EAST SURREY RURAL TRANSPORT PARTNERSHIP

England & Wales · Charity number 1121750

Details

Status	Registered
Legal form	Charitable company
Company number	05698314
Registered	2007-11-29
Register	View on the Charity Commission register

Contact

Address	Tandridge District Council Council Offices 8 Station Road East Oxted RH8 0BT
Phone	01883732877
Email	mdode@esrtp.org.uk
Website	www.eastsurreyrtp.org.uk

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: To provide accessable transport for those who are elderly, infirm, disabled, poor, live in isolated areas without access to public transport or people with young children, within the Surrey, Sussex, Kent areas.

Classification

- **How:** Provides Services
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, EAST SURREY.
- East Sussex
- Hampshire
- Kent
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,254,665	£3,116,875	£860,557	101
2024-03-31	£2,931,299	£2,737,664	£722,767	93
2023-03-31	£2,394,105	£2,182,404	£529,132	80
2022-03-31	£1,898,026	£1,972,663	£317,431	75
2021-03-31	£1,869,982	£1,667,915	£392,068	71

Trustees

Name	Role	Appointed
Donald Andrew Rushforth	Chair	2020-11-19
ANDREW EMERSON		
Richard Paul Grahame Norris		2021-10-06
Timothy Ward		2017-04-20

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EAST SURREY RURAL TRANSPORT PARTNERSHIP

England & Wales - Charity number 1121750

Accounts

Charity registration number 1121750 (England and Wales)

Company registration number 05698314

EAST SURREY RURAL TRANSPORT PARTNERSHIP

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

EAST SURREY RURAL TRANSPORT PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D A Rushforth A J Emerson R P G Norris T J Ward
Charity number (England and Wales)	1121750
Company number	05698314
Registered office	Tandridge District Council Offices 8 Station Road East Oxted Surrey RH8 0BT
Auditor	Richard Place Dobson Services Limited Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT

EAST SURREY RURAL TRANSPORT PARTNERSHIP

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EAST SURREY RURAL TRANSPORT PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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

East Surrey Rural Transport Partnership is a charity dedicated 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.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Significant activities

East Surrey Rural Transport Partnership (ESRTP) seeks to provide community transport services for those inhabitants in the east of Surrey and the surrounding areas who 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.

Achievements and performance

Significant activities and achievements against objectives

Our activities during 2024/25 have been focused on the following:

- A demand responsive bus service in Mole Valley
- Scheduled bus services in Mole Valley
- A demand responsive bus service in Tandridge on behalf of Surrey County Council (SCC)
- A demand responsive bus service in throughout East Sussex on behalf of East Sussex County Council (ESCC)
- A community transport information, advice and training service for residents of Tandridge district
- Contracts with SCC education dept to bring students into eight schools
- Contracts with East Sussex County Council (ESCC) education dept to bring students into four schools
- A timetabled bus service in the Cobham, Oxshott, Weybridge and Leatherhead areas on behalf of Cobham Chatterbus charity
- A Dial A Ride service in the north of Tandridge district
- A voluntary car scheme in the north of Tandridge district
- A shopping and excursion service for residents of Reigate and Banstead borough – not supported by any local government funding
- A contract with EMED to provide one minibus and driver to provide non-emergency patient transport in Surrey

We continue to deliver food boxes on an ad hoc basis for Oxted CAB for those residents who are in need of support.

From 1st April 2024 the National Minimum Wage rose to £11.44 an hour for most of our drivers and passenger assistants, this equated to a 9.79% pay increase. Due to the cost of living increases, a pay rise of 5% for office staff and senior managers was approved after bench marking with other Surrey and Sussex CT organisations as well as Tandridge District Council.

During the course of the 24-25 year we have worked closely with RPD on payroll and accounting matters. Our day to day accounts are done in house by Irene Leitner. For the annual audit, Irene was helped by Katie McDonald. This was the last time that Katie provided this assistance and we thank her for all her efforts in the transition from MFP Book Keeping in the autumn of 2022 to RPD.

The trustees decided to appoint RPD for another year as our accountants and auditors.

By September 2024, all the new Mercedes Sprinter minibuses from Enterprise had been delivered to ESRTP and the Ford Transits arrived during the first three months of 2025. Having a new fleet gave a huge boost to all our drivers and was much appreciated by our passengers and Surrey County Council.

Cobham Chatterbus came to an arrangement with SCC to lease two electric minibuses from March 2024. As we supply the drivers to this group and deal with all vehicle issues, this was an interesting time for us as it was our first steps into running electric vehicles. The two buses in question are of a high quality and required all drivers to undergo specific training to use them. They have gone down very well with passengers in the Cobham area.

Our CEO, Marcus Dodé required surgery at the beginning of August 2024 and was on convalescence leave until September. He was able to do some work from home but thanks go to all the ESRTP managers and office staff for taking on additional work and for all their support.

ESCC Flexibus Digital Demand Responsive Transport Service

After a very intense first year (May 2023 – April 2024) the ESCC funded Flexibus Digital Demand Responsive Transport Service settled down during the 24-25 year. Our East Sussex Area Manager, Ian Fitzgerald was tireless in keeping the service going ably helped by our two under managers Steve Holloway and Allan Bramham. The service was changed by ESCC during that year to just one zone (the whole of East Sussex). ESRTP operated 6 vehicles Monday to Saturday during that time. The hours of operation on some buses were changed by ESCC, with our agreement, to provide a service that better suited passengers. Therefore, some buses had shorter daily shifts than others and by the end of the year, only 4 buses were in use on a Saturday.

We were informed at the beginning of January 2025 that there was additional funding for one more year (the original contract was until April 2025). Our contracts were extended but we asked for a price increase to cover changes in employers' National Insurance contributions and National Minimum Wage. The lead officer at ESCC said that he would address this by making change to the shift lengths. This matter was only resolved amicably in September 2025.

One of our long serving drivers, Bryan Denning, finally decided to call it a day at the end of March 2024 after working with us since 2007. Bryan moved down to Weymouth in Dorset to be closer to his daughter. We gave him a good send off and he was in no doubt that we will all miss him!

Our Information and Training Officer Peter Kefford (an employee of TDC, on secondment to ESRTP) made it known in early 2025 that we would be retiring at the end of March 2025. Peter has been with us since 2007 and has been invaluable in so many ways to ESRTP as well as being a much appreciated member of the team. We shall greatly miss him and his expertise in a number of different areas. Fortunately, he has agreed to come back and do a few days a month with us on a voluntary basis. He had already been passing on some of his knowledge to our Finance Officer, Irene Leitner, for some aspects of his job. We wished Peter all the best for the future at a lunch for all the office staff on a sunny afternoon in March!

Due to Peter's retirement, the secondment agreement with TDC only now needed to be signed for the coming year for our CEO, Marcus Dodé.

During the 24-25 year, SCC gave us two electric minibuses to use on the Surrey Connect Service. They are currently only used occasionally for various operational reasons, mostly because we were still trying to find a suitable location to keep them and where they could be recharged overnight. The quest to find suitable new office accommodation and parking with the potential to instal electric vehicle charging points was a huge challenge during the year. Without the ability to charge the EV minibuses given to us by SCC puts in jeopardy the whole Surrey Connect DDRT contract. Ideally, we wanted to have some new premises for the latter part of 2025 but as of the end of the 24-25 year, no clear solution had been found.

In the November of 2024, Andrew Fotheringham started with us two days a week as our MiDAS trainer.
We needed Andy's help as our two existing MiDAS trainers, Dave Elliott and Ian Fitzgerald, were inundated with other managerial responsibilities and we found that we were getting behind with some of the retraining of our staff.

Financial review
There was a surplus for the year of £137,790 (2024: £193,635) after which there were unrestricted reserves carried forward of £860,557 (2024: £722,767).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent of three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The level of reserves are expected to be approximately 3 three months expenditure.

Plans for future periods
By its very nature our work is largely demand led and reactive. This said our plans for the coming year are:

- To find at least two more trustees
- To make sure that we are fully up to speed with the impending local government reorganisation in both Surrey and East Sussex
- To find new office accommodation with sufficient parking and potential to charge electric minibuses for our Surrey operations.
- To continue to bid for school and day centre work tendered by both Surrey County Council and East Sussex County Council

Structure, governance and management
The charity is controlled by its governing document, Memorandum and Articles of Association incorporated 6 February 2006, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
D A Rushforth
A J Emerson
R P G Norris
T J Ward

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

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees determine the general policy of the charity and the principles on which it operated, setting the charges for services and salaries.

The day to day management is delegated to the Chief Executive Officer who reports to the Board on a quarterly basis. Under the CEO, there is a General Manager. Under him there is a Fleet Manager and Operations Manager. Under the managers, there is a Rural Transport Information and Training Officer and a Community Transport Development Officer. Under them are section 22 and section 19 drivers and escorts and 3 administrative assistants.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Auditor
In accordance with the company's articles, a resolution proposing that Richard Place Dobson Services Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

.....
D A Rushforth
Trustee

Date: 13 November 2025

EAST SURREY RURAL TRANSPORT PARTNERSHIP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of East Surrey Rural Transport Partnership for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

EAST SURREY RURAL TRANSPORT PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF EAST SURREY RURAL TRANSPORT PARTNERSHIP

Opinion

We have audited the financial statements of East Surrey Rural Transport Partnership (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

Revenue recognition – this was tested substantively for contract and grant income, we reviewed the contracts to ensure that these were included within the accounts accurately.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

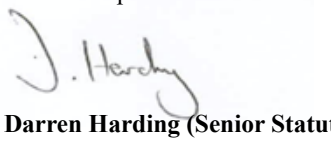
Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Darren Harding (Senior Statutory Auditor)
For and on behalf of Richard Place Dobson Services Limited, Statutory Auditor
Chartered Accountants
Ground Floor
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT
Date: 2 December 2025

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

EAST SURREY RURAL TRANSPORT PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:			
Donations and legacies	**3**	6,611	2,725
Charitable activities			
Fares and other income	**4**	158,400	129,393
Contracts	**4**	3,027,717	2,730,048
Grants	**4**	58,000	59,920
Investments	**5**	3,937	1,260
Other income	**6**	-	7,953
Total income		3,254,665	2,931,299
Expenditure on:			
Charitable activities	**7**	3,115,687	2,737,664
Other expenditure	**12**	1,188	-
Total expenditure		3,116,875	2,737,664
Net income and movement in funds		137,790	193,635
Reconciliation of funds:			
Fund balances at 1 April 2024		722,767	529,132
Fund balances at 31 March 2025		860,557	722,767

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

EAST SURREY RURAL TRANSPORT PARTNERSHIP

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**14**		20,372		28,747
Current assets					
Debtors	**15**	522,771		495,791	
Cash at bank and in hand		566,044		464,998	
		1,088,815		960,789	
Creditors: amounts falling due within one year	**16**	(248,630)		(260,844)	
Net current assets			840,185		699,945
Total assets less current liabilities			860,557		728,692
Creditors: amounts falling due after more than one year	**17**		-		(5,925)
Net assets			860,557		722,767
The funds of the charity					
Unrestricted funds	**19**		860,557		722,767
			860,557		722,767

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 13 November 2025

.. ..

D A Rushforth

Trustee

Company registration number 05698314 (England and Wales)

EAST SURREY RURAL TRANSPORT PARTNERSHIP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**22**		97,109		84,491
Investing activities					
Purchase of tangible fixed assets		-		(2,800)	
Proceeds from disposal of tangible fixed assets		-		13,667	
Investment income received		3,937		1,260	
Net cash generated from investing activities			3,937		12,127
Financing activities					
Repayment of bank loans		-		(32,371)	
Net cash used in financing activities			-		(32,371)
Net increase in cash and cash equivalents			101,046		64,247
Cash and cash equivalents at beginning of year			464,998		400,751
Cash and cash equivalents at end of year			566,044		464,998

The notes on pages 12 to 21 form part of these financial statements.

1 Accounting policies

Charity information

East Surrey Rural Transport Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is Tandridge District Council Offices, 8 Station Road East, Oxted, Surrey, RH8 0BT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and investment income are included in the year in which they are receivable which is when the charity becomes entitled to the resource.

Grants are included in the accounting period to which they relate.

Fundraising income is recognised when the charity becomes legally entitled to the income and the event to which it relates has taken place.

Income relating to the provision of community transportation services is included on the date when the transport activity takes place which is when the charity becomes entitled to the resource.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computer equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

ESRTP has a capitalisation policy of £1,000. Assets purchased costing less than this amount are not capitalised.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	6,611	2,725

4 Charitable activities

	Fares and other income 2025 £	Contracts 2025 £	Grants 2025 £	Total 2025 £
Sale of goods	158,400	3,027,717	-	3,186,117
Grant	-	-	58,000	58,000
	158,400	3,027,717	58,000	3,244,117

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

Tandridge District Council	-	-	56,000	56,000
Tandridge Together Community Fund	-	-	2,000	2,000
	-	-	58,000	58,000

4 Charitable activities **(Continued)**

For the year ended 31 March 2024

	Fares and other income	Contracts	Grants	Total 2024
	£	£	£	£
Sale of goods	129,393	2,730,048	-	2,859,441
Grant	-	-	59,920	59,920
	129,393	2,730,048	59,920	2,919,361
Analysis by fund				
Unrestricted funds	129,393	2,730,048	59,920	2,919,361
Performance related grants				
Tandridge District Council	-	-	58,000	58,000
	-	-	1,920	1,920
Other	-	-	-	-
	-	-	59,920	59,920

5 Income from investments

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Interest receivable	3,937	1,260

6 Other income

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Net gain on disposal of tangible fixed assets	-	7,953

7 Charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Staff costs	1,956,203	1,635,984
Depreciation and impairment	7,187	10,596
Telephone	6,461	5,958
Postage and stationery	2,423	2,944
Sundries	17,597	10,010
Computer costs	6,850	7,368
Vehicle costs	444,670	437,727
Travel and subsistence	684	684
Bookkeeping, payroll and admin	2,263	4,073
Reimbursed staff mileage	11,702	12,455
Subcontract transportation and call centre costs	128,171	138,261
Bank charges	1,483	1,269
Hire purchase and loan interest	2	701
Premises costs	12,728	14,459
Consultancy fees	15,465	14,254
Bad debts	48	65
Subscriptions	3,146	2,465
Vehicle hire	471,604	415,761
	3,088,687	2,715,034
Share of governance costs (see note 8)	27,000	22,630
	3,115,687	2,737,664

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	27,000	22,630
Analysed between:		
Charitable activities	27,000	22,630

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	15,000	10,630
Depreciation of owned tangible fixed assets	7,187	10,596
Loss/(profit) on disposal of tangible fixed assets	1,188	(7,953)

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	101	93

Employment costs	2025 £	2024 £
Wages and salaries	1,763,173	1,482,564
Social security costs	129,710	97,395
Other pension costs	63,320	56,025
	1,956,203	1,635,984

Key Management Personnel
The trustees consider four members of staff to be key management personnel. The total employment benefits of key management personnel were 2025: £169,759 (2024: £198,627).

There were no employees whose annual remuneration was more than £60,000.

12 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	1,188	-

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Plant and equipment	Fixtures and fittings	Computer equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2024	1,500	12,595	15,767	103,908	133,770
Disposals	-	-	-	(50,000)	(50,000)
At 31 March 2025	1,500	12,595	15,767	53,908	83,770
Depreciation and impairment					
At 1 April 2024	1,437	12,239	13,052	78,295	105,023
Depreciation charged in the year	16	89	679	6,403	7,187
Eliminated in respect of disposals	-	-	-	(48,812)	(48,812)
At 31 March 2025	1,453	12,328	13,731	35,886	63,398
Carrying amount					
At 31 March 2025	47	267	2,036	18,022	20,372
At 31 March 2024	63	356	2,715	25,613	28,747

15 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	321,388	296,437
Other debtors	34,793	41,591
Prepayments and accrued income	166,590	157,763
	522,771	495,791

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	33,127	28,099
Trade creditors	166,076	162,477
Other creditors	2,387	2,387
Accruals and deferred income	47,040	67,881
	248,630	260,844

17 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Accruals and deferred income	-	5,925

18 Retirement benefit schemes

	2025	2024
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	63,320	56,025

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	722,767	3,254,665	(3,116,875)	860,557

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	529,132	2,931,299	(2,737,664)	722,767

20 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	555,779	555,779
Between two and five years	961,425	1,517,204
	1,517,204	2,072,983

21 Related party transactions

Transactions with related parties

During the year salary of £18,583 was paid to Helen Dode (2024: £18,801) in respect of work carried out for the charity. She is a family member of Marcus Dode, the chief executive of the charity.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22	Cash generated from operations	2025 £	2024 £
	Surplus for the year	137,790	193,635
	Adjustments for:		
	Investment income recognised in statement of financial activities	(3,937)	(1,260)
	Loss/(gain) on disposal of tangible fixed assets	1,188	(7,953)
	Depreciation and impairment of tangible fixed assets	7,187	10,596
	Movements in working capital:		
	(Increase) in debtors	(26,980)	(94,158)
	(Decrease) in creditors	(18,139)	(16,369)
	Cash generated from operations	97,109	84,491

23 Analysis of changes in net funds

The charity had no material debt during the year.

EAST SURREY RURAL TRANSPORT PARTNERSHIP

England & Wales - Charity number 1121750

Accounts

Charity registration number 1121750

Company registration number 05698314 (England and Wales)

EAST SURREY RURAL TRANSPORT PARTNERSHIP

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

EAST SURREY RURAL TRANSPORT PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D A Rushforth A J Emerson R P G Norris T J Ward
Charity number	1121750
Company number	05698314
Registered office	Tandridge District Council Offices 8 Station Road East Oxted Surrey RH8 0BT
Auditor	Richard Place Dobson Services Limited Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT 01293 521 191
Operational office	Richard Place Dobson Services Limited Ground Floor 1-7 Station Road Crawley West Sussex RH10 1HT 01293 521 191

EAST SURREY RURAL TRANSPORT PARTNERSHIP

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EAST SURREY RURAL TRANSPORT PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 ofIreland (FRS 102)" (effective 1 January 2019).

Objectives and activities

East Surrey Rural Transport Partnership is a charity dedicated 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.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Significant activities

East Surrey Rural Transport Partnership (ESRTP) seeks to provide community transport services for those inhabitants in the east of Surrey and the surrounding areas who 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.

Achievements and performance

Significant activities and achievements against objectives

Our activities during 2023/24 have been focused on the following:

- A demand responsive bus service in Mole Valley
- Scheduled bus services in Mole Valley
- A demand responsive bus service in Tandridge on behalf of Surrey County Council (SCC)
- A demand responsive bus service throughout East Sussex on behalf of East Sussex County Council (ESCC)
- A community transport information, advice and training service for residents ofTandridge district
- Contracts with SCC education dept to bring students into twelve schools
- Contracts with SCC to provide transport into three day centres for people with physical and learning disabilities
- Contracts with East Sussex County Council (ESCC) education dept to bring students into four schools
- A timetabled bus service in the Cobham, Oxshott, Weybridge and Leatherhead areas on behalf of Cobham Community Interest Company.
- A Dial A Ride service in the north ofTandridge district
- A voluntary car scheme in the north ofTandridge district
- A shopping and excursion service for residents of Reigate and Banstead borough - not supported by any local government funding
- A contract with South Central Ambulance Service to provide one minibus and driver to provide non-emergency patient transport in Surrey
- A five day a week shuttle bus service for Surrey County Council from its HQ in Reigate to two local train stations

We continue to deliver food boxes on an ad hoc basis for Oxted CAB for those residents who are in need of support.

From 1st April 2023 the National Minimum Wage rose to £10.42 an hour for most of our drivers and passenger assistants. Due to the cost of living increases, a pay rise for office staff (9%) and senior managers (5%) was approved after bench marking with other Surrey and Sussex CT organisations.

We continued to provide a service for Surrey County Council from their new HQ in Reigate to Redhill and Reigate stations from 0730 - 1800 each weekday. The service was due to finish at the end of August 2023 and we redeployed the regular driver. At the 11th hour, SCC requested that we continue but by then it was too late, we had no spare driver to cover the service.

Our relationship with the accountants RPD continued to blossom during the 23-24 year. Katie McDonald worked with Louisa Boolaky to ensure that the payroll was managed in an effective manner. From ESRTP side, payroll was and still is solely done by our CEO, Marcus Dode.
Day to day data input onto the Sage software has become the domain of ESRTP's Finance Officer Irene Leitner. Katie meets with Irene and Marcus once a quarter to assess how the accounts are going. She then feeds back to other RPD staff. Our VAT claim is made by RPD each quarter. During the autumn, MD, IL, Katie McDonald and various RPD staff worked on the first annual audit together. The annual audit had previously been done by Chariot House of Brighton. The process went well and the accounts were signed off by our Chair of Trustees, Don Rushforth just before Christmas 2023.

Retendering of our vehicle leasing contract
We originally tendered for our leased fleet during 2017. The deal we had was for three years, but this end date was right in the middle of the first year of the pandemic. Enterprise couldn't supply new vehicles so they extended the contract for three more years. We did another tendering exercise to make sure that we were getting the best deal possible. We received prices from 6 companies, but only Enterprise could provide us with the types of vehicles that we wanted by the September of 2023. Unfortunately, due to global supply issues, the new buses did not arrive at the stated time. We had to continue to operate with the old buses until March 2024 when some of the new Mercedes Sprinters started to arrive. Fortunately, Enterprise kept the price the same and gave us free of charge replacements when the original buses were off the road.

ESCC Flexibus Digital Demand Responsive Transport Service
During March 2023 we were given the green light by East Sussex County Council to start recruiting staff for the new East Sussex Flexibus Digital Demand Responsive Transport service. We had been allotted 6 buses to run for 12 hours a day for 6 days a week. This needed around 20 new members of staff. We pulled out all the stops to get enough staff ready for the beginning of May - this was a huge undertaking. We thought we would be able to achieve the goal in the time available but at the last moment two new recruits, one of which was to be a second manager, decided not to join us and a third driver had emergency health issues. We asked for a delay from ESCC for two of the bus services, but they said no and gave the operation of these two buses to another bus company. Over the summer, we developed the services with ESCC and WEDRT, the booking company.

Over the summer school holidays, we operated two more buses. ESCC regularly adapted and modified the service which meant changes to the zones that each bus operated in, this required several applications to The Office of the Traffic Commissioner to register new zones, a time consuming and totally bureaucratic exercise. By the autumn, the bus company that had been given our 5th and 6th buses said that they did not want to continue, so ESCC came back to us to see if we would take the on. For the sake of our employees and the service, we said yes. By the end of the 23-24 year the number of buses that we operated had by mutual consent been reduced to 5. We asked two drivers to become assistant managers to help Ian Fitzgerald, the East Sussex Manager, with many different issues. Allan Bramham and Steve Holloway worked well with Ian and made the service a success. The income we gain from operating this service is very helpful to broaden our income base and to make us financially secure.

End of Surrey Choices contract - over the summer of 2023 ESRTP managers met with staff from Surrey Choices (SC) to talk about the future of the transport service to their three day centre in the east of Surrey. The pandemic had profound implications for the service that Surrey Choices provided. So much had to change to comply with social distancing rules etc. After 3+ years these changes became permanent and obviated the need for fixed day centre for their clients. In essence, Surrey Choices took the transport service back in house. They offered to transfer any of our staff that wished to continue driving for their clients. One of our staff members did transfer to SC but 3 chose to remain with us. We offered each a daily school transport route working school days only. We were sorry to lose the contract with SC as we had been involved with them (and the preceding in-house SCC day centres) since 2007.

Secondment agreement for Tandridge District Council employees
During the first year of the pandemic, Tandridge District Council (TDC) had wished to transfer Peter Kefford and Marcus Dode to ESRTP. Eventually this idea was shelved due to pension liabilities. However, a consequence of this decision for TDC to remain the employer of PK and MD, was that a Secondment Agreement needed to be drawn up - something TDC in particular, wanted. This agreement, created by the legal team at TDC, took a long time to prepare and be finalised. Eventually it was signed by ESRTP trustees and TDC's Director of Resources at the beginning of February. The agreement lasts until 31st March 2025 unless otherwise extended by both parties.

Surrey Connect Service
Our colleagues within the Passenger Transport Team made us aware during the early part of 2023 that the Tandridge Buses 4U DRT service would be retendered during the spring of 2023. The new service would start in September 2023. We have operated the Tandridge Buses 4U service since August 2007 and it is an important part of what we do. The new service was to be called Surrey Connect and would be run with electric minibuses provided by SCC along with places to charge these vehicles. We worked hard to come up with an attractive price and were pleased when we were awarded the contract for one year in July 2023. SCC asked us to quote for the provision of diesel minibuses to be used until the electric minibuses arrived. By the end of the 23 24 year, we were still using our own diesel vehicles. Passengers are encouraged to use a booking app on their mobile phone, although we were asked to still provide a conventional booking service. This PADAM software had been trialled for 2 years in the Mole Valley area of Surrey by Mole Valley District Council's in house community transport service. The tender that we won was very similar to that for Tandridge Buses 4U, it was for two buses working from 0700 - 1900 Monday to Friday and one bus on Saturdays from 0830- 1800.

Financial review
There was a surplus for the year of£193,635 (2023: £211,701) after which there were unrestricted reserves carried forward of £722,767 (2023: £529,132).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent of three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The level of reserves are expected to be approximately 3 three months expenditure.

Plans for future periods
By its very nature our work is largely demand led and reactive. This said our plans for the coming year are:

- To find at least two more trustees
- To introduce a card payment facility onto some of our public bus services
- To find new office accommodation with sufficient parking for our Surrey operations.
- To continue to bid for school and day centre work tendered by both Surrey County Council and East Sussex County Council

Structure, governance and management
The charity is controlled by its governing document, Memorandum and Articles of Association incorporated 6 February 2006, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
D A Rushforth
A J Emerson
RPG Norris
T J Ward

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

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute **£1** in the event of a winding up.

The Trustees determine the general policy of the charity and the principles on which it operated, setting the charges for services and salaries.

The day to day management is delegated to the Chief Executive Officer who reports to the Board on a quarterly basis. Under the CEO, there is a General Manager. Under him there is a Fleet Manager and Operations Manager. Under the managers, there is a Rural Transport Information and Training Officer and a Community Transport Development Officer. Under them are section 22 and section 19 drivers and escorts and 3 administrative assistants.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications ofCOVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops. We have adapted our operations and consider that the Charity has adequate reserves and committed future grants from supportive and solvent funders

Auditor

In accordance with the company's articles, a resolution proposing that Richard Place Dobson Services Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

D A Rushforth

Trustee

Date: 26 November 2024

EAST SURREY RURAL TRANSPORT PARTNERSHIP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of East Surrey Rural Transport Partnership for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

EAST SURREY RURAL TRANSPORT PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF EAST SURREY RURAL TRANSPORT PARTNERSHIP

Opinion

We have audited the financial statements of East Surrey Rural Transport Partnership (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;

have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

the information given in the financial statements is inconsistent in any material respect with the trustees' report; or

sufficient accounting records have not been kept; or

the financial statements are not in agreement with the accounting records; or

we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with:

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

Revenue recognition - this was tested substantively for contract and grant income, we reviewed the contracts to ensure that these were included within the accounts accurately.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Richard Place Dobson

26 November 2024

Richard Place Dobson Services Limited

Chartered Accountants
Statutory Auditor

Ground Floor
1 - 7 Station Road
Crawley
West Sussex
01293521191
RH10 1HT

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

EAST SURREY RURAL TRANSPORT PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and endowments from:			
Donations and legacies	3	2,725	2,983
Charitable activities			
Fares and other income	4	129,393	120,495
Contracts	4	2,730,048	2,212,626
Grants	4	59,920	58,000
Investments	5	1,260	
Other income	6	7,953	
Total income		2,931,299	2,394,104
Expenditure on:			
Charitable activities	7	2,737,664	2,182,061
Other expenditure	12		342
Total expenditure		2,737,664	2,182,403
Net income and movement in funds		193,635	211,701
Reconciliation of funds:			
Fund balances at 1 April 2023		529,132	317,431
Fund balances at 31 March 2024		722,767	529,132

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

EAST SURREY RURAL TRANSPORT PARTNERSHIP

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		28,747		42,257
Current assets					
Debtors	15	495,791		401,633	
Cash at bank and in hand		464,998		400,751	
		960,789		802,384	
Creditors: amounts falling due within one year	17	(260,844)		(281,266)	
Net current assets			699,945		521,118
Total assets less current liabilities			728,692		563,375
Creditors: amounts falling due after more than one year	18		(5,925)		(34,243)
Net assets			722,767		529,132
The funds of the charity					
Unrestricted funds	21		722,767		529,132
			722,767		529,132

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 26/11/24

D A Rushforth
Trustee

Company registration number 05698314 (England and Wales)

EAST SURREY RURAL TRANSPORT PARTNERSHIP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	24		84,491		189,530
Investing activities					
Purchase of tangible fixed assets		(2,800)		(13,000)	
Proceeds from disposal of tangible fixed assets		13,667		5,205	
Investment income received		1,260			
Net cash generated from/(used in) investing activities			12,127		(7,795)
Financing activities					
Repayment of bank loans		(32,371)		(9,709)	
Net cash used in financing activities			(32,371)		(9,709)
Net increase in cash and cash equivalents			64,247		172,026
Cash and cash equivalents at beginning of year			400,751		228,725
Cash and cash equivalents at end of year			464,998		400,751

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

1 Accounting policies

Charity information

East Surrey Rural Transport Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is Tandridge District Council Offices, 8 Station Road East, Oxted, Surrey, RH8 0BT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and investment income are included in the year in which they are receivable which is when the charity becomes entitled to the resource.

Grants are included in the accounting period to which they relate.

Fundraising income is recognised when the charity becomes legally entitled to the income and the event to which it relates has taken place.

Income relating to the provision of community transportation services is included on the date when the transport activity takes place which is when the charity becomes entitled to the resource.

1 **Accounting policies** **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computer equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

ESRTP has a capitalisation policy of£ 1,000. Assets purchased costing less than this amount are not capitalised.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section **11** 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' ofFRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 **Accounting policies** **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 20 IO or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024	**Unrestricted funds 2023**
	£	£
Donations and gifts	2,725	2,983

4 **Charitable activities**

	Fares and other income	**Contracts**	**Grants**	**Total 2024**
	2024	**2024**	**2024**	
	£	£	£	£
Sale of goods	129,393	2,730,048		2,859,441
Grant			59,920	59,920
	129,393	2,730,048	59,920	2,919,361

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

Tandridge District Council			58,000	58,000
Community Foundation for Surrey			1,920	1,920
			59,920	59,920

4 Charitable activities **(Continued)**

For the year ended 31 March 2023

	Fares and other income	Contracts	Grants	Total 2023
	£	£	£	£
Sale of goods	120,495	2,212,626		2,333,121
Grant			58,000	58,000
	120,495	2,212,626	58,000	2,391,121
Analysis by fund				
Unrestricted funds	120,495	2,212,626	58,000	2,391,121
Performance related grants				
Tandridge District Council			58,000	58,000
Other				
			58,000	58,000

5 **Income from investments**

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Interest receivable	1,260	

6 **Other income**

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Net gain on disposal of tangible fixed assets	7,953	

7 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	1,635,984	1,230,248
Depreciation and impairment	10,596	13,215
Telephone	5,958	3,908
Postage and stationery	2,944	2,511
Sundries	10,010	6,694
Computer costs	7,368	2,143
Vehicle costs	437,727	383,682
Travel and subsistence	684	653
Bookkeeping, payroll and admin	4,073	8,685
Reimbursed staff mileage	12,455	7,810
Subcontract transportation and call centre costs	138,261	117,637
Bank charges	1,269	1,101
Hire purchase and loan interest	701	1,339
Premises costs	14,459	13,775
Consultancy fees	14,254	12,660
Bad debts	65	
Subscriptions	2,465	2,803
Vehicle hire	415,761	357,272
	2,715,034	2,166,136
Share of governance costs (see note 8)	22,630	15,925
	2,737,664	2,182,061

8 Support costs allocated to activities

	2024 £	2023 £
Governance costs	22,630	15,925
Analysed between:		
Charitable activities	22,630	15,925

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	10,630	6,650
Depreciation of owned tangible fixed assets	10,596	13,215
(Profit)/loss on disposal of tangible fixed assets	(7,953)	342

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	93	80

Employment costs	2024 £	2023 £
Wages and salaries	1,482,564	1,131,284
Social security costs	97,395	62,356
Other pension costs	56,025	36,608
	1,635,984	1,230,248

Key Management Personnel
The trustees consider four members of staff to be key management personnel. The total employment benefits ofkey management personnel were 2024: £198,627 (2023: £243,876).

There were no employees whose annual remuneration was more than £60,000.

12 Other expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net loss on disposal of tangible fixed assets		342

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Plant and equipment	Fi tures and fittings	Computer equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2023	1,500	12,595	15,767	200,188	230,050
Additions				2,800	2,800
Disposals				(99,080)	(99,080)
At 31 March 2024	1,500	12,595	15,767	103,908	133,770
Depreciation and impairment					
At 1 April 2023	1,416	12,120	12,147	162,110	187,793
Depreciation charged in the year	21	119	905	9,551	10,596
Eliminated in respect of disposals				(93,366)	(93,366)
At 31 March 2024	1,437	12,239	13,052	78,295	105,023
Carrying amount					
At 31 March 2024	63	356	2,715	25,613	28,747
At 31 March 2023	84	475	3,620	38,078	42,257

15 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	296,437	224,479
Other debtors	41,591	35,368
Prepayments and accrued income	157,763	141,786
	495,791	401,633

16 Loans and overdrafts

	2024	2023
	£	£
Bank loans		32,371
Payable within one year		9,953
Payable after one year		22,418

17 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	16		9,953
Other taxation and social security		28,099	15,897
Trade creditors		162,477	150,291
Other creditors		2,387	1,326
Accruals and deferred income		67,881	103,799
		260,844	281,266

18 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	16		22,418
Accruals and deferred income		5,925	11,825
		5,925	34,243

19 Retirement benefit schemes

Defined contribution schemes	2024 £	2023 £
Charge to profit or loss in respect of defined contribution schemes	56,025	36,608

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	529,132	2,931,299	(2,737,664)	722,767

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Unrestricted funds **(Continued)**

Previous year:	At 1 April 2022	Incoming resources	Resources expended	At31 March 2023
	£	£	£	£
General funds	317,431	2,394,104	(2,182,403)	529,132

22 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	555,779	279,154
Between two and five years	1,517,204	422,885
	2,072,983	702,039

23 Related party transactions

Transactions with related parties

During the year salary of £18,801 was paid to Helen Dode (2023: £13,408) in respect of work carried out for the charity. She is a family member of Marcus Dode, the chief executive of the charity.

24 Cash generated from operations

	2024	2023
	£	£
Surplus for the year	193,635	211,701
Adjustments for:		
Investment income recognised in statement of financial activities	(1,260)	
(Gain)/loss on disposal of tangible fixed assets	(7,953)	684
Depreciation and impairment of tangible fixed assets	10,596	12,873
Movements in working capital:		
(Increase)/decrease in debtors	(94,158)	105
(Decrease) in creditors	(16,369)	(35,833)
Cash generated from operations	84,491	189,530

25 Analysis of changes in net funds

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	400,751	64,247	464,998
Loans falling due within one year	(9,953)	9,953	
Loans falling due after more than one year	(22,418)	22,418	
	368,380	96,618	464,998

EAST SURREY RURAL TRANSPORT PARTNERSHIP

England & Wales - Charity number 1121750

Accounts

Charity registration number 1121750

Company registration number 05698314 (England and Wales)

EAST SURREY RURAL TRANSPORT PARTNERSHIP

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

EAST SURREY RURAL TRANSPORT PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D A Rushforth A J Emerson R P G Norris T J Ward
Charity number	1121750
Company number	05698314
Registered office	Tandridge District Council Offices 8 Station Road East Oxted Surrey RH8 0BT
Auditor	Richard Place Dobson Services Limited Ground Floor 1 - 7 Station Road Crawley West Sussex 01293 521191 RH10 1HT

EAST SURREY RURAL TRANSPORT PARTNERSHIP

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EAST SURREY RURAL TRANSPORT PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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
East Surrey Rural Transport Partnership is a charity dedicated 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.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Significant activities
East Surrey Rural Transport Partnership (ESRTP) seeks to provide community transport services for those inhabitants in the east of Surrey and the surrounding areas who 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.

Achievements and performance
Significant activities and achievements against objectives
Our activities during 2022/23 have been focused on the following:

- A demand responsive bus service in Mole Valley
- Scheduled bus services in Mole Valley
- A demand responsive bus service in Tandridge on behalf of Surrey County Council (SCC)
- A community transport information, advice and training service for residents of Tandridge district
- Contracts with SCC education dept to bring students into twelve schools
- Contracts with SCC to provide transport into three day centres for people with physical and learning disabilities
- Contracts with East Sussex County Council (ESCC) education dept to bring students into four schools
- A timetabled bus service in the Cobham, Oxshott, Weybridge and Leatherhead areas on behalf of Cobham Community Interest Company.
- A Dial A Ride service in the north of Tandridge district
- A voluntary car scheme in the north of Tandridge district
- A shopping and excursion service for residents of Reigate and Banstead borough – not supported by any local government funding
- A contract with South Central Ambulance Service to provide one minibus and driver to provide non-emergency patient transport in Surrey
- A five day a week shuttle bus service for Surrey County Council from its HQ in Reigate to two local train stations

With great relief, during the 2022/23 year we returned back to our normal way of operating after the two tumultuous years caused by the Coronavirus pandemic.

We continue to deliver food boxes on an ad hoc basis for Oxted CAB for those residents who were in need of support.

From 1st April 2022 the National Minimum Wage rose to £9.50 an hour for most of our drivers and passenger assistants.

As a consequence of the Coronavirus pandemic and the need for the NHS to try to deal with backlogs for appointments etc, South Central Ambulance Service requested that we provide a second non-emergency patient transport minibus and driver throughout the whole of the 22/23 year.

SCC's Woodhatch Place bus shuttle.
This service for Surrey County Council started in late January 2022 and was supposed to be for a "few months". However, due to a variety of problems for SCC, the service was extended several times and in fact operated throughout the whole of the 22/23 year.

At short notice in late July 2022, we were advised by our HR consultants that changes would need to be made immediately on how we calculate annual holiday entitlement for part time workers. This created a huge amount of work for our payroll bureau and the CEO as it happened at exactly the same time as we were having terrible news about Madeleine Purkis (see below). Over the course of the autumn, our new payroll bureau at RPD working with our CEO, found ways to pay part timers for their holiday pay and eventually by Christmas 2022, we found an acceptable solution for all parties regarding zero hours contract staff.

ESRTP came into being in the autumn of 2005 when Reigate and Banstead Borough Council asked Marcus Dodé (at that point an officer with Tandridge District Council) whether he could take over the operation of their in-house dial a ride service. TDC said that it wouldn't be possible to employ the ex-R&BBC drivers therefore investigations took place about setting up a company to do this work. The company, and soon after charity, that was set up became ESRTP. Everything to do with setting up ESRTP was the responsibility of Madeleine Purkis, a colleague of Marcus Dodé's from his time working in the community transport field in East Sussex. Madeleine was for a short time one of the original directors of ESRTP (as was MD) until other trustees were found. Madeleine then became ESRTP's main book keeper, payroll bureau and charity advisor.

On returning from summer leave in mid-August 2022, our CEO was informed by Madeleine that she had been diagnosed with terminal cancer and might not make it to Christmas. While she was still able, Madeleine found another company that could take over the tasks that MFP provided. With great sadness, Madeleine passed away on 3rd September 2022.

During September, MD and our Chair of Trustees, Don Rushforth, met with Darren Harding and his team at RPD Accounting in Crawley and worked on how they could help us in our time of need. We were helped immeasurably by Anna Maw (Madeleine's Personal Assistant) and Katie McDonald (an independent book keeper/friend of Madeleine and former ESRTP employee).

The year end accounts were due by the end of December 2022, so a huge effort was made by all concerned to reach the finish line on time. I think we did Madeleine proud by achieving this goal.

In late August, ESCC asked us to provide a school bus into Beacon School in Crowborough to supplement a school coach run. We were able to do this as one of our East Sussex drivers had resumed her duties after 9 months on sick leave. Five more buses were leased from Enterprise (a company who lease us minibuses since the autumn of 2017) to not only cover this new contract but to also give us more flexibility operationally with our Surrey based services. This brought the total number of leased vehicles to 44 from Enterprise.

At Christmas 2022 a tender came out from ESCC for quotations to run digital demand responsive buses in the county. Various permutations were sought by the council with regards to number of vehicles, areas to be served and with or without the operator supplying the vehicles. A tender was submitted on time and we were informed on 7th February that we had been successful in winning a six bus operation in East Sussex. We were given the go-ahead to advertise vacancies in early March 2023. This new contract required a significant number of new staff in an area that we only operated 5 school buses. Our MiDAS driver trainer, Ian Fitzgerald, was asked to become the new East Sussex Area Manager and to assist the CEO in preparing for the implementation of this new project. The contract was awarded on a driver only basis with ESCC supplying the minibuses.

A start date in early May was requested by ESCC. The additional funding would allow ESRTP to look at increasing wage levels for Surrey staff and to contribute to building up our reserves to a level of three months' worth of normal expenditure.

At the end of January 2023, we signed a contract with Samsara to supply tracking and cameras for all our minibuses for the next three years. This company had been recommended to us by Woking Bustler Community Transport. We wanted to improve the protection for our staff from other road users and passengers and at the same time encouraging our drivers to take more care with slow speed manoeuvring. All video and audio is saved in the cloud for 6 months. We hope that this new equipment will lead to fewer insurance claims and will back up our staff when disputes and allegations are made against them.

In the middle of March 2023, Ingrid Houchin resigned as a trustee due to commitments with her new occupation.

Financial review

There was a surplus for the year of £211,701 (2022 loss: £74,637) after which there were unrestricted reserves carried forward of £529, 132 (2022: £317,431).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent of three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The level of reserves are expected to be approximately 3 three months expenditure.

Plans for future periods

By its very nature our work is largely demand led and reactive. This said our plans for the coming year are:

- To find one possibly two more trustees
- To recruit new staff for the operation in early 23/24 for East Sussex County Council's Flexibus Digital Demand Responsive Service.
- To appraise bids from vehicle leasing companies for the replacement of 34 minibuses from September 2023.
- To continue to bid for school and day centre work tendered by both Surrey County Council and East Sussex County Council

Structure, governance and management

The charity is controlled by its governing document, Memorandum and Articles of Association incorporated 6 February 2006, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D A Rushforth	
A J Emerson	
A I Houchin	(Resigned 16 February 2023)
R P G Norris	
T J Ward	
L M Martin	(Resigned 1 April 2022)

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

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees determine the general policy of the charity and the principles on which it operated, setting the charges for services and salaries.

The day to day management is delegated to the Chief Executive Officer who reports to the Board on a quarterly basis. Under the CEO, there is a General Manager. Under him there is a Fleet Manager and Operations Manager. Under the managers, there is a Rural Transport Information and Training Officer and a Community Transport Development Officer. Under them are section 22 and section 19 drivers and escorts and 3 administrative assistants.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops. We have adapted our operations and consider that the Charity has adequate reserves and committed future grants from supportive and solvent funders

Auditor
In accordance with the company's articles, a resolution proposing that Richard Place Dobson Services Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

D A Rushforth
Trustee

20 December 2023

EAST SURREY RURAL TRANSPORT PARTNERSHIP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of East Surrey Rural Transport Partnership for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

EAST SURREY RURAL TRANSPORT PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF EAST SURREY RURAL TRANSPORT PARTNERSHIP

Opinion

We have audited the financial statements of East Surrey Rural Transport Partnership (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

Revenue recognition – this was tested substantively for contract and grant income, we reviewed the contracts to ensure that these were included within the accounts accurately.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Richard Place Dobson Services Limited

21 December 2023

Chartered Accountants
Statutory Auditor

Ground Floor
1 - 7 Station Road
Crawley
West Sussex
01293 521191
RH10 1HT

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

EAST SURREY RURAL TRANSPORT PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:					
Donations and legacies	3	2,984	2,125	13,000	15,125
Charitable activities					-
Fares and other income	4	120,495	64,424	-	64,424
Contracts	4	2,212,626	1,754,097	-	1,754,097
Grants	4	58,000	64,380	-	64,380
Total income		2,394,105	1,885,026	13,000	1,898,026
Expenditure on:					
Raising funds	5	-	1,647	-	1,647
Charitable activities	6	2,182,404	1,958,016	13,000	1,971,016
Total expenditure		2,182,404	1,959,663	13,000	1,972,663
Net income/(expenditure) and movement in funds		211,701	(74,637)	-	(74,637)
Reconciliation of funds:					
Fund balances at 1 April 2022		317,431	392,068	-	392,068
Fund balances at 31 March 2023		529,132	317,431	-	317,431

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

EAST SURREY RURAL TRANSPORT PARTNERSHIP

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	11		42,257		48,019
Current assets					
Debtors	12	401,633		401,738	
Cash at bank and in hand		400,751		228,725	
		802,384		630,463	
Creditors: amounts falling due within one year	14	281,266		322,778	
Net current assets			521,118		307,685
Total assets less current liabilities			563,375		355,704
Creditors: amounts falling due after more than one year	15		(34,243)		(38,273)
Net assets			529,132		317,431
The funds of the charity					
Unrestricted funds			529,132		317,431
			529,132		317,431

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 20 December 2023

D A Rushforth
Trustee

Company registration number 05698314 (England and Wales)

EAST SURREY RURAL TRANSPORT PARTNERSHIP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	**20**		189,530		13,751
Investing activities					
Purchase of tangible fixed assets		(13,000)		(34,684)	
Proceeds from disposal of tangible fixed assets		5,205		1,144	
Net cash used in investing activities			(7,795)		(33,540)
Financing activities					
Repayment of bank loans		(9,709)		(13,131)	
Net cash used in financing activities			(9,709)		(13,131)
Net increase/(decrease) in cash and cash equivalents			172,026		(32,920)
Cash and cash equivalents at beginning of year			228,725		261,645
Cash and cash equivalents at end of year			400,751		228,725

The notes on pages 12 to 21 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

East Surrey Rural Transport Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is Tandridge District Council Offices, 8 Station Road East, Oxted, Surrey, RH8 0BT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and investment income are included in the year in which they are receivable which is when the charity becomes entitled to the resource.

Grants are included in the accounting period to which they relate.

Fundraising income is recognised when the charity becomes legally entitled to the income and the event to which it relates has taken place.

Income relating to the provision of community transportation services is included on the date when the transport activity takes place which is when the charity becomes entitled to the resource.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computer equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

ESRTP has a capitalisation policy of £1,000. Assets purchased costing less than this amount are not capitalised.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Donations and gifts	2,984	-	2,984	2,125	13,000	15,125

4 Charitable activities

	Fares and other income 2023	Contracts 2023	Grants 2023	Total 2023
	£	£	£	£
Sale of goods	120,495	2,212,626	-	2,333,121
Grant	-	-	58,000	58,000
	120,495	2,212,626	58,000	2,391,121

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

Tandridge District Council	-	-	58,000	58,000
Other	-	-	-	-
	-	-	58,000	58,000

4 Charitable activities **(Continued)**

For the year ended 31 March 2022

	Fares and other income	Contracts	Grants	Total 2022
	£	£	£	£
Sale of goods	64,424	1,754,097	-	1,818,521
Grant	-	-	64,380	64,380
	64,424	1,754,097	64,380	1,882,901
Analysis by fund				
Unrestricted funds	64,424	1,754,097	64,380	1,882,901
Performance related grants				
Tandridge District Council	-	-	58,000	58,000
Job Retention Scheme	-	-	6,380	6,380
Other	-	-	-	-
	-	-	64,380	64,380

5 Expenditure on raising funds

	Unrestricted funds 2023	Unrestricted funds 2022
	£	£
Fundraising and publicity		
Advertising	-	1,647

6 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	1,230,248	1,028,584
Depreciation and impairment	13,558	18,416
Telephone	3,908	6,370
Postage and stationery	2,511	1,584
Sundries	6,694	5,738
Computer costs	2,143	4,103
Vehicle costs	383,682	342,659
Travel and subsistence	653	438
Bookkeeping, payroll and admin	8,685	9,900
Reimbursed staff mileage	7,810	4,570
Subcontract transportation and call centre costs	117,637	121,096
Bank charges	1,101	997
Hire purchase and loan interest	1,339	1,089
Premises costs	13,775	13,827
Consultancy fees	12,660	17,132
Subscriptions	2,803	3,410
Vehicle hire	357,272	386,627
	2,166,479	1,966,540
Share of governance costs (see note 7)	15,925	4,476
	2,182,404	1,971,016
Analysis by fund		
Unrestricted funds	2,182,404	1,958,016
Restricted funds	-	13,000

7 Support costs allocated to activities

	2023 £	2022 £
Governance costs	15,925	4,476
Analysed between:		
Charitable activities	15,925	4,476

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	80	75

Employment costs	2023 £	2022 £
Wages and salaries	1,131,284	960,376
Social security costs	62,356	45,696
Other pension costs	36,608	22,512
	1,230,248	1,028,584

Key Management Personnel
The trustees consider four members of staff to be key management personnel. The total employment benefits of key management personnel were 2023: £243,876 (2022: £231,583).

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
Cost					
At 1 April 2022	1,500	12,595	15,767	215,236	245,098
Additions	-	-	-	13,000	13,000
Disposals	-	-	-	(28,048)	(28,048)
At 31 March 2023	1,500	12,595	15,767	200,188	230,050
Depreciation and impairment					
At 1 April 2022	1,388	11,962	10,941	172,788	197,079
Depreciation charged in the year	28	58	1,206	11,823	13,215
Eliminated in respect of disposals	-	-	-	(22,501)	(22,501)
At 31 March 2023	1,416	12,020	12,147	162,110	187,793
Carrying amount					
At 31 March 2023	84	475	3,620	38,078	42,257
At 31 March 2022	112	633	4,826	42,448	48,019

12 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	224,479	134,619
Other debtors	35,368	28,641
Prepayments and accrued income	141,786	238,478
	401,633	401,738

13 Loans and overdrafts

	2023 £	2022 £
Bank loans	32,371	42,080
Payable within one year	9,953	9,707
Payable after one year	22,418	32,373

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	13	9,953	9,707
Other taxation and social security		15,897	-
Trade creditors		150,291	216,610
Other creditors		1,326	1,127
Accruals and deferred income		103,799	95,334
		281,266	322,778

15 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	13	22,418	32,373
Accruals and deferred income		11,825	5,900
		34,243	38,273

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

16 Restricted funds **(Continued)**

Previous year:	At 1 April 2021	Incoming resources	Resources expended	At 31 March 2022
	£	£	£	£
Minibus fund	-	13,000	(13,000)	-

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	317,431	2,394,105	(2,182,404)	529,132

Previous year:	At 1 April 2021	Incoming resources	Resources expended	At 31 March 2022
	£	£	£	£
General funds	392,068	1,885,026	(1,959,663)	317,431

18 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	279,154	250,000
Between two and five years	422,885	104,167
	702,039	354,167

19 Related party transactions

Transactions with related parties

During the year salary of £13,089 was paid to Helen Dode (2022: £13,235) in respect of work carried out for the charity. She is a family member of Marcus Dode, the chief executive of the charity.

20 Cash generated from operations

	2023	2022
	£	£
Surplus/(deficit) for the year	211,701	(74,637)
Adjustments for:		
Loss on disposal of tangible fixed assets	342	1,794
Depreciation and impairment of tangible fixed assets	13,215	16,622
Movements in working capital:		
Decrease/(increase) in debtors	105	(154,657)
(Decrease)/increase in creditors	(35,833)	224,629
Cash generated from operations	189,530	13,751

21 Analysis of changes in net funds

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	228,725	172,026	400,751
Loans falling due within one year	(9,707)	(246)	(9,953)
Loans falling due after more than one year	(32,373)	9,955	(22,418)
	186,645	181,735	368,380

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

EAST SURREY RURAL TRANSPORT PARTNERSHIP

England & Wales - Charity number 1121750

Accounts

Charity registration number 1121750

Company registration number 05698314 (England and Wales)

EAST SURREY RURAL TRANSPORT PARTNERSHIP

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

EAST SURREY RURAL TRANSPORT PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D A Rushforth A J Emerson A I Houchin R P G Norris T J Ward	(Appointed 14 January 2022)
Charity number	1121750	
Company number	05698314	
Registered office	Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT	
Auditor	Richard Place Dobson Services Limited Ground Floor 1 - 7 Station Road Crawley West Sussex 01293 521191 RH10 1HT	

EAST SURREY RURAL TRANSPORT PARTNERSHIP

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EAST SURREY RURAL TRANSPORT PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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

East Surrey Rural Transport Partnership is a charity dedicated 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.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Significant activities

East Surrey Rural Transport Partnership (ESRTP) seeks to provide community transport services for those inhabitants of Surrey and the surrounding areas who 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.

Achievements and performance

Our activities during 2021/22 have been focused on the following:

- A demand responsive bus service in Mole Valley
- Scheduled bus services in Mole Valley
- A demand responsive bus service in Tandridge on behalf of Surrey County Council
- A community transport information, advice and training service for residents of Tandridge district
- Contracts with SCC education dept to bring students into twelve schools
- Contracts with SCC to provide transport into three day centres for people with physical and learning disabilities
- Contracts with East Sussex County Council education dept to bring students into three schools
- A timetabled bus service in the Cobham, Oxshott, Weybridge and Leatherhead areas on behalf of Cobham Community Interest Company. A second timetabled service started in January 2022.
- A Dial A Ride service in the north of Tandridge district
- A voluntary car scheme in the north of Tandridge district
- A shopping and excursion service for residents of Reigate and Banstead borough – not supported by any local government funding
- A contract with South Central Ambulance Service to provide one minibus and driver to provide non-emergency patient transport in Surrey
- From the end of February 2022 a five day a week shuttle bus service for Surrey County Council from its HQ in Reigate to two local train stations

The 2021/22 year saw a gradual return to normality after the first year of the Coronavirus pandemic. We were still faced with some restrictions on carrying larger groups of passengers on our buses but this really only affected school trips. Most of our services that are open to the public are of a demand responsive nature where trips are booked through our office which allowed us to control the numbers of people on a bus at any given time.

Throughout the year we continued to deliver food boxes on an ad hoc basis for Oxted CAB for those residents who were in need of support.

Our moped loan scheme in Kent finished at the end of March 2021 as there was no ongoing funding from any agency plus there were very few people applying to join the scheme. Our moped loan co-ordinator resumed her previous duties as a Community Development Officer.

Fuel price rises were to become an unforeseen burden for us from September 2021. This was initially caused by supply issues to forecourts in September. This caused us huge problems as we do not have the resources to hold any fuel, we have to buy it from garages like most people. Our staff showed great resilience and personal sacrifice in queueing up late into the night to ensure that they had enough fuel for the next day. As each bus has a fuel card for use at Esso garages it soon became clear that this method of payment would have to be suspended as drivers were having to buy fuel wherever they could. They bought fuel with their own bank cards and the CEO was reimbursing them upon receiving a photo of their receipt. At its height, this required up to 12 payments to staff each day.

When the fuel supply issue was resolved, we found that fuel prices had risen by a noticeable amount and did not return to pre-event levels. This was however, a foretaste of what was to come after Russia's invasion of Ukraine on 24th February 2022 when fuel prices rocketed to unseen levels which at their zenith were just under £2 a litre for diesel. In comparison, the highest that diesel prices reached pre-pandemic were £1.35 a litre.

From the beginning of 2022, we have been renegotiating contract rates with Surrey County Council (SCC) due to the rise in the National Minimum Wage that from 1st April 2022 rose by 6.6% and spiralling fuel costs, as mentioned above. SCC accepted the increase in labour charges from April 2022 but negotiations were still ongoing with regards to other operational costs.

During the course of January 2022, ESRTP's CEO worked on and submitted three bids to the Department for Transport for funding for three projects aimed at tackling loneliness with transport. These were strong bids with a lot of buy in from other agencies and local government. Sadly, none were successful – there were far more applications than budget available, very few awards were made to organisations in the south of the country. However, from this collaborative working, we made some good contacts with other organisations, included in this group was an officer from the Surrey Heartlands Clinical Commissioning Group. This officer submitted an internal funding bid for a project for Community Transport Connectors in parts of Tandridge district and Reigate and Banstead borough for the 22-23 year. As the financial year ended, we were informed that this bid had been successful.

The Cobham Chatterbus asked us to provide a second bus from September to take students in to the Cobham Free School. The bus was bought by Chatterbus and given to us to operate for them. We recruited a new member of staff on a full time basis who eventually in January 2022 was able to start driving routes on the new C3 service as well as the school run.

Due to spread of the Omicron variant in the autumn of 2021, South Central Ambulance Service requested that we provide a second non-emergency patient transport minibus and driver to help from November 2021 because of the need to transport patients in a socially distanced manner and to cover for their staff absences.

In January 2022, SCC asked us if we could run an 11 hours a day shuttle bus from Reigate and Redhill stations into one of their new HQs at Woodhatch Place in Reigate. We negotiated a price with them and started on the 28th February. It runs to a fixed route on a half hour frequency, two drivers are required to work on a shift basis as the operational day is too long for one driver.

During the summer of 2021, Richard Norris left his driving job with ESRTP for pastures new, but agreed to become a trustee. We welcomed Richard joining us as he has a wealth of experience from previous jobs and from the two years that he worked for ESRTP.

In October of 2021, our Chair of Trustees, Andrew Emerson, stepped down after many years at the helm. All trustees and staff thanked Andrew for his unstinting support for ESRTP. It was greatly appreciated that Andrew agreed to stay on as a trustee. Don Rushforth agreed to become the new Chair of Trustees for one year, however, with the blessing of Don, this has been extended for up to three year.

In February 2022, we received sad news that one of our trustees, John Phillips, had passed away in hospital after a long illness. We were all very saddened by the news as John was a real character and supporter of ESRTP. A trustee and the CEO attended the funeral during the February half term.

At the end of March 2022, Lynne Martin resigned as a trustee due to work commitments.

Financial review

There was a loss for the year of £74,637 (2021 surplus: £202,067) after which there were unrestricted reserves carried forward of £317,431 (2021: £392,068).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent of three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The level of reserves was not maintained at three months expenditure due to the unexpected increase in fuel prices in the second half of the financial year.

Plans for future periods

- To rebuild our off peak school and group transport after the disruption caused by the pandemic
- To find one possibly two more trustees to replace Lynne Martin and John Phillips
- To increase the amount of minibus driver training that we do for other organisations
- To develop off peak work for our East Sussex based minibuses
- To investigate the possibility of buying up to 6 electric minibuses with the assistance of SCC.
- To produce a tender by Easter 2023 to gain prices to lease 34 minibuses from Sept 2023 as our current contract with Enterprise finishes then.
- To continue to bid for school and day centre work tendered by both SCC and ESCC

Structure, governance and management

The charity is controlled by its governing document, Memorandum and Articles of Association incorporated 6 February 2006, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D A Rushforth	
A J Emerson	
A I Houchin	
R P G Norris	(Appointed 14 January 2022)
T J Ward	
L M Martin	(Resigned 1 April 2022)
J L Phillips	(Resigned 14 January 2022)

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

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees determine the general policy of the charity and the principles on which it operated, setting the charges for services and salaries.

The day to day management is delegated to the Chief Executive Officer who reports to the Board on a quarterly basis. Under the CEO, there is a General Manager. Under him there is a Fleet Manager and Operations Manager. Under the managers, there is a Rural Transport Information and Training Officer and a Community Transport Development Officer. Under them are section 22 and section 19 drivers and escorts and 3 administrative assistants.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops. We have adapted our operations and consider that the Charity has adequate reserves and committed future grants from supportive and solvent funders

The trustees' report was approved by the Board of Trustees.

.....

D A Rushforth
Trustee

Date: 14/12/22

EAST SURREY RURAL TRANSPORT PARTNERSHIP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of East Surrey Rural Transport Partnership for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

EAST SURREY RURAL TRANSPORT PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF EAST SURREY RURAL TRANSPORT PARTNERSHIP

Opinion

We have audited the financial statements of East Surrey Rural Transport Partnership (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

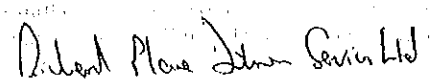
Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Place Dobson Services Limited

20 December 2022

Chartered Accountants
Statutory Auditor

Ground Floor
1 - 7 Station Road
Crawley
West Sussex
01293 521191
RH10 1HT

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

EAST SURREY RURAL TRANSPORT PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £
Income from:					
Donations and legacies	3	2,125	13,000	15,125	165
Charitable activities					
Fares and other income	4	64,424	-	64,424	56,843
Contracts	4	1,754,097	-	1,754,097	1,735,690
Grants	4	64,380	-	64,380	77,284
Total income		1,885,026	13,000	1,898,026	1,869,982
Expenditure on:					
Raising funds	5	1,647	-	1,647	37
Charitable activities	6	1,958,016	13,000	1,971,016	1,667,878
Total expenditure		1,959,663	13,000	1,972,663	1,667,915
Net (expenditure)/income for the year/ Net movement in funds		(74,637)	-	(74,637)	202,067
Fund balances at 1 April 2021		392,068	-	392,068	190,001
Fund balances at 31 March 2022		317,431	-	317,431	392,068

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST SURREY RURAL TRANSPORT PARTNERSHIP

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	**10**		48,019		32,895
Current assets					
Debtors	**11**	401,738		247,081	
Cash at bank and in hand		228,725		261,645	
		630,463		508,726	
Creditors: amounts falling due within one year	**13**	(322,778)		(102,820)	
Net current assets			307,685		405,906
Total assets less current liabilities			355,704		438,801
Creditors: amounts falling due after more than one year	**14**		(38,273)		(46,733)
Net assets			317,431		392,068
Income funds					
Unrestricted funds			317,431		392,068
			317,431		392,068

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 14/12/22

.....

D A Rushforth
Trustee

Company registration number 05698314

EAST SURREY RURAL TRANSPORT PARTNERSHIP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	**18**		13,751		176,465
Investing activities					
Purchase of tangible fixed assets		(34,684)		(4,198)	
Proceeds from disposal of tangible fixed assets		1,144		12,447	
Net cash (used in)/generated from investing activities			(33,540)		8,249
Financing activities					
Proceeds from new bank loans		-		50,000	
Repayment of bank loans		(13,131)		(7,455)	
Net cash (used in)/generated from financing activities			(13,131)		42,545
Net (decrease)/increase in cash and cash equivalents			(32,920)		227,259
Cash and cash equivalents at beginning of year			261,645		34,386
Cash and cash equivalents at end of year			228,725		261,645

The notes on pages 12 to 21 form part of these financial statements.

1 Accounting policies

Charity information

East Surrey Rural Transport Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is Ground Floor, 1 - 7 Station Road, Crawley, West Sussex, RH10 1HT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and investment income are included in the year in which they are receivable which is when the charity becomes entitled to the resource.

Grants are included in the accounting period to which they relate.

Fundraising income is recognised when the charity becomes legally entitled to the income and the event to which it relates has taken place.

Income relating to the provision of community transportation services is included on the date when the transport activity takes place which is when the charity becomes entitled to the resource.

1 **Accounting policies** **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computer equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	2,125	13,000	15,125	165

4 Charitable activities

	Fares and other income	Contracts	Grants	Total 2022
	2022	2022	2022	
	£	£	£	£
Sales within charitable activities	64,424	1,754,097	-	1,818,521
Grant	-	-	64,380	64,380
	64,424	1,754,097	64,380	1,882,901

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

Tandridge District Council	-	-	58,000	58,000
Job Retention Scheme	-	-	6,380	6,380
Other	-	-	-	-
	-	-	64,380	64,380

4 Charitable activities (Continued)

For the year ended 31 March 2021

	Fares and other income	Contracts	Grants	Total 2021
	£	£	£	£
Sales within charitable activities	56,843	1,735,690	-	1,792,533
Grant	-	-	77,284	77,284
	56,843	1,735,690	77,284	1,869,817
Analysis by fund				
Unrestricted funds	56,843	1,735,690	77,284	1,869,817
Performance related grants				
Tandridge District Council	-	-	25,000	25,000
Job Retention Scheme	-	-	52,284	52,284
Other	-	-	-	-
	-	-	77,284	77,284

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising and publicity		
Advertising	1,647	37
	1,647	37

6 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	1,028,584	923,098
Depreciation and impairment	18,416	9,432
Telephone	6,370	16,281
Postage and stationery	1,584	1,723
Sundries	5,738	5,841
Computer costs	4,103	2,899
Vehicle costs	342,659	216,218
Travel and subsistence	438	131
Bookkeeping, payroll and admin	9,900	9,900
Reimbursed staff mileage	4,570	167
Subcontract transportation and call centre costs	121,096	122,497
Bank charges	997	781
Hire purchase and loan interest	1,089	3,646
Premises costs	13,827	21,553
Consultancy fees	17,132	13,534
Bad debts	-	220
Subscriptions	3,410	737
Vehicle hire	386,627	315,645
	1,966,540	1,664,303
Share of governance costs (see note 7)	4,476	3,575
	1,971,016	1,667,878
Analysis by fund		
Unrestricted funds	1,958,016	1,667,878
Restricted funds	13,000	-
	1,971,016	1,667,878

7 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Audit fees	-	4,476	4,476	3,575
	-	4,476	4,476	3,575
Analysed between				
Charitable activities	-	4,476	4,476	3,575

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	75	71

Employment costs	2022 £	2021 £
Wages and salaries	960,376	869,918
Social security costs	45,696	43,744
Other pension costs	22,512	9,436
	1,028,584	923,098

Key Management Personnel
The trustees consider four members of staff to be key management personnel. The total employment benefits of key management personnel were 2022: £231,583 (2021: £249,027).

There were no employees whose annual remuneration was more than £60,000.

10 Tangible fixed assets

	Plant and equipment	Fixtures and fittings	Computer equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2021	1,500	12,595	13,891	187,620	215,606
Additions	-	-	1,876	32,808	34,684
Disposals	-	-	-	(5,192)	(5,192)
At 31 March 2022	1,500	12,595	15,767	215,236	245,098
Depreciation and impairment					
At 1 April 2021	1,350	11,751	9,333	160,277	182,711
Depreciation charged in the year	38	211	1,608	14,765	16,622
Eliminated in respect of disposals	-	-	-	(2,254)	(2,254)
At 31 March 2022	1,388	11,962	10,941	172,788	197,079
Carrying amount					
At 31 March 2022	112	633	4,826	42,448	48,019
At 31 March 2021	150	844	4,558	27,343	32,895

11 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	134,619	220,064
Other debtors	28,641	27,017
Prepayments and accrued income	238,478	-
	401,738	247,081

12 Loans and overdrafts

	2022	2021
	£	£
Bank loans	42,080	55,211
Payable within one year	9,707	14,378
Payable after one year	32,373	40,833

13 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank loans	12	9,707	14,378
Other taxation and social security		-	9,709
Trade creditors		216,610	71,134
Other creditors		1,127	-
Accruals and deferred income		95,334	7,599
		322,778	102,820

14 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	12	32,373	40,833
Accruals and deferred income		5,900	5,900
		38,273	46,733

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Incoming resources £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Minibus fund	-	-	13,000	(13,000)	-

The Bus Purchase Fund relates to a purchase of a secondhand bus on behalf of Chatterbus CIC. The funds were provided by Chatterbus CIC to East Surrey Rural Transport Partnership.

16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	250,000	250,000
Between two and five years	104,167	354,167
	354,167	604,167

17 Related party transactions

Transactions with related parties

During the year salary of £13,235 was paid to Helen Dode (2021: £16,386) in respect of work carried out for the charity. She is a family member of Marcus Dode, the chief executive of the charity.

18 Cash generated from operations

	2022	2021
	£	£
(Deficit)/surpus for the year	(74,637)	202,067
Adjustments for:		
Loss/(gain) on disposal of tangible fixed assets	1,794	(2,148)
Depreciation and impairment of tangible fixed assets	16,622	11,580
Movements in working capital:		
(Increase) in debtors	(154,657)	(27,486)
Increase/(decrease) in creditors	224,629	(7,548)
Cash generated from operations	13,751	176,465

19 Analysis of changes in net funds

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	261,645	(32,920)	228,725
Loans falling due within one year	(14,378)	4,671	(9,707)
Loans falling due after more than one year	(40,833)	8,460	(32,373)
	206,434	(19,789)	186,645

EAST SURREY RURAL TRANSPORT PARTNERSHIP

England & Wales - Charity number 1121750

Accounts

REGISTERED COMPANY NUMBER: 05698314 (England and Wales)
REGISTERED CHARITY NUMBER: 1121750

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

FOR

EAST SURREY RURAL TRANSPORT PARTNERSHIP

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

EAST SURREY RURAL TRANSPORT PARTNERSHIP

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FOR THE YEAR ENDED 31ST MARCH 2021

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST 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 31st 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

East Surrey Rural Transport Partnership is a charity dedicated 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.

Public benefit

From 1 April 2008 Section 4 of the Charities Act 2006 requires all charities to meet the legal requirement that its aims are for the public benefit. The Charity Commission in its "Charities and Public Benefit" Guidance states that there are two key principles to be met in order to show that an organisation's aims are for the public benefit: firstly there must be an identifiable benefit and secondly the benefit must be to the public or a section of the public.

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity. The Trustees are satisfied that the aims and objectives of the charity, and the activities reported on above to achieve those aims, meet these principles.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

East Surrey Rural Transport Partnership (ESRTP) seeks to provide community transport services for those inhabitants of Surrey and the surrounding areas who 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.

Our activities during 2020/21 have been focused on the following:

- A demand responsive bus service in Mole Valley
- Scheduled bus services in Mole Valley
- A demand responsive bus service in Tandridge on behalf of Surrey County Council
- A community transport information, advice and training service for residents of Tandridge district
- Operating a moped loan scheme in Kent
- Contracts with SCC education dept to bring students into twelve schools
- Contracts with SCC to provide transport into three day centres for people with physical and learning disabilities
- Contracts with East Sussex County Council education dept to bring students into three schools
- A service to commuters in Netherne on the Hill in the mornings and late afternoons/evenings on behalf of Netherne Community Bus. This service finished in October 2020 due to the effects of the pandemic.
- A timetabled bus service in the Cobham, Oxshott, Weybridge and Leatherhead areas on behalf of Cobham Community Interest Company
- A Dial A Ride service in the north of Tandridge district
- A voluntary car scheme in the north of Tandridge district
- A shopping and excursion service for residents of Reigate and Banstead borough - not supported by any local government funding
- A contract with South Central Ambulance Service to provide one minibus and driver to provide non-emergency patient transport in Surrey

The 2020/21 year will be one that we will never forget!

So much of what we normally do could not happen because of the coronavirus pandemic. The first national lockdown happened on the 23rd March. For us it meant that all our usual services to schools and day centres were no longer needed. For a while we did not know whether we would still be getting any of our contract payments from the councils that we do work for. However, by the end of March it was clear that we would be receiving our normal payments. The councils stipulated that we were not to put staff engaged on their contracts onto the government's furlough scheme, and this is what we adhered to.

We asked our staff to accept 80% of their normal salary (the same as the government's furlough scheme) if they did not work. If they did work, they would get 100% on a day by day basis. In this way we hoped to reduce the shortfall in income that we knew would hit us from out inter-peak school and group work.

Within a few days of the first lockdown, we were being asked by SCC to deliver food boxes to vulnerable and shielding members of the public anywhere in the east of Surrey. The central point for the collection of these boxes was from The Spectrum Centre in Guildford. Very soon, we were needing to provide between 6 and 8 buses a day to deliver these boxes. The lists sent by SCC were very mixed up and it took the management team a considerable time each day to create workable schedules for the drivers. The peak of this work occurred over the Easter weekend. Most drivers were happy to do this new type of work and felt like they were doing their part in this national emergency.

It was only after the Whitsun half term break that some schools started to return and with it the transport.

Our scheduled rural and demand bus services never stopped but numbers allowed were limited and all necessary PPE and cleaning were mandatory.

As we had become a part of SCC's emergency planning response, we were able to order PPE on a weekly basis which was a great help.

The Cobham Chatterbus restarted in the July and we had a special screen fitted to separate the driver from the passengers. The two regular drivers were put onto the government's furlough scheme for two periods in the year when there was a full lockdown. This service does not do any school work exclusively for Surrey County Council.

As the lockdown's eased during the summer of 2020 so did the volumes of food box deliveries.
Our voluntary car service remained dormant throughout the 20/21 year as the drivers, often older people themselves, did not wish to put themselves at risk.

With the new year started the great vaccination rollout. With luck and some good networking we were able to get all of our staff onto a key worker list for an early vaccination because most of the schools that we serve remained open during the third lockdown of January - March. Most staff had received their first jab by the end of January 2021.
This was great news for us as a number of staff had anxieties about working with children on buses where there couldn't be any social distancing.

As the vaccine programme was rolled out further so we were called on more and more to provide transport to older and mobility impaired people to vaccination centres.

With regards to additional funding we were fortunate to receive a £25,000 grant from Tandridge Council to help ease the shortfall in the funds that we generate outside of SCC contracts. We were also to receive a government backed Bounce Back Loan for £50,000 through our bank.

One casualty of the pandemic was the Netherne on the Hill shuttle service that we provided on behalf of the Netherne Residents' Association. This service was only ever funded by fares from passengers travelling from the village to Coulsdon South railway station. With the requirement to work from home all sources of income disappeared and ESRTP was given notice in October that the service would have to stop from November. After providing this service for 8 years, it was a shame to see it finish, but it could not be avoided.

We were asked by the South Central Ambulance Service to provide a second non-emergency patient transport minibus and driver to help from April to October 2020 because of the need to transport patients in a socially distanced manner. The additional income was greatly appreciated.

The first lockdown gave us the time to do some thorough research on the type of IT equipment that we needed in our offices in Hurst Green. When the selection had been made, we bought all new desk tops and internet phones through a loan via Lombard. This new kit plus the dedicated broadband line has revolutionised the efficiency of our office and completely ended our dependency on Tandridge Council for IT kit and support - something that they wanted too.

With hugely improved computers and broadband we were able in the January of 2021 to look into a new booking system for our dial a ride and DRT services. The chosen platform was the CATSS system that is used by a number of other community transport groups in Surrey. We went live in using the new booking service in the April of 2021.

FINANCIAL REVIEW

Financial position

There was a surplus for the year of £202,067 (2020 surplus £20,223) after which there were unrestricted reserves carried forward of £392,068 (2020: £190,001).

FINANCIAL REVIEW

Reserves policy

With the move to a leased fleet of minibuses from September 2017 it became prudent to review our Reserves Policy. ESRTP has substantial commitments to employees and the need for business continuity, the Board of Trustees has developed a reserves policy to allow for contingent liabilities and to take account of its annual review of major risks.

The aim of ESRTP is to keep an operating free reserve of three months' expenditure. The hope was to be able to achieve this by the 20/21 year.

With the sale of owned assets during the 18/19 year and a modest annual surplus, the aim was to have a reserve of £251,000 within two years, e.g. by the March 2020 and for a reserve of £300,000 by the end of March 2021.

Principal risks and uncertainties

Funding
We live in difficult times for charities and ESRTP has had to look at other ways of generating income rather than relying on local government grants. We have tried to bring in revenue from many different sources most notably taking on more contract work from SCC and the combined bid with KCC for central government funding as well as the NEPTS ambulance work.

Vehicles
We have moved from an "owned fleet" and doing our own maintenance model to leasing vehicles with maintenance provided. The running costs will be broadly the same but all the vehicles will be new apart from around 12 of our old fleet that we will have maintained externally and will be used for specific work and as spares.

Staffing
We find it hard to recruit drivers especially when we really only want them for 5 hours a day on school days only. We have to put each member of staff through a DBS check with SCC which can take several months before we can use them. We therefore aim to maintain consistent staffing levels. Staff are remunerated in accordance with their market value.

Health and safety
This is covered in initial inductions and through MiDAS training. Additional training is given on specific subjects as and when required.

FUTURE PLANS

@ To rebuild our off peak school and group transport after the disruption caused by the pandemic

@ To increase the amount of minibus driver training that we do for other organisations

@ To develop off peak work for our East Sussex based minibuses

@ To continue to bid for school and day centre work tendered by both SCC and ESCC

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 meeting and their appointment is ratified at the AGM. Trustees' induction is covered by supplying them with 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.

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.

Organisational structure

The Trustees determine the general policy of the charity and the principles on which it operates, setting the charges for services and salaries.

The day to day management is delegated to the Chief Executive Officer who reports to the Board on a quarterly basis. Under the CEO there is a General Manager. Under him there is a Fleet Manager and Operations Manager. Under the managers there is a Rural Transport Information and Training Officer, a Community Transport Development Officer, a Moped Loan Co-ordinator. Under them are section 22 and section 19 drivers and escorts, and 3 administrative assistants.

Key management remuneration

Key management personnel remuneration totalled £249,027 (2020; £218,766) for the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05698314 (England and Wales)

Registered Charity number

1121750

Registered office

44 Grand Parade
Brighton
East Sussex
BN2 9QA

Trustees

A J Carter (resigned 31/7/2020)
A J Emerson
J L Phillips (resigned 14/1/2022)
T J Ward
Mrs L M Martin
D A Rushforth (appointed 19/11/2020)
Ms A I Houchin (appointed 19/11/2020)
R P G Norris (appointed 14/1/2022)

Senior Statutory Auditor

John Thacker FCA DChA

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

National Westminster Bank
Oxted Branch
12 Station Road East
Oxted
Surrey
RH8 0PR

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of East Surrey Rural Transport Partnership for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 9th March 2022 and signed on its behalf by:

D A Rushforth - Trustee

Opinion

We have audited the financial statements of East Surrey Rural Transport Partnership (the 'charitable company') for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and its activities, and through discussion with the trustees and management, we identified the principal risks and considered the extent to which these would have a material impact on the financial statements. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale

We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:

* Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
* Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
* The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

We also;

* discussed and reviewed the charity's business model and forward planning to assess going concern
* communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
* reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

John Thacker FCA DChA (Senior Statutory Auditor)
for and on behalf of Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

15th March 2022

EAST SURREY RURAL TRANSPORT PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	165	-	165	2,706
Charitable activities	3				
Fares and other income		56,843	-	56,843	60,165
Contracts		1,735,690	-	1,735,690	1,761,024
Grants		77,284	-	77,284	-
Total		1,869,982	-	1,869,982	1,823,895
EXPENDITURE ON					
Raising funds	4	37	-	37	1,530
Charitable activities	5				
Charitable Activities		1,667,878	-	1,667,878	1,802,142
Total		1,667,915	-	1,667,915	1,803,672
NET INCOME		202,067	-	202,067	20,223
RECONCILIATION OF FUNDS					
Total funds brought forward		190,001	-	190,001	169,778
TOTAL FUNDS CARRIED FORWARD		392,068	-	392,068	190,001

The notes form part of these financial statements

BALANCE SHEET
31ST MARCH 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	32,895	-	32,895	50,576
CURRENT ASSETS					
Debtors	12	247,081	-	247,081	219,595
Cash at bank and in hand		261,645	-	261,645	34,386
		508,726	-	508,726	253,981
CREDITORS					
Amounts falling due within one year	13	(102,820)	-	(102,820)	(102,728)
NET CURRENT ASSETS		405,906	-	405,906	151,253
TOTAL ASSETS LESS CURRENT LIABILITIES		438,801	-	438,801	201,829
CREDITORS					
Amounts falling due after more than one year	14	(46,733)	-	(46,733)	(11,828)
NET ASSETS/(LIABILITIES)		392,068	-	392,068	190,001
FUNDS	16				
Unrestricted funds				392,068	190,001
TOTAL FUNDS				392,068	190,001

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 9th March 2022 and were signed on its behalf by:

D A Rushforth - Trustee

The notes form part of these financial statements

EAST SURREY RURAL TRANSPORT PARTNERSHIP

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	219,010	836
Net cash provided by operating activities		219,010	836
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,198)	(12,991)
Sale of tangible fixed assets		12,447	5,350
Net cash provided by/(used in) investing activities		8,249	(7,641)
Change in cash and cash equivalents in the reporting period		227,259	(6,805)
Cash and cash equivalents at the beginning of the reporting period		34,386	41,191
Cash and cash equivalents at the end of the reporting period		261,645	34,386

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST 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)	202,067	20,223
Adjustments for:		
Depreciation charges	11,580	15,760
(Profit)/loss on disposal of fixed assets	(2,148)	5,840
Increase in debtors	(27,486)	(48,096)
Increase in creditors	34,997	7,109
Net cash provided by operations	219,010	836

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20 £	Cash flow £	At 31/3/21 £
Net cash			
Cash at bank and in hand	34,386	227,259	261,645
	34,386	227,259	261,645
Debt			
Debts falling due within 1 year	(6,738)	(7,640)	(14,378)
Debts falling due after 1 year	(5,928)	(34,905)	(40,833)
	(12,666)	(42,545)	(55,211)
Total	21,720	184,714	206,434

The notes form part of these financial statements

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.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Plant and machinery	-	25% on reducing balance
Fixtures and fittings	-	25% on reducing balance
Motor vehicles	-	25% on reducing balance
Computer equipment	-	25% on reducing balance

Taxation
The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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

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.

Going concern - covid19
The charity has prepared these accounts on a going concern basis, however there are material uncertainties in respect of COVID-19 and management have taken into consideration the existing and potential effects of coronavirus on the activities of the charity in the future.

continued...

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	165	2,706

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Fares and other income	Fares and other income	56,843	60,165
Contracts	Contracts	1,735,690	1,761,024
Grants	Grants	77,284	-
		1,869,817	1,821,189

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

	2021	2020
	£	£
Tandridge District Council	25,000	-
Job Retention Scheme	52,284	-
	77,284	-

4. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Advertising	37	1,530

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Charitable Activities	1,664,303	3,575	1,667,878

continued...

6. SUPPORT COSTS

	Governance costs
	£
Charitable Activities	3,575

7. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Auditors' remuneration	3,575	3,450
Depreciation - owned assets	11,580	15,760
Surplus/(deficit) on disposal of fixed assets	(2,148)	5,840

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

9. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	859,372	869,553
Social security costs	43,744	45,723
Employer pension contributions	9,436	7,906
	912,552	923,182

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

2021	2020
71	69

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

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,706	-	2,706
Charitable activities			
Fares and other income	60,165	-	60,165
Contracts	1,761,024	-	1,761,024
Total	1,823,895	-	1,823,895
EXPENDITURE ON			
Raising funds	1,530	-	1,530
Charitable activities			
Charitable Activities	1,802,142	-	1,802,142
Total	1,803,672	-	1,803,672
NET INCOME	20,223	-	20,223
RECONCILIATION OF FUNDS			
Total funds brought forward	169,778	-	169,778
TOTAL FUNDS CARRIED FORWARD	190,001	-	190,001

continued...

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1st April 2020	1,500	12,595	245,620	9,693	269,408
Additions	-	-	-	4,198	4,198
Disposals	-	-	(58,000)	-	(58,000)
At 31st March 2021	1,500	12,595	187,620	13,891	215,606
DEPRECIATION					
At 1st April 2020	1,300	11,470	198,248	7,814	218,832
Charge for year	50	281	9,730	1,519	11,580
Eliminated on disposal	-	-	(47,701)	-	(47,701)
At 31st March 2021	1,350	11,751	160,277	9,333	182,711
NET BOOK VALUE					
At 31st March 2021	150	844	27,343	4,558	32,895
At 31st March 2020	200	1,125	47,372	1,879	50,576

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	220,064	201,286
Employee loans	599	576
VAT	26,418	17,733
	247,081	219,595

continued...

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 15)	14,378	6,738
Trade creditors	71,133	22,445
Social security and other taxes	9,709	14,059
Pension deficit	3,600	3,600
Accruals and deferred income	-	22,000
Accrued expenses	4,000	33,886
	102,820	102,728

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

	2021	2020
	£	£
Bank loans (see note 15)	40,833	5,928
Pension deficit	5,900	5,900
	46,733	11,828

15. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank loans	14,378	6,738
Amounts falling between one and two years:		
Bank loans - 1-2 years	40,833	5,928

16. MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
Unrestricted funds			
General fund	190,001	202,067	392,068
TOTAL FUNDS	190,001	202,067	392,068

continued...

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,869,982	(1,667,915)	202,067
TOTAL FUNDS	1,869,982	(1,667,915)	202,067

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	169,778	20,223	190,001
TOTAL FUNDS	169,778	20,223	190,001

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,823,895	(1,803,672)	20,223
TOTAL FUNDS	1,823,895	(1,803,672)	20,223

continued...

17. RELATED PARTY DISCLOSURES

During the year salary was paid to Helen Dode (2021 £16,386 ; 2020 £17,518) in respect of work carried out for the charity. She is a family member of Marcus Dode, the chief executive of the charity.