

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

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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

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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	<u>25,525</u>	<u>25,525</u>
Total for 2025	<u><u>32,424</u></u>	<u><u>32,424</u></u>
Total for 2024	<u><u>23,465</u></u>	<u><u>23,465</u></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><u>51,188</u></u>	<u><u>42,824</u></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><u>6,899</u></u>	<u><u>6,747</u></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