

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.

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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

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Investment policy and objectives

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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.

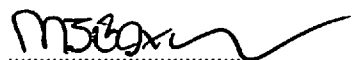
Independent examiner's statement

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>
		Unrestricted funds	Total
	Note	£	£
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>

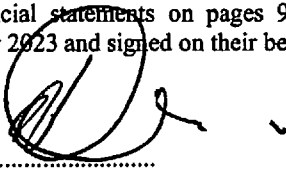
For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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		<u>890,435</u>	<u>890,435</u>
Total for 2022		<u>849,474</u>	<u>849,474</u>

b) Investment management costs

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

6 Expenditure on charitable activities

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

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	<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	<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	<u>(85,854)</u>	<u>(85,854)</u>
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	<u>(88,067)</u>	<u>(88,067)</u>
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	<u>(81,906)</u>	<u>81,906</u>	-
Net debt	<u>(68,474)</u>	<u>68,474</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>