As a result, net assets of the charity is £91,292.

Policy on reserves

The Trustees are confident that reserves are adequate to ensure the smooth day to day operation of the company. At the present moment in time the Trustees consider the level of resources should represent at least 3 months expenditure.

Investment policy and objectives

The Trustees may borrow or raise money for the objects of the Company on such terms and on such security as may be thought fit and whether by the creation and issue of debentures or debenture stock or otherwise.

They may also invest monies of the Company not immediately required for its purpose in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions (if any) as may for the time be imposed or required by law and subject also as hereinafter provided.

Plans for future periods

Aims and key objectives for future periods

The charity has an evolving 5-10 year plan which aims to strengthen the brand and increase awareness of its activities, further develop resources through staff training and a continuous fleet renewal programme and increasing the scope and level of activity to meet a greater part of the unmet demand that exists to enable it to meet its Mission Statement objectives.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Community Transport for The Lewes Area

Trustees' Report

Trustees:	Mr P J Clarke (appointed 21 March 2017)
	Mr P N Homewood (appointed 1 April 2020)
	Mr R A Dray (appointed 20 May 2009)
	Mr S P Saunders (appointed 17 July 2018)
	Mrs H M Macaulay (appointed 16 May 2017) (resigned 28 September 2022)
	Mr R S Mcara (appointed 21 March 2022)
	Mr C Allen (appointed 11 May 2022)
	Mrs Georgina Elizabeth Bickerstaff (appointed 28 September 2022)
	Mr Gwynfor Owen Davies (appointed 28 September 2022)

Structure, governance and management

Nature of governing document

Community Transport for the Lewes Area was incorporated as a company limited by guarantee (registered number 04409570) on 4th April 2002. It was registered as a charity on 27th June 2005. The governing document is the memorandum and Articles of Association.

Recruitment and appointment of trustees

Trustees are recruited upon recommendation. They are appointed following discussion at committee meetings and the appointment is ratified at the AGM.

Induction and training of trustees

Trustee induction is covered by supplying the previous year's minutes and charity commission leaflets for Trustees. In addition, they have meetings with staff to familiarise them with the administration of the charity.

Arrangements for setting key management personnel remuneration

We use Benchmarking against other comparable organisations to determine Key Managers rewards, taking into account affordability based on financial performance and reserves.

Community Transport for The Lewes Area

Trustees' Report

Organisational structure

The Company has a strong management team in place that deals with the day to day running of the Charity made up as follows:

Mark Evans – General Manager
Nikki Gearing – Finance Manager
Jo Wood – HR Manager
Roy Weller – Operations Manager (ceased December 2022)
Shem Gardner - Operations Manager (appointed January 2023)
Lucy Lunn – Office Manager

Decision making

Long term Strategic Decisions and guidance is exercised by The Trustees with the Management Team responsible for detailed design and implementation of facilities to achieve the goals of the charity. Regular joint meetings are held to facilitate and review activities.

Major risks and management of those risks

The Trustees have reviewed the major risks to which the charity is exposed, mainly succession in management, IT and facilities, systems have been established to manage those risks.

The major risk identified to going concern, outside of fire, grand scale theft and terrorism, is the ongoing or worsening of the disruption caused by pandemics such as Covid-19 and more recently the disruption to global logistics supply chains and increases in prices caused by major conflicts such as that ongoing in Russia and Ukraine and the exceptionally high levels of inflation. Fuel in particular, but also cost of repairs to vehicles, wage increase, and other general pricing pressures are a major concern.

The charity carries out risk assessments and has in place written plans and policies which are reviewed periodically relating to its activities involving the employment and working practice of staff and volunteers, the carriage of passengers by road and the protection of all data held. These documents are designed to identify and minimise the risks arising out of its activities. Major events outside of the Management control are also addressed in the charity's Business Continuity Plan.

Financial instruments

Statement of Trustees' Responsibilities

The annual report was approved by the trustees of the charity on 7 December 2023 and signed on its behalf by:

Community Transport for The Lewes Area

Independent Examiner's Report to the trustees of Community Transport for The Lewes Area ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

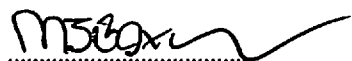
Independent examiner's statement

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

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

1. accounting records were not kept in respect of Community Transport for The Lewes Area as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



Mark Boxall
Independent Examiner
Institute of Financial Accountants

25 Clinton Place
Seaford
East Sussex
BN25 1NP

7 December 2023

Community Transport for The Lewes Area

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	3	11,362	11,362
Charitable activities	4	696,774	696,774
Investment income		55	55
Other income		53,502	53,502
Total income		<u>761,693</u>	<u>761,693</u>
Expenditure on:			
Raising funds	5	(891,723)	(891,723)
Charitable activities	6	(26,886)	(26,886)
Total expenditure		<u>(918,609)</u>	<u>(918,609)</u>
Net expenditure		<u>(156,916)</u>	<u>(156,916)</u>
Net movement in funds		(156,916)	(156,916)
Reconciliation of funds			
Total funds brought forward		<u>248,208</u>	<u>248,208</u>
Total funds carried forward	21	<u>91,292</u>	<u>91,292</u>
	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	16,472	16,472
Charitable activities	4	769,458	769,458
Investment income		4	4
Other income		130,957	130,957
Total income		<u>916,891</u>	<u>916,891</u>
Expenditure on:			
Raising funds	5	(855,844)	(855,844)
Charitable activities	6	(29,708)	(29,708)
Total expenditure		<u>(885,552)</u>	<u>(885,552)</u>
Net income		<u>31,339</u>	<u>31,339</u>
Net movement in funds		31,339	31,339
Reconciliation of funds			
Total funds brought forward		<u>216,869</u>	<u>216,869</u>
Total funds carried forward	21	<u>248,208</u>	<u>248,208</u>

The notes on pages 12 to 22 form an integral part of these financial statements.

Community Transport for The Lewes Area

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 21.

The notes on pages 12 to 22 form an integral part of these financial statements.

Community Transport for The Lewes Area

(Registration number: 04409570)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	182,569	228,978
Current assets			
Debtors	14	84,600	136,136
Cash at bank and in hand	15	<u>49,316</u>	<u>13,432</u>
		133,916	149,568
Creditors: Amounts falling due within one year	16	<u>(139,339)</u>	<u>(42,271)</u>
Net current (liabilities)/assets		<u>(5,423)</u>	<u>107,297</u>
Total assets less current liabilities		177,146	336,275
Creditors: Amounts falling due after more than one year	17	<u>(85,854)</u>	<u>(88,067)</u>
Net assets		<u>91,292</u>	<u>248,208</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>91,292</u>	<u>248,208</u>
Total funds	21	<u>91,292</u>	<u>248,208</u>

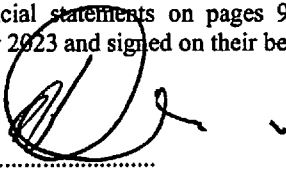
For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 22 were approved by the trustees, and authorised for issue on 7 December 2023 and signed on their behalf by:

The financial statements on pages 9 to 22 were approved by the trustees, and authorised for issue on 7 December 2023 and signed on their behalf by:


.....
Mr P J Clarke
Trustee

The notes on pages 12 to 22 form an integral part of these financial statements.

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Hillcrest Centre
Hillcrest Road
Newhaven
East Sussex
BN9 9EA

These financial statements were authorised for issue by the trustees on 7 December 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Community Transport for The Lewes Area meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	20%
Computer Equipment	15%

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2023

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

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

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

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

Fund structure

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2023

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	9,903	9,903
Gift aid reclaimed	1,459	1,459
Total for 2023	11,362	11,362
Total for 2022	16,472	16,472

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
	696,774	696,774
Total for 2023	696,774	696,774
Total for 2022	769,458	769,458

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		43,026	43,026
Allocated support costs	7	847,409	847,409
Total for 2023		890,435	890,435
Total for 2022		849,474	849,474

b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Allocated support costs	7	1,288	1,288
Total for 2023		1,288	1,288
Total for 2022		6,370	6,370
			Total costs £

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	7	26,886	26,886
Total for 2022		29,708	29,708

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2023

**Total
expenditure
£**

In addition to the expenditure analysed above, there are also governance costs of £26,885 (2022 - £29,708) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Staff costs		
Pension costs	4,833	4,833
Audit fees		
Other fees paid to auditors	1,988	1,988
Other governance costs	<u>20,065</u>	<u>20,065</u>
Total for 2023	<u><u>26,886</u></u>	<u><u>26,886</u></u>
Total for 2022	<u><u>29,708</u></u>	<u><u>29,708</u></u>

8 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Loss on disposal of fixed assets held for the charity's own use	(1,329)	4,480
Depreciation of fixed assets	<u><u>44,355</u></u>	<u><u>31,699</u></u>

9 Trustees remuneration and expenses

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Pension costs	<u><u>4,833</u></u>	<u><u>4,620</u></u>

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2023

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023	2022
	No	No
Employees	<u>41</u>	<u>49</u>

No employee received emoluments of more than £60,000 during the year.

11 Auditors' remuneration

	2023	2022
	£	£
Other fees to auditors		
The auditing of accounts of any associate of the charity	<u>1,988</u>	<u>2,780</u>

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2023

12 Taxation

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

13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2022	29,482	517,988	547,470
Additions	4,950	-	4,950
Disposals	<u>-</u>	<u>(26,720)</u>	<u>(26,720)</u>
At 31 March 2023	<u>34,432</u>	<u>491,268</u>	<u>525,700</u>
Depreciation			
At 1 April 2022	28,688	289,804	318,492
Charge for the year	-	44,236	44,236
Eliminated on disposals	<u>-</u>	<u>(19,716)</u>	<u>(19,716)</u>
At 31 March 2023	<u>28,688</u>	<u>314,324</u>	<u>343,012</u>
Net book value			
At 31 March 2023	<u>5,744</u>	<u>176,944</u>	<u>182,688</u>
At 31 March 2022	<u>794</u>	<u>228,184</u>	<u>228,978</u>

14 Debtors

	2023 £	2022 £
Trade debtors	83,659	113,608
Prepayments	941	21,027
Other debtors	<u>-</u>	<u>1,501</u>
	<u>84,600</u>	<u>136,136</u>

Debtors includes £Nil (2022: £1,501) receivable after more than one year.

	2023 £	2022 £
Other debtors	<u>-</u>	<u>1,501</u>

15 Cash and cash equivalents

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2023

	2023 £	2022 £
Cash on hand	333	48
Cash at bank	<u>48,983</u>	<u>13,384</u>
	<u>49,316</u>	<u>13,432</u>

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans	8,000	8,000
Trade creditors	23,864	13,919
Hire purchase and finance leases	19,626	21,839
Other taxation and social security	12,704	14,624
VAT grant repayable	(11,333)	(21,234)
Other creditors	4,222	1,924
Accruals	<u>82,256</u>	<u>3,199</u>
	<u>139,339</u>	<u>42,271</u>

17 Creditors: amounts falling due after one year

	2023 £	2022 £
Bank loans	22,188	28,000
Hire purchase and finance leases	<u>63,666</u>	<u>60,067</u>
	<u>85,854</u>	<u>88,067</u>

18 Obligations under leases and hire purchase contracts

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,833 (2022 - £4,620).

20 Share capital

21 Funds

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	248,208	761,693	(918,609)	91,292
	<u>248,208</u>	<u>761,693</u>	<u>(918,609)</u>	<u>91,292</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	216,869	916,891	(885,552)	248,208
	<u>216,869</u>	<u>916,891</u>	<u>(885,552)</u>	<u>248,208</u>

22 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	182,688	182,688
Current assets	133,916	133,916
Current liabilities	(139,339)	(139,339)
Creditors over 1 year	(85,854)	(85,854)
Total net assets	<u>91,411</u>	<u>91,411</u>
	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	228,978	228,978
Current assets	149,568	149,568
Current liabilities	(42,271)	(42,271)
Creditors over 1 year	(88,067)	(88,067)
Total net assets	<u>248,208</u>	<u>248,208</u>

23 Analysis of net funds

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	13,432	(13,432)	-
Finance leases and hire purchase contracts	(81,906)	81,906	-
Net debt	<u>(68,474)</u>	<u>68,474</u>	<u>-</u>

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2023

	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	31,521	2,938	34,459
Finance leases and hire purchase contracts	<u>(27,182)</u>	<u>5,344</u>	<u>(21,838)</u>
Net debt	<u>4,339</u>	<u>8,282</u>	<u>12,621</u>

24 Related party transactions

During the year the charity made the following related party transactions:

Mrs K Smart-Jones

(A member of key management personnel)

Remuneration paid (including social security and pension costs) amounted to £38,889.88 (2021- £40,725). At the balance sheet date the amount due to/from Mrs K Smart-Jones was £Nil (2022 - £Nil).

Mrs H M Macaulay

(A trustee)

Provided bookkeeping services for a charge of £3131 (2021- £3180). At the balance sheet date the amount due to/from Mrs H M Macaulay was £Nil (2022 - £Nil).

Community Transport for The Lewes Area

Statement of Financial Activities by fund for the Year Ended 31 March 2023

Unrestricted Funds

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	11,362	16,472
Charitable activities	696,774	769,458
Investment income	55	4
Other income	<u>53,502</u>	<u>130,957</u>
Total income	<u>761,693</u>	<u>916,891</u>
Expenditure on:		
Raising funds	(891,723)	(855,844)
Charitable activities	<u>(26,886)</u>	<u>(29,708)</u>
Total expenditure	<u>(918,609)</u>	<u>(885,552)</u>
Net (expenditure)/income	<u>(156,916)</u>	<u>31,339</u>
Net movement in funds	(156,916)	31,339
Reconciliation of funds		
Total funds brought forward	<u>248,208</u>	<u>216,869</u>
Total funds carried forward	<u><u>91,292</u></u>	<u><u>248,208</u></u>

Community Transport for The Lewes Area

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Appeals and donations	9,903	9,160
Gift Aid tax reclaimed	1,459	7,312
	<u>11,362</u>	<u>16,472</u>
<i>Charitable activities</i>		
Contractual income from government or public authorities	649,321	664,024
Grants receivable	47,453	105,434
	<u>696,774</u>	<u>769,458</u>
<i>Investment income</i>		
Interest on cash deposits	55	4
	<u>55</u>	<u>4</u>
<i>Other income</i>		
Other income	53,502	130,957
	<u>53,502</u>	<u>130,957</u>
<i>Raising funds</i>		
Depreciation of motor vehicles	(44,236)	(31,699)
Depreciation of office equipment	(119)	-
(Profit)/loss on disposal of tangible fixed assets	1,329	(4,480)
Advertising	(1,288)	(3,239)
Bookkeeping	-	(3,131)
Wages and salaries	(636,146)	(590,239)
Staff NIC (Employers)	-	(21,876)
Staff training	(1,309)	(2,198)
Insurance	(1,583)	(2,001)
Repairs and renewals	(93)	-
Telephone and fax	(3,933)	(9,826)
Computer software and maintenance costs	(11,665)	-
Printing, postage and stationery	(1,938)	(2,775)
Trade subscriptions	(4,919)	-
Hire of other assets (Operating leases)	(16,156)	(16,499)
Cleaning	(8)	-
Motor expenses	(168,953)	(165,452)
Advertising	(202)	-
Staff entertaining (allowable for tax)	(152)	(863)
Legal and professional fees	-	(1,566)
Bad debts written off	(233)	-
Depreciation of office equipment	<u>(119)</u>	<u>-</u>

This page does not form part of the statutory financial statements.

Community Transport for The Lewes Area

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
	<u>(891,723)</u>	<u>(855,844)</u>
<i>Charitable activities</i>		
Staff pensions (Defined contribution) - pension scheme 1	(4,833)	(4,620)
Hire of other assets (Operating leases)	(1,448)	(282)
Lease of motor vehicles (Operating leases)	(3,011)	(7,227)
Sundry expenses	(8,097)	(5,732)
Accountancy fees	(1,988)	(2,780)
Bank charges	(1,192)	(1,457)
Bank interest payable	(1,033)	(574)
Other interest payable	(1,026)	-
Hire purchase interest	(3,263)	(3,437)
Credit card charges	(513)	(487)
Recruitment expenses	(482)	(3,112)
	<u>(26,886)</u>	<u>(29,708)</u>

Accounts

Community Transport for The Lewes Area

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Objectives and activities

Objects and aims

This year once again has been dominated by the impact of the COVID pandemic with restrictions being applied, lifted and applied again often with very short notice. The impact upon the charity made day to day planning and management extremely difficult. Management and colleagues have worked tirelessly to ensure the impact on all stakeholders and the charities finances were minimised, as evidenced by these accounts.

The board of trustees looks forward and will continue to support the management team to rebuild all our services to ensure financial stability and activities are aligned to our purpose.

We are pleased to report that the charity is on a sound financial footing and while there will always be changes and improvement that can be made and new challenges ahead we are confident that the management team and wonderful colleagues can continue to rise to the challenges and we thank them all.

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Fundraising disclosures

The charity employs its own in-house Fundraising Manager who is tasked with achieving set financial targets and has a budget appropriate to achieve it.

Public benefit

Community Transport for the Lewes Area is a charity dedicated to the provision of community transport in the Lewes District and neighbouring areas of East Sussex for people who have special need of such facilities because they are elderly, poor or disabled, people with young children or those living in isolated areas where there are no adequate public transport facilities.

Success Is measured in the reporting period by comparing the actual budget outturn against the budget forecast for the period. This is monitored closely on an ongoing basis.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Community Transport for The Lewes Area

Trustees' Report

Trustees:	Mr P J Clarke (appointed 21 March 2017)
	Mr P N Homewood (appointed 1 April 2020)
	Mr R A Dray (appointed 20 May 2009)
	Mr S P Saunders (appointed 17 July 2018)
	Mrs H M Macaulay (resigned 28 September 2022)
	Mr R S Mcara (appointed 21 March 2022)
	Mr C Allen (appointed 11 May 2022)

Structure, governance and management

Nature of governing document

Community Transport for the Lewes Area was incorporated as a company limited by guarantee (registered number 04409570) on 4th April 2002. It was registered as a charity on 27th June 2005. The governing document is the memorandum and Articles of Association.

Recruitment and appointment of trustees

Trustees are recruited upon recommendation. They are appointed following discussion at committee meetings and the appointment is ratified at the AGM.

Induction and training of trustees

Trustee induction is covered by supplying the previous year's minutes and charity commission leaflets for Trustees. In addition, they have meetings with staff to familiarise them with the administration of the charity.

Arrangements for setting key management personnel remuneration

We use Benchmarking against other comparable organisations to determine Key Managers rewards, taking into account affordability based on financial performance and reserves.

Organisational structure

The Company has a strong management team in place that deals with the day to day running of the Charity made up as follows:

Mark Evans – General Manager
Nikki Gearing – Finance Manager
Jo Wood – HR Manager
Roy Weller – Operations Manager
Lucy Lunn – Office Manager

Decision making

Long term Strategic Decisions and guidance is exercised by The Trustees with the Management Team responsible for detailed design and implementation of facilities to achieve the goals of the charity. Regular joint meetings are held to facilitate and review activities.

Community Transport for The Lewes Area

Trustees' Report

Major risks and management of those risks

The Trustees have reviewed the major risks to which the charity is exposed, mainly succession in management, IT and facilities, systems have been established to manage those risks.

The major risk identified to going concern, outside of fire, grand scale theft and terrorism, is the ongoing or worsening of the disruption caused by pandemics such as Covid-19 and more recently the disruption to global logistics supply chains and increases in prices caused by major conflicts such as that ongoing in Russia and Ukraine and the exceptionally high levels of inflation. Fuel in particular, but also cost of repairs to vehicles, wage increase, and other general pricing pressures are a major concern.

The charity carries out risk assessments and has in place written plans and policies which are reviewed periodically relating to its activities involving the employment and working practice of staff and volunteers, the carriage of passengers by road and the protection of all data held. These documents are designed to identify and minimise the risks arising out of its activities. Major events outside of the Management control are also addressed in the charity's Business Continuity Plan.

Financial instruments

Statement of Trustees' Responsibilities

The annual report was approved by the trustees of the charity on 31 August 2022 and signed on its behalf by:

Company registration number: 04409570

Charity registration number: 1110215

Community Transport for The Lewes Area

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Shoreline Accountants Ltd
Independent Examiner
25 Clinton Place
Seaford
East Sussex
BN25 1NP

Community Transport for The Lewes Area

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Community Transport for The Lewes Area

Reference and Administrative Details

Charity Registration Number 1110215

Company Registration Number 04409570

Registered Office The charity is incorporated in England and Wales.
Hillcrest Centre
Hillcrest Road
Newhaven
East Sussex
BN9 9EA

Independent Examiner Shoreline Accountants Ltd
Independent Examiner
25 Clinton Place
Seaford
East Sussex
BN25 1NP

Community Transport for The Lewes Area

Strategic Report for the Year Ended 31 March 2022

Achievements and performance

Community Transport for the Lewes Area aims to provide community transport services for those inhabitants of Lewes District and the surrounding areas that are in need of such a service; because of age, sickness, disability (mental or physical), poverty, or due to lack of adequate and accessible public transport.

We operate eleven school runs financed by East Sussex County Council, five Dial a Ride service serving a total of 8 different towns plus their rural hinterlands and five scheduled local community bus services. We also provide Adult Social Care Contracts.

Group outings support the activities of local community groups and other not for profit organisations and trips organised by CTLA for our members are beginning to recover from the effects of Covid and continue to be very well received.

Fuel Rebate (BSOG) is being received on a six-monthly basis and goes some way to defraying the increasing fuel costs.

Most of our current fleet of 17 vehicles are wheelchair accessible and we have continued to pursue replacing some of our older vehicles in line with our Fleet Strategy and by doing so make some savings on the maintenance costs, which can be excessive with older vehicles.

Funding continues to be challenging in common with all not-for-profit organisations. The Trustees and Committee review our financial position regularly and take any necessary steps to ensure our secure financial future.

The office was manned from 06.30 to 16.00 Monday to Friday with a dedicated manager on call outside of these hours accessible by out of hours emergency phone number.

The Trustees continue to provide their service on a voluntary basis and provide support to all involved with the organisation.

The management team and other members of staff continue to provide volunteer time for no payment in addition to their normal hours.

This year saw some major changes to key personnel including the appointment of a new General Manager and a new Operations Manager and the employment of a dedicated HR Manager for the first time in the Charity's history. As part of CTLA's Risk Management strategy, having Human Resources form part of the profile of the SMT, has helped decrease the risk to the charity of falling foul of the ever-changing employment law landscape.

We were also successful in gaining funding to train our own in-house MiDAS Driver trainer who will now be able to undertake this statutory and recurring training requirement more flexibly and at a reduced cost than we were previously able to, employing outside contractors.

Some adjustments to the remaining management structure but the changes are working well, with regular operations meetings being held covering most items concerning the smooth running of the operation; and has helped to improve our standing again within the community and local government as a whole.

The charity's achievements are reviewed against its objectives through an assessment of the number of passenger-trips delivered throughout the year in each of its defined sectors of activity compared to previous years which facilitates the reduction in social isolation and loneliness of persons in the community through the provision of appropriate transport services. This underpins the charity's Mission Statement with support and thanks to our supporters and stakeholders.

Community Transport for The Lewes Area

Strategic Report for the Year Ended 31 March 2022

Covid – Lockdown

In-line with the government guidelines/instructions many of CTLA's services continued to be severely impacted throughout 2021/22 for the second year running. The charity continued to maintain its contractual responsibilities. As the charity emerges from the impact of the pandemic our primary focus is to return to support all pre-pandemic services and passenger numbers.

Financial review

Income / Expenses – achievement

The financial statements show a surplus of £31,339 this year, compared with the £58,570 surplus achieved in the previous year. As a result, net assets of the charity have increased to £248,208 from £216,870.

Policy on reserves

The Trustees are confident that reserves are adequate to ensure the smooth day to day operation of the company. At the present moment in time the Trustees consider the level of reserves should represent at least 3 months expenditure.

Investment policy and objectives

The Trustees may borrow or raise money for the objects of the Company on such terms and on such security as may be thought fit and whether by the creation and issue of debentures or debenture stock or otherwise.

They may also invest monies of the Company not immediately required for its purpose in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions (if any) as may for the time be imposed or required by law and subject also as hereinafter provided.

Plans for future periods

Aims and key objectives for future periods

The charity has an evolving 5 – 10-year plan which aims to strengthen the brand and increase awareness of its activities, further develop resources through staff training and a continuous fleet renewal programme and increasing the scope and level of activity to meet a greater part of the unmet demand that exists to enable it to meet Its Mission Statement objectives.

Community Transport for The Lewes Area

Strategic Report for the Year Ended 31 March 2022

Principal risks and uncertainties

The Trustees have reviewed the major risks to which the charity is exposed, mainly succession in management, IT and facilities, systems have been established to manage those risks.

The major risk identified to going concern, outside of fire, grand scale theft and terrorism, is the ongoing or worsening of the disruption caused by pandemics such as Covid-19 and more recently the disruption to global logistics supply chains and increases in prices caused by major conflicts such as that ongoing in Russia and Ukraine and the exceptionally high levels of inflation. Fuel in particular, but also cost of repairs to vehicles, wage increase, and other general pricing pressures are a major concern.

The charity carries out risk assessments and has in place written plans and policies which are reviewed periodically relating to its activities involving the employment and working practice of staff and volunteers, the carriage of passengers by road and the protection of all data held. These documents are designed to identify and minimise the risks arising out of its activities. Major events outside of the Management control are also addressed in the charity's Business Continuity Plan.

The strategic report was approved by the trustees of the charity on 31 August 2022 and signed on its behalf by:

Community Transport for The Lewes Area

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Objectives and activities

Objects and aims

This year once again has been dominated by the impact of the COVID pandemic with restrictions being applied, lifted and applied again often with very short notice. The impact upon the charity made day to day planning and management extremely difficult. Management and colleagues have worked tirelessly to ensure the impact on all stakeholders and the charities finances were minimised, as evidenced by these accounts.

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Success is measured in the reporting period by comparing the actual budget outturn against the budget forecast for the period. This is monitored closely on an ongoing basis.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Community Transport for The Lewes Area

Trustees' Report

Trustees:

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Mr P N Homewood (appointed 1 April 2020)
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Trustees are recruited upon recommendation. They are appointed following discussion at committee meetings and the appointment is ratified at the AGM.

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We use Benchmarking against other comparable organisations to determine Key Managers rewards, taking into account affordability based on financial performance and reserves.

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Community Transport for The Lewes Area

Trustees' Report

Major risks and management of those risks

The Trustees have reviewed the major risks to which the charity is exposed, mainly succession in management, IT and facilities, systems have been established to manage those risks.

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Financial instruments

Statement of Trustees' Responsibilities

The annual report was approved by the trustees of the charity on 31 August 2022 and signed on its behalf by:

Community Transport for The Lewes Area

Independent Examiner's Report to the trustees of Community Transport for The Lewes Area ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of Community Transport for The Lewes Area as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



Mark Boxall
Independent Examiner
Institute of Financial Accountants

25 Clinton Place
Seaford
East Sussex
BN25 1NP

Date: 27/9/22

Community Transport for The Lewes Area

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	16,472	16,472
Charitable activities	4	769,458	769,458
Investment income		4	4
Other income		<u>130,957</u>	<u>130,957</u>
Total income		<u>916,891</u>	<u>916,891</u>
Expenditure on:			
Raising funds	5	(855,844)	(855,844)
Charitable activities	6	<u>(29,708)</u>	<u>(29,708)</u>
Total expenditure		<u>(885,552)</u>	<u>(885,552)</u>
Net income		<u>31,339</u>	<u>31,339</u>
Net movement in funds		31,339	31,339
Reconciliation of funds			
Total funds brought forward		<u>216,869</u>	<u>216,869</u>
Total funds carried forward	20	<u>248,208</u>	<u>248,208</u>
	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	3	7,468	7,468
Charitable activities	4	627,330	627,330
Investment income		18	18
Other income		<u>142,123</u>	<u>142,123</u>
Total income		<u>776,939</u>	<u>776,939</u>
Expenditure on:			
Raising funds	5	(688,963)	(688,963)
Charitable activities	6	<u>(29,406)</u>	<u>(29,406)</u>
Total expenditure		<u>(718,369)</u>	<u>(718,369)</u>
Net income		<u>58,570</u>	<u>58,570</u>
Net movement in funds		58,570	58,570
Reconciliation of funds			
Total funds brought forward		<u>158,300</u>	<u>158,300</u>
Total funds carried forward	20	<u>216,870</u>	<u>216,870</u>

The notes on pages 12 to 22 form an integral part of these financial statements.

Community Transport for The Lewes Area

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 20.

The notes on pages 12 to 22 form an integral part of these financial statements.

Community Transport for The Lewes Area

(Registration number: 04409570)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	228,978	164,473
Current assets			
Debtors	14	136,136	99,943
Cash at bank and in hand	15	<u>13,432</u>	<u>31,521</u>
		149,568	131,464
Creditors: Amounts falling due within one year	16	<u>(42,271)</u>	<u>(37,879)</u>
Net current assets		<u>107,297</u>	<u>93,585</u>
Total assets less current liabilities		336,275	258,058
Creditors: Amounts falling due after more than one year	17	<u>(88,067)</u>	<u>(41,188)</u>
Net assets		<u>248,208</u>	<u>216,870</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>248,208</u>	<u>216,870</u>
Total funds	20	<u>248,208</u>	<u>216,870</u>

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

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 22 were approved by the trustees, and authorised for issue on 31 August 2022 and signed on their behalf by:

The notes on pages 12 to 22 form an integral part of these financial statements.

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Hillcrest Centre
Hillcrest Road
Newhaven
East Sussex
BN9 9EA

These financial statements were authorised for issue by the trustees on 31 August 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Community Transport for The Lewes Area meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	20%
Computer Equipment	15%

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2022

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

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

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

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

Fund structure

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2022

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	9,160	9,160
Gift aid reclaimed	7,312	7,312
Total for 2022	16,472	16,472
Total for 2021	7,468	7,468

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
	769,458	769,458
Total for 2022	769,458	769,458
Total for 2021	627,330	627,330

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2022

5 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		36,179	36,179
Allocated support costs	7	<u>813,295</u>	<u>813,295</u>
Total for 2022		<u>849,474</u>	<u>849,474</u>
Total for 2021		<u>684,351</u>	<u>684,351</u>

b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Allocated support costs	7	<u>6,370</u>	<u>6,370</u>
Total for 2022		<u>6,370</u>	<u>6,370</u>
Total for 2021		<u>4,612</u>	<u>4,612</u>
			Total costs £

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	7	<u>29,708</u>	<u>29,708</u>
Total for 2021		<u>29,406</u>	<u>29,406</u>

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2022

**Total
expenditure
£**

In addition to the expenditure analysed above, there are also governance costs of £29,708 (2021 - £29,406) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Staff costs		
Pension costs	4,620	4,620
Audit fees		
Other fees paid to auditors	2,780	2,780
Other governance costs	<u>22,308</u>	<u>22,308</u>
Total for 2022	<u>29,708</u>	<u>29,708</u>
Total for 2021	<u>29,406</u>	<u>29,406</u>

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Loss on disposal of fixed assets held for the charity's own use	4,480	1,204
Depreciation of fixed assets	<u>31,699</u>	<u>41,118</u>

9 Trustees remuneration and expenses

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Pension costs	<u>4,620</u>	<u>3,362</u>

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2022

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022	2021
	No	No
Employees	<u>49</u>	<u>49</u>

No employee received emoluments of more than £60,000 during the year.

11 Auditors' remuneration

	2022	2021
	£	£
Other fees to auditors		
The auditing of accounts of any associate of the charity	2,780	3,450
All other tax advisory services	<u>-</u>	<u>108</u>
	<u>2,780</u>	<u>3,558</u>

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2022

12 Taxation

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

13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2021	28,688	431,198	459,886
Additions	794	101,390	102,184
Disposals	-	(14,600)	(14,600)
At 31 March 2022	<u>29,482</u>	<u>517,988</u>	<u>547,470</u>
Depreciation			
At 1 April 2021	28,688	266,725	295,413
Charge for the year	-	31,699	31,699
Eliminated on disposals	-	(8,620)	(8,620)
At 31 March 2022	<u>28,688</u>	<u>289,804</u>	<u>318,492</u>
Net book value			
At 31 March 2022	<u>794</u>	<u>228,184</u>	<u>228,978</u>
At 31 March 2021	<u>-</u>	<u>164,473</u>	<u>164,473</u>

14 Debtors

	2022 £	2021 £
Trade debtors	113,608	76,015
Prepayments	21,027	23,928
Other debtors	<u>1,501</u>	<u>-</u>
	<u>136,136</u>	<u>99,943</u>

Debtors includes £1,501 (2021: £Nil) receivable after more than one year.

	2022 £
Other debtors	<u>1,501</u>

15 Cash and cash equivalents

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2022

	2022 £	2021 £
Cash on hand	48	40
Cash at bank	<u>13,384</u>	<u>31,481</u>
	<u>13,432</u>	<u>31,521</u>

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans	8,000	12,000
Trade creditors	13,919	1
Hire purchase and finance leases	21,839	13,994
Other taxation and social security	14,624	5,847
VAT grant repayable	(21,234)	(6,565)
Other creditors	1,924	7,914
Accruals	<u>3,199</u>	<u>4,688</u>
	<u>42,271</u>	<u>37,879</u>

17 Creditors: amounts falling due after one year

	2022 £	2021 £
Bank loans	28,000	28,000
Hire purchase and finance leases	<u>60,067</u>	<u>13,188</u>
	<u>88,067</u>	<u>41,188</u>

18 Obligations under leases and hire purchase contracts

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,620 (2021 - £3,362).

20 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	<u>216,869</u>	<u>916,891</u>	<u>(885,552)</u>	<u>248,208</u>

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	<u>158,300</u>	<u>776,939</u>	<u>(718,369)</u>	<u>216,870</u>

21 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	252,057	252,057
Current assets	148,067	148,067
Current liabilities	(42,271)	(42,271)
Creditors over 1 year	<u>(88,067)</u>	<u>(88,067)</u>
Total net assets	<u>269,786</u>	<u>269,786</u>
	Unrestricted funds General £	Total funds at 31 March 2021 £
Tangible fixed assets	205,591	205,591
Current assets	131,464	131,464
Current liabilities	(37,879)	(37,879)
Creditors over 1 year	<u>(41,188)</u>	<u>(41,188)</u>
Total net assets	<u>257,988</u>	<u>257,988</u>

22 Analysis of net funds

	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	31,521	2,938	34,459
Finance leases and hire purchase contracts	<u>(27,182)</u>	<u>5,344</u>	<u>(21,838)</u>
Net debt	<u>4,339</u>	<u>8,282</u>	<u>12,621</u>
		At 1 April 2020 £	At 31 March 2021 £
Net debt		-	-

23 Related party transactions

Community Transport for The Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2022

During the year the charity made the following related party transactions:

Mrs K Smart-Jones

(A member of key management personnel)

Remuneration paid (including social security and pension costs) amounted to £38,889.88 (2021- £40,725). At the balance sheet date the amount due to/from Mrs K Smart-Jones was £Nil (2021 - £Nil).

Mrs H M Macaulay

(A trustee)

Provided bookkeeping services for a charge of £3131 (2021- £3180). At the balance sheet date the amount due to/from Mrs H M Macaulay was £Nil (2021 - £Nil).

Community Transport for The Lewes Area

Statement of Financial Activities by fund for the Year Ended 31 March 2022

Unrestricted Funds

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	16,472	7,468
Charitable activities	769,458	627,330
Investment income	4	18
Other income	130,957	142,123
Total income	916,891	776,939
Expenditure on:		
Raising funds	(855,844)	(688,963)
Charitable activities	(29,708)	(29,406)
Total expenditure	(885,552)	(718,369)
Net income	31,339	58,570
Net movement in funds	31,339	58,570
Reconciliation of funds		
Total funds brought forward	216,869	158,300
Total funds carried forward	248,208	216,870

Community Transport for The Lewes Area

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Appeals and donations	9,160	7,289
Gift Aid tax reclaimed	7,312	179
	<u>16,472</u>	<u>7,468</u>
<i>Charitable activities</i>		
Contractual income from government or public authorities	664,024	540,281
Grants receivable	105,434	87,049
	<u>769,458</u>	<u>627,330</u>
<i>Investment income</i>		
Interest on cash deposits	4	18
	<u>4</u>	<u>18</u>
<i>Other income</i>		
Other income	130,957	142,123
	<u>130,957</u>	<u>142,123</u>
<i>Raising funds</i>		
Depreciation of motor vehicles	(31,699)	(41,118)
(Profit)/loss on disposal of intangible fixed assets	-	(1,204)
(Profit)/loss on disposal of tangible fixed assets	(4,480)	-
Advertising	(3,239)	(1,432)
Bookkeeping	(3,131)	(3,180)
Wages and salaries	(590,239)	(466,700)
Staff NIC (Employers)	(21,876)	(14,558)
Staff training	(2,198)	(1,775)
Insurance	(2,001)	(1,950)
Telephone and fax	(9,826)	(10,334)
Printing, postage and stationery	(2,775)	(3,592)
Charitable donations	-	(747)
Hire of other assets (Operating leases)	(16,499)	(12,828)
Motor expenses	(165,452)	(128,087)
Staff entertaining (allowable for tax)	(863)	-
Legal and professional fees	(1,566)	(1,458)
	<u>(855,844)</u>	<u>(688,963)</u>

Community Transport for The Lewes Area

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
<i>Charitable activities</i>		
Staff pensions (Defined contribution) - pension scheme 1	(4,620)	(3,362)
Hire of other assets (Operating leases)	(282)	(1,366)
Lease of motor vehicles (Operating leases)	(7,227)	(7,228)
Sundry expenses	(5,732)	(4,090)
Accountancy fees	(2,780)	(3,558)
Bank charges	(1,457)	(1,486)
Bank interest payable	(574)	(88)
Hire purchase interest	(3,437)	(8,228)
Credit card charges	(487)	-
Recruitment expenses	(3,112)	-
	<u>(29,708)</u>	<u>(29,406)</u>

Community Transport for The Lewes Area

Independent Examiner's Report to the trustees of Community Transport for The Lewes Area ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of Community Transport for The Lewes Area as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

.....
Mark Boxall
Independent Examiner
Institute of Financial Accountants

25 Clinton Place
Seaford
East Sussex
BN25 1NP

Date:.....

Accounts

REGISTERED COMPANY NUMBER: 04409570 (England and Wales)

REGISTERED CHARITY NUMBER: 1110215

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2021

for

Community Transport for the Lewes Area

Swindells LLP
Chartered Accountants
Wilson House
48 Brooklyn Road
Seaford
East Sussex
BN25 2DX

Community Transport for the Lewes Area

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Community Transport for the Lewes Area

Report of the Trustees for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Community Transport for the Lewes Area is a charity dedicated to the provision of community transport in the Lewes area for people who have special need of such facilities because they are elderly, poor or disabled, people with young children or those living in isolated areas where there are no adequate public transport facilities.

Success is measured in the reporting period by comparing the actual budget outturn against the budget forecast for the period. This is monitored closely on an ongoing basis.

Community Transport for the Lewes Area

Report of the Trustees for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities and achievements

Community Transport for the Lewes Area aims to provide community transport services for those inhabitants of Lewes District and the surrounding areas that are in need of such a service; because of age, sickness, disability (mental or physical), poverty, or due to lack of adequate and accessible public transport.

We operate nine school runs financed by East Sussex County Council. These are combined with six Dial a Rides and four other community bus services. We also have a number of Adult Social Care Contracts with Social services.

Group outings for care homes, local organisations and trips organised by CTLA for our members are increasing and well received. Our Travel Club has grown considerably and offers many outings to places of interest.

Fuel Rebate (BSOG) is being received on a six monthly basis and goes some way to defraying the increasing fuel costs.

Our current vehicles are wheelchair accessible with the exception of two.

It is our intention to replace some of our older vehicles in line with our Fleet Strategy and by doing so make some savings on the maintenance costs, which can be excessive with older vehicles. Following the successful award of the LDC CIL grant CTLA have purchased a Mercedes Sprinter Minibus.

Funding continues to be difficult. The Trustees and Committee review our financial position regularly and take any necessary steps to ensure our secure financial future.

The office was manned from 07.00 to 16.00 Monday to Friday.

The Trustees continue to provide their service on a voluntary basis and provide support to all involved with the organisation.

The management team and other members of staff continue to provide volunteer time for no payment in addition to their normal hours.

The succession in management structure is working well, with weekly operations meetings being held covering most items concerning the smooth running of the operation; and has helped to improve our standing again within the community and local government as a whole.

The charity's achievements are reviewed against its objectives through an assessment of the number of passenger-trips delivered throughout the year in each of its defined sectors of activity compared to previous years which facilitates the reduction in social isolation and loneliness of persons in the community through the provision of appropriate transport services. This underpins the charity's Mission Statement with support and thanks to our supporters and stakeholders.

Community Transport for the Lewes Area

Report of the Trustees for the Year Ended 31 March 2021

Covid - Lockdown

In-line with the government guidelines/instructions many of CTLA's services were closed or severely impacted throughout 2020/21. The charity continued to maintain its contractual responsibilities. As the charity emerges from the impact of the pandemic our primary focus is to return to support all pre-pandemic services and passenger numbers.

Since the start of the pandemic CTLA have adapted many of their services in line with the needs of its members, operating a shopping and prescription service and re-introducing the much needed NEPTS (Non-Emergency Patient Transport Service) both services have been well received by our members and the wider community and part of the 5 year plan will be to continue these services.

Fundraising activities

The charity employs its own in-house Fundraising Manager who is tasked with achieving set financial targets and has a budget appropriate to achieve it.

Financial review

Income / Expenses - achievement

The financial statements show a surplus of £58,569 this year, compared with the £15,617 surplus achieved in the previous year. As a result, net assets of the charity have increased to £216,869 from £158,300.

Investment policy and objectives

The Trustees may borrow or raise money for the objects of the Company on such terms and on such security as may be thought fit and whether by the creation and issue of debentures or debenture stock or otherwise.

They may also invest monies of the Company not immediately required for its purpose in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions (if any) as may for the time being be imposed or required by law and subject also as hereinafter provided.

Reserves policy

The Trustees are confident that reserves are adequate to ensure the smooth day to day operation of the company. At the present moment in time the Trustees consider the level of reserves should represent at least 3 months expenditure.

Principal risks and uncertainties

The Trustees have reviewed the major risks to which the charity is exposed, mainly succession in management, IT and facilities, systems have been established to manage those risks.

The charity carries out risk assessments and has in place written plans and policies which are reviewed periodically relating to its activities involving the employment and working practice of staff and volunteers, the carriage of passengers by road and the protection of all data held. These documents are designed to identify and minimise the risks arising out of its activities. Major events outside of the Management control are also addressed in the charity's Business Continuity Plan.

The major risk identified to going concern, outside of fire, grand scale theft and terrorism, is the ongoing or worsening of the disruption caused by pandemics such as Covid-19.

Community Transport for the Lewes Area

Report of the Trustees for the Year Ended 31 March 2021

FUTURE PLANS

The charity has an evolving 5 year plan which aims to strengthen the brand and increase awareness of its activities, further develop resources through staff training and a continuous fleet renewal programme to enable it to meet its Mission Statement objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Community Transport for the Lewes Area was incorporated as a company limited by guarantee (registered number 04409570) on 4th April 2002. It was registered as a charity on 27th June 2005. The governing document is the memorandum and Articles of Association.

Recruitment and appointment of new trustees

Trustees are recruited upon recommendation and by contact with the Local Volunteer Bureau. They are appointed following discussion at committee meetings and the appointment is ratified at the AGM.

Organisational structure

The Company has a strong management team in place that deals with the day to day running of the Charity made up as follows:

Kerrie Smart-Jones - General Manager

Joanne McMahon - Accounts & Finance Manager

Mark Evans - Contracts & Project Manager

Decision making

Long term Strategic Decisions and guidance is exercised by The Trustees with the Management Team responsible for detailed design and implementation of facilities to achieve the goals of the charity. Regular joint meetings are held to facilitate and review activities.

Induction and training of new trustees

Trustee induction is covered by supplying the previous year's minutes and charity commission leaflets for Trustees. In addition, they have meetings with staff to familiarise them with the administration of the charity.

Key management remuneration

We use Benchmarking against other comparable organisations to determine Key Managers rewards, taking into account affordability based on financial performance and reserves.

Community Transport for the Lewes Area

Report of the Trustees for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04409570 (England and Wales)

Registered Charity number
1110215

Registered office
Hillcrest Centre
Hillcrest Road
Newhaven
East Sussex
BN9 9EA

Trustees
Mr P J Clarke (appointed 21/03/2017)
Mr R A Dray (appointed 20/05/2009)
Mr C G W Williams (appointed 20/05/2015)
Mrs H M Macaulay (appointed 16/05/2017)
Mr D Barnett (deceased 14/5/2020)
Mr S P Saunders (appointed 17/07/2018)
Mr J Livings (appointed 22/08/2019)
Mr P N Homewood (appointed 1/4/2020)

Independent Examiner
Swindells LLP
Chartered Accountants
Wilson House
48 Brooklyn Road
Seaford
East Sussex
BN25 2DX

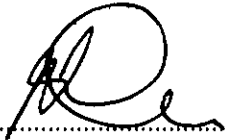
Bankers
Lloyds TSB
8 High Street
Lewes
East Sussex
BN7 2AD

Community Transport for the Lewes Area

**Report of the Trustees
for the Year Ended 31 March 2021**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 16-11-2021..... and signed on the board's behalf by:



.....
Mr P J Clarke - Trustee

**Independent Examiner's Report to the Trustees of
Community Transport for the Lewes Area**

Independent examiner's report to the trustees of Community Transport for the Lewes Area ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Ian Jenkins BSc FCA
ICAEW
Swindells LLP
Chartered Accountants
Wilson House
48 Brooklyn Road
Seaford
East Sussex
BN25 2DX

Date: 24/11/2021

Community Transport for the Lewes Area

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and grants	2	52,943	39,795	92,738	73,498
Charitable activities	5				
Contracts		682,404	-	682,404	773,374
Other trading activities	3	1,777	-	1,777	4,725
Investment Income	4	<u>18</u>	<u>-</u>	<u>18</u>	<u>53</u>
Total		737,142	39,795	776,937	851,650
EXPENDITURE ON					
Raising funds	6	1,432	-	1,432	2,626
Charitable activities	7				
Contracts		<u>716,936</u>	<u>-</u>	<u>716,936</u>	<u>833,407</u>
Total		718,368	-	718,368	836,033
NET INCOME		18,774	39,795	58,569	15,617
Transfers between funds	20	<u>69,795</u>	<u>(69,795)</u>	<u>-</u>	<u>-</u>
Net movement in funds		88,569	(30,000)	58,569	15,617
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>128,300</u>	<u>30,000</u>	<u>158,300</u>	<u>142,683</u>
TOTAL FUNDS CARRIED FORWARD		<u>216,869</u>	<u>-</u>	<u>216,869</u>	<u>158,300</u>

The notes form part of these financial statements

Community Transport for the Lewes Area

Balance Sheet 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	164,473	-	164,473	134,345
CURRENT ASSETS					
Debtors	14	106,507	-	106,507	121,721
Cash at bank and in hand		<u>31,521</u>	<u>-</u>	<u>31,521</u>	<u>22,485</u>
		138,028	-	138,028	144,206
CREDITORS					
Amounts falling due within one year	15	(36,444)	-	(36,444)	(93,069)
		<u>101,584</u>	<u>-</u>	<u>101,584</u>	<u>51,137</u>
NET CURRENT ASSETS					
		266,057	-	266,057	185,482
TOTAL ASSETS LESS CURRENT LIABILITIES					
CREDITORS					
Amounts falling due after more than one year	16	(49,188)	-	(49,188)	(27,182)
		<u>216,869</u>	<u>-</u>	<u>216,869</u>	<u>158,300</u>
NET ASSETS					
FUNDS	20				
Unrestricted funds				216,869	128,300
Restricted funds				<u>-</u>	<u>30,000</u>
TOTAL FUNDS				<u>216,869</u>	<u>158,300</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

Community Transport for the Lewes Area

**Balance Sheet - continued
31 March 2021**

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16.11.2021 and were signed on its behalf by:


.....
Mr P J Clarke - Trustee

The notes form part of these financial statements

Community Transport for the Lewes Area

**Cash Flow Statement
for the Year Ended 31 March 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	100,580	2,253
Interest paid		(88)	-
Interest element of hire purchase payments paid		<u>(8,228)</u>	<u>(9,286)</u>
Net cash provided by/(used in) operating activities		<u>92,264</u>	<u>(7,033)</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		(72,867)	(31,749)
Sale of tangible fixed assets		417	758
Interest received		<u>18</u>	<u>53</u>
Net cash used in investing activities		<u>(72,432)</u>	<u>(30,938)</u>
 Cash flows from financing activities			
Capital repayments in year		(49,009)	(54,517)
Increase in hire purchase finance		-	31,652
Receipt of bounceback loan		<u>40,000</u>	<u>-</u>
Net cash used in financing activities		<u>(9,009)</u>	<u>(22,865)</u>
 Change in cash and cash equivalents in the reporting period		 10,823	 (60,836)
Cash and cash equivalents at the beginning of the reporting period	2	<u>20,698</u>	<u>81,534</u>
 Cash and cash equivalents at the end of the reporting period	2	 <u>31,521</u>	 <u>20,698</u>

The notes form part of these financial statements

Community Transport for the Lewes Area

Notes to the Cash Flow Statement for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	58,569	15,617
Adjustments for:		
Depreciation charges	41,118	33,587
Loss/(profit) on disposal of fixed assets	1,204	(192)
Interest received	(18)	(53)
Interest paid	88	-
Interest element of hire purchase and finance lease rental payments	8,228	9,286
Decrease/(Increase) in debtors	15,214	(44,455)
Decrease in creditors	<u>(23,823)</u>	<u>(11,537)</u>
Net cash provided by operations	<u>100,580</u>	<u>2,253</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021	2020
	£	£
Cash in hand	40	-
Notice deposits (less than 3 months)	31,481	22,485
Overdrafts included in bank loans and overdrafts falling due within one year	<u>-</u>	<u>(1,787)</u>
Total cash and cash equivalents	<u>31,521</u>	<u>20,698</u>

The notes form part of these financial statements

Community Transport for the Lewes Area

Notes to the Cash Flow Statement for the Year Ended 31 March 2021

3. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	22,485	9,036	31,521
Bank overdraft	<u>(1,787)</u>	<u>1,787</u>	<u>-</u>
	<u>20,698</u>	<u>10,823</u>	<u>31,521</u>
Debt			
Finance leases	(76,191)	49,009	(27,182)
Debts falling due within 1 year	-	(4,000)	(4,000)
Debts falling due after 1 year	<u>-</u>	<u>(36,000)</u>	<u>(36,000)</u>
	<u>(76,191)</u>	<u>9,009</u>	<u>(67,182)</u>
Total	<u>(55,493)</u>	<u>19,832</u>	<u>(35,661)</u>

The notes form part of these financial statements

Community Transport for the Lewes Area

Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned, net of VAT, as the related goods or services are provided, under contract or where entitlement to grant funding is subject to specific performance conditions. Grant Income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. CTLA Travel Club income included in fares and other income is included net of any direct expenditure such as admission fees etc.

Investment income is recognised on a receivable basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	- 20% on reducing balance
Computer equipment	- 15% on reducing balance

Taxation

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

Fund accounting

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

Community Transport for the Lewes Area

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

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

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

Hire purchase and leasing commitments

Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company contributes to a pension scheme. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

We have assessed whether the going concern basis of preparation continues to be appropriate, based on whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. This assessment has been required in the light of the significant uncertainty around the short to medium term impact of the spread of the Covid-19 virus.

At the time of approving the financial statements the trustees believe that all appropriate measures have been or will be taken to ensure that the company will be able to continue its operations for at least the next 12 months and thus conclude that the going concern basis remains appropriate.

2. DONATIONS AND GRANTS

	2021	2020
	£	£
Donations	5,509	8,853
Gift aid	179	395
Grants	<u>87,050</u>	<u>64,250</u>
	<u>92,738</u>	<u>73,498</u>

Community Transport for the Lewes Area

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

2. DONATIONS AND GRANTS - continued

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

	2021	2020
	£	£
Seaford Town Council	14,000	4,000
Lewes Town Council	-	11,000
East Sussex County Council	1,900	-
4 Towns	15,705	18,900
National Lottery Grant	10,000	-
Newhaven Town Council	-	350
CIL grant	39,795	30,000
Sussex Community Fund	5,000	-
Peacehaven Town Council	150	-
Tesco	500	-
	<u>87,050</u>	<u>64,250</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising	<u>1,777</u>	<u>4,725</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>18</u>	<u>53</u>

Community Transport for the Lewes Area

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	Contracts	Total activities
	£	£
Fares and other income	142,123	112,324
Contracts	<u>540,281</u>	<u>661,050</u>
	<u>682,404</u>	<u>773,374</u>

The charitable company receives income from local government authorities to operate a number of scheduled and contracted bus services in and around the Lewes area.

6. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Advertising	<u>1,432</u>	<u>2,626</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)
	£
Contracts	<u>716,936</u>

Community Transport for the Lewes Area

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	484,620	548,095
Vehicle leasing	7,228	14,334
Other operating leases	12,828	12,889
Telephone and computer	10,334	10,527
Postage and stationery	3,592	3,148
Sundries	4,090	2,053
Staff training and welfare	1,775	4,588
Equipment hire	1,366	563
Motor expenses and travel	128,087	180,113
Accountancy	3,558	3,250
Bookkeeping	3,180	3,270
Legal and professional costs	1,458	4,141
Bank charges	1,486	1,479
Repairs to property	-	146
Entertaining	-	116
Donations	747	-
Insurance	1,949	2,014
Depreciation	41,118	33,587
Loss on sale of assets	1,204	(192)
Interest payable and similar charges	<u>8,316</u>	<u>9,286</u>
	<u>716,936</u>	<u>833,407</u>

Fees payable to the Independent examiner amount to £3,450 (2020 - £3,250) for the examination and £108 (2020 - £nil) for other accountancy services.

9. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	41,118	33,587
Hire of plant and machinery	7,228	14,334
Other operating leases	12,828	12,889
(Deficit)/surplus on disposal of fixed assets	<u>1,204</u>	<u>(192)</u>

Community Transport for the Lewes Area

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

11. STAFF COSTS

	2021 £	2020 £
Wages and salaries	466,699	528,697
Social security costs	14,559	15,933
Other pension costs	<u>3,362</u>	<u>3,465</u>
	<u>484,620</u>	<u>548,095</u>

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

	2021 <u>49</u>	2020 <u>61</u>
Full and part-time staff		

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and grants	43,498	30,000	73,498
Charitable activities			
Contracts	773,374	-	773,374
Other trading activities	4,725	-	4,725
Investment income	<u>53</u>	<u>-</u>	<u>53</u>
Total	821,650	30,000	851,650
EXPENDITURE ON			
Raising funds	2,626	-	2,626
Charitable activities			
Contracts	833,407	-	833,407

Community Transport for the Lewes Area

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Total	836,033	-	836,033
NET INCOME/(EXPENDITURE)	(14,383)	30,000	15,617
RECONCILIATION OF FUNDS			
Total funds brought forward	142,683	-	142,683
TOTAL FUNDS CARRIED FORWARD	<u>128,300</u>	<u>30,000</u>	<u>158,300</u>

13. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2020	363,831	28,688	392,519
Additions	72,867	-	72,867
Disposals	<u>(5,500)</u>	<u>-</u>	<u>(5,500)</u>
 At 31 March 2021	<u>431,198</u>	<u>28,688</u>	<u>459,886</u>
DEPRECIATION			
At 1 April 2020	229,486	28,688	258,174
Charge for year	41,118	-	41,118
Eliminated on disposal	<u>(3,879)</u>	<u>-</u>	<u>(3,879)</u>
 At 31 March 2021	<u>266,725</u>	<u>28,688</u>	<u>295,413</u>
NET BOOK VALUE			
At 31 March 2021	<u>164,473</u>	<u>-</u>	<u>164,473</u>
 At 31 March 2020	<u>134,345</u>	<u>-</u>	<u>134,345</u>

The net book value of tangible fixed assets includes £45,810 (2020 - £112,343) in respect of assets held under hire purchase agreements. The depreciation charge in respect of such assets amounted to £11,453 (2020 - £28,086) for the year.

Community Transport for the Lewes Area

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	76,015	58,047
VAT	6,565	5,267
Prepayments and accrued income	<u>23,927</u>	<u>58,407</u>
	<u>106,507</u>	<u>121,721</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 17)	4,000	1,787
Hire purchase (see note 18)	13,994	49,009
Trade creditors	-	15,700
Social security and other taxes	5,847	5,555
Other creditors	1,502	1,838
Wages and salaries control	6,413	13,290
Accruals and deferred income	<u>4,688</u>	<u>5,890</u>
	<u>36,444</u>	<u>93,069</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans (see note 17)	36,000	-
Hire purchase (see note 18)	<u>13,188</u>	<u>27,182</u>
	<u>49,188</u>	<u>27,182</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	1,787
Bank loans	<u>4,000</u>	<u>-</u>
	<u>4,000</u>	<u>1,787</u>
Amounts falling between one and two years:		
Bank loans	<u>8,000</u>	<u>-</u>

Community Transport for the Lewes Area

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

17. LOANS - continued

	2021 £	2020 £
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>24,000</u>	<u>-</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans	4,000	-

18. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2021 £	2020 £
Net obligations repayable:		
Within one year	13,994	49,009
Between one and five years	<u>13,188</u>	<u>27,182</u>
	<u>27,182</u>	<u>76,191</u>

	Non-cancellable operating leases	
	2021 £	2020 £
Between one and five years	<u>12,287</u>	<u>20,960</u>

19. SECURED DEBTS

The following secured debts are included within creditors:

	2021 £	2020 £
Bank overdraft	-	1,787
Bank loans	40,000	-
Hire purchase contracts	<u>27,182</u>	<u>76,191</u>
	<u>67,182</u>	<u>77,978</u>

Lloyds Bank plc has a fixed and floating charge over the undertaking and its assets dated 3 June 2008. Hire purchase contracts are secured on the underlying assets.

Community Transport for the Lewes Area

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

20. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	128,300	18,774	69,795	216,869
Restricted funds				
CIL grant	30,000	39,795	(69,795)	-
TOTAL FUNDS	<u>158,300</u>	<u>58,569</u>	<u>-</u>	<u>216,869</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	737,142	(718,368)	18,774
Restricted funds			
CIL grant	39,795	-	39,795
TOTAL FUNDS	<u>776,937</u>	<u>(718,368)</u>	<u>58,569</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	142,683	(14,383)	128,300
Restricted funds			
CIL grant	-	30,000	30,000
TOTAL FUNDS	<u>142,683</u>	<u>15,617</u>	<u>158,300</u>

Community Transport for the Lewes Area

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	821,650	(836,033)	(14,383)
Restricted funds			
CIL grant	30,000	-	30,000
TOTAL FUNDS	851,650	(836,033)	15,617

The CIL grant fund has been accumulating for the purpose of purchasing a new accessible vehicle to meet the increasing demand for community transport. During the year £39,795 (2020: £30,000) was received in the form of a Community Infrastructure Levy grant. Following the purchase of the bus during the year, the full balance was transferred to the general fund as the asset is being held for a general purpose.

21. RELATED PARTY DISCLOSURES

During the year, remuneration paid to Mrs K Smart-Jones, a member of key management personnel (including social security and pension costs), amounted to £40,725 (2020 - £28,366).

Mrs H M Macaulay, a trustee, was paid £3,180 (2020 - £3,270) in relation to bookkeeping services in the year.

Mr Clive Williams, a trustee, received gifts amounting to £52 (2020 - £nil).

22. COMPANY STATUS

The company is a private company limited by guarantee not having share capital, registered in England and Wales. Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up during the time that he/she is a member, or within one year afterwards. For debts and liabilities of the company such amount as may be required, not exceeding in the case of any member the sum of £1.