

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**

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<b>Trustees</b>	D A Rushforth A J Emerson R P G Norris T J Ward
<b>Charity number</b>	1121750
<b>Company number</b>	05698314
<b>Registered office</b>	Tandridge District Council Offices 8 Station Road East Oxted Surrey RH18 0BT
<b>Auditor</b>	Richard Place Dobson Services Limited Ground Floor 1 - 7 Station Road Crawley West Sussex 01293 521191 RH10 1HT

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# **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**

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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.

## **EAST SURREY RURAL TRANSPORT PARTNERSHIP**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### ***FOR THE YEAR ENDED 31 MARCH 2023***

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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 IIR 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.

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## **EAST SURREY RURAL TRANSPORT PARTNERSHIP**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2023***

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#### **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.

## **EAST SURREY RURAL TRANSPORT PARTNERSHIP**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2023***

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#### **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***

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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

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#### 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.

# **EAST SURREY RURAL TRANSPORT PARTNERSHIP**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF EAST SURREY RURAL TRANSPORT PARTNERSHIP**

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#### **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.

## **EAST SURREY RURAL TRANSPORT PARTNERSHIP**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE TRUSTEES OF EAST SURREY RURAL TRANSPORT PARTNERSHIP**

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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**

		Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
<b>Income from:</b>					
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
<b>Total income</b>		<b>2,394,105</b>	<b>1,885,026</b>	<b>13,000</b>	<b>1,898,026</b>
<b>Expenditure on:</b>					
Raising funds	5	-	1,647	-	1,647
Charitable activities	6	2,182,404	1,958,016	13,000	1,971,016
<b>Total expenditure</b>		<b>2,182,404</b>	<b>1,959,663</b>	<b>13,000</b>	<b>1,972,663</b>
<b>Net income/(expenditure) and movement in funds</b>		<b>211,701</b>	<b>(74,637)</b>	<b>-</b>	<b>(74,637)</b>
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2022		317,431	392,068	-	392,068
<b>Fund balances at 31 March 2023</b>		<b>529,132</b>	<b>317,431</b>	<b>-</b>	<b>317,431</b>

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 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	11		42,257		48,019
<b>Current assets</b>					
Debtors	12	401,633		401,738	
Cash at bank and in hand		400,751		228,725	
		802,384		630,463	
<b>Creditors: amounts falling due within one year</b>	14	281,266		322,778	
Net current assets			521,118		307,685
<b>Total assets less current liabilities</b>			563,375		355,704
<b>Creditors: amounts falling due after more than one year</b>	15		(34,243)		(38,273)
<b>Net assets</b>			529,132		317,431
<b>The funds of the charity</b>					
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 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	20		189,530		13,751
<b>Investing activities</b>					
Purchase of tangible fixed assets		(13,000)		(34,684)	
Proceeds from disposal of tangible fixed assets		5,205		1,144	
<b>Net cash used in investing activities</b>			(7,795)		(33,540)
<b>Financing activities</b>					
Repayment of bank loans		(9,709)		(13,131)	
<b>Net cash used in financing activities</b>			(9,709)		(13,131)
<b>Net increase/(decrease) in cash and cash equivalents</b>			172,026		(32,920)
Cash and cash equivalents at beginning of year			228,725		261,645
<b>Cash and cash equivalents at end of year</b>			<u>400,751</u>		<u>228,725</u>

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

# **EAST SURREY RURAL TRANSPORT PARTNERSHIP**

## **NOTES TO THE FINANCIAL STATEMENTS**

***FOR THE YEAR ENDED 31 MARCH 2023***

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### **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.

# EAST SURREY RURAL TRANSPORT PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 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.



# EAST SURREY RURAL TRANSPORT PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 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.

# EAST SURREY RURAL TRANSPORT PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 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

# EAST SURREY RURAL TRANSPORT PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 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
	<u>64,424</u>	<u>1,754,097</u>	<u>64,380</u>	<u>1,882,901</u>
Analysis by fund				
Unrestricted funds	<u>64,424</u>	<u>1,754,097</u>	<u>64,380</u>	<u>1,882,901</u>
<b>Performance related grants</b>				
Tandridge District Council	-	-	58,000	58,000
Job Retention Scheme	-	-	6,380	6,380
Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>64,380</u>	<u>64,380</u>

### 5 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Fundraising and publicity</b>		
Advertising	<u>-</u>	<u>1,647</u>

# EAST SURREY RURAL TRANSPORT PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 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
	<u>2,166,479</u>	<u>1,966,540</u>
Share of governance costs (see note 7)	15,925	4,476
	<u>2,182,404</u>	<u>1,971,016</u>
<b>Analysis by fund</b>		
Unrestricted funds	2,182,404	1,958,016
Restricted funds	-	13,000
	<u>2,182,404</u>	<u>1,971,016</u>

### 7 Support costs allocated to activities

	2023 £	2022 £
Governance costs	15,925	4,476
<b>Analysed between:</b>		
Charitable activities	15,925	4,476
	<u>15,925</u>	<u>4,476</u>

### 8 Trustees

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

# EAST SURREY RURAL TRANSPORT PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 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 £
<b>Cost</b>					
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
<b>Depreciation and impairment</b>					
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
<b>Carrying amount</b>					
At 31 March 2023	84	475	3,620	38,078	42,257
At 31 March 2022	112	633	4,826	42,448	48,019

# EAST SURREY RURAL TRANSPORT PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 12 Debtors

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

### 13 Loans and overdrafts

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

### 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
		<u>281,266</u>	<u>322,778</u>

### 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
		<u>34,243</u>	<u>38,273</u>

### 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.

# EAST SURREY RURAL TRANSPORT PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 16 Restricted funds (Continued)

Previous year:	At 1 April 2021	Incoming resources	ResourcesAt 31 March 2022 expended	
	£	£	£	£
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	ResourcesAt 31 March 2023 expended	
	£	£	£	£
General funds	317,431	2,394,105	(2,182,404)	529,132

Previous year:	At 1 April 2021	Incoming resources	ResourcesAt 31 March 2022 expended	
	£	£	£	£
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.

# EAST SURREY RURAL TRANSPORT PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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



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