

NEWTON ABBOT COMMUNITY TRANSPORT ASSOCIATION

England & Wales · Charity number 1124719

Details

Status	Registered
Legal form	Charitable company
Company number	06508034
Registered	2008-06-26
Register	View on the Charity Commission register

Contact

Address	Newton Abbot Community Transport Multi Storey Car Park Sherborne Road Newton Abbot TQ12 2QY
Phone	01626335775
Email	finance@newtonabbotcta.org
Website	www.newtonabbotcta.org

Activities

Objects: THE OBJECTS OF THE CTA ("THE OBJECTS") ARE (A) TO PROVIDE A COMMUNITY TRANSPORT SERVICE FOR: (1) PERSONS WHO HAVE A SPECIAL NEED OF SUCH FACILITIES BECAUSE THEY ARE DISABLED, INFIRM, ELDERLY OR POOR, (2) YOUNG PEOPLE WHO HAVE A NEED OF A TRANSPORT SERVICE SO THAT THEY MAY TAKE ADVANTAGE OF RECREATIONAL OR LEISURE FACILITIES DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE, (3) PERSONS LIVING IN ISOLATED AREAS WHERE THERE ARE NO ADEQUATE PUBLIC TRANSPORT SERVICES, AND (4) CHARITABLE GROUPS. (B) TO RELIEVE THE NEEDS, AND PROMOTE THE INDEPENDENCE, OF ANY PERSONS WITH DISABILITIES WHICH RESTRICT THEIR MOBILITY, BUT WHO ARE CAPABLE OF USING THE EQUIPMENT THE SERVICE HAS TO OFFER BY PROVIDING: (1) PREMISES, WITH SUITABLE PARKING FACILITIES, WHICH ARE EASILY ACCESSIBLE TO DISABLED PERSONS, AND (2) ELECTRIC OR MANUAL WHEELCHAIRS AND SCOOTERS, AND BASIC INSTRUCTION IN THE USE THEREOF, ON LOAN TO ENABLE USERS TO ACCESS SHOPPING AREAS, BUSINESSES, PLACES OF INTEREST, ETC. (3) THE SUPPLY AND DELIVERY OF DAILY LIVING AIDS THAT ASSIST MOBILITY OR COMPENSATE FOR VARYING DEGREES OF IMMOBILITY OR DISABILITY TO PERSONS COMING WITHIN THE DESCRIPTIONS IN (A.1) OR (B) ABOVE WHO HAVE A PERSONAL NEED OF SUCH DAILY LIVING AIDS EVIDENCED WHERE APPROPRIATE BY PRESCRIPTION AND WHO, BECAUSE THEY COME WITHIN SUCH DESCRIPTIONS, WOULD OTHERWISE HAVE DIFFICULTY IN OBTAINING THEM. THE CTA WILL SERVE PRINCIPALLY THE AREAS OF NEWTON ABBOT AND THE SURROUNDING PARISHES OF WEST TEIGNBRIDGE AND EAST DARTMOOR. JOURNEYS MAY BE UNDERTAKEN TO OTHER AREAS OF THE UK TO SATISFY THE REQUIREMENTS OF ORGANISATIONS AND GROUPS THAT USE THE FACILITIES TO PROVIDE TOURS OR OTHER TRIPS ON BEHALF OF BENEFICIARIES.

Activities: Community Transport Ring and Ride Shop mobility Community Equipment Prescriptions Car Service for Medical and Social Appointments

Classification

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

Geography

- **Area of benefit:** WEST TEIGNBRIDGE AND EAST DARTMOOR
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£451,977	£268,025	-	-
2024-03-31	£265,417	£298,137	-	-
2023-03-31	£287,678	£299,044	-	-
2022-03-31	£280,180	£303,208	-	-
2021-03-31	£257,935	£259,047	-	-

Trustees

Name	Role	Appointed
MICHAEL HOCKING	Chair	2017-02-11
Alex James Hall		2022-05-25
Carol Ann Bunday		2023-10-11
JOHN DREW PIKE		
KEITH ANTHONY WALTER		
PHILIP BULLIVANT		2022-05-25

Accounts

REGISTERED COMPANY NUMBER: 06508034 (England and Wales)
REGISTERED CHARITY NUMBER: 1124719

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

FOR

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

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for the Year Ended 31 March 2025

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NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2025

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objects of the charity are

To provide a community transport service for:

- persons who have a special need of such facilities because they are disabled, infirm, elderly or poor,
- young people who have a need of a transport service so that they may take advantage of recreational or leisure facilities designed to improve their conditions of life,
- persons living in isolated areas where there are no adequate public transport services, and
- charitable groups.

To relieve the needs, and promote the independence, of any persons with disabilities which restrict their mobility, but who are capable of using the equipment the service has to offer by providing:

- premises, with suitable parking facilities, which are easily accessible to disabled persons,
- electric or manual wheelchairs and scooters, and basic instruction in the use thereof, on loan to enable users to access shopping areas, businesses, places of interest etc., and
- the supply and delivery of daily living aids that assist mobility or compensate for varying degrees of immobility or disability to persons coming within the descriptions above who have a personal need of such daily living aids evidenced where appropriate by prescription and who, because they come within such descriptions, would otherwise have difficulty in obtaining them.

The charity will serve principally the areas of Newton Abbot and the surrounding parishes of West Teignbridge and East Dartmoor. Journeys may be undertaken to other areas of the UK to satisfy the requirements of organisations and groups that use the facilities to provide tours or other trips on behalf of beneficiaries.

Public benefit

The trustees have taken account of the Charity Commission guidance on public benefit and consider that all of the activities of the charity fall within the scope of the guidance and have provided benefit to the general public.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Reporting on the year, overall, there has been slow but steady growth of the services provided by NACTA along with activities to promote these services and the volunteering opportunities the charity can provide. Ring and Ride services covering Newton Abbot, Kingsteignton, Bovey Tracey, Chudleigh, Ipplepen, Ashburton and Buckfastleigh in the Teignbridge area as well as Dartmouth in the South Hams District Council area have developed the growth from 2024, especially in the Newton Abbot and Ipplepen areas. Under the Community Transport banner, the charity has provided much-valued mini-bus hire to local charities, care homes and other organisations such as Buckland Community Centre, The Girls Brigade, Kerswella Care, Strokes Ahead, Teignmouth U3A and Prince Street Club. The Community Car Service also continues to provide valuable transport for people to meet hospital, dental and other health related appointments carrying over 3,000 passengers. Shopmobility mobility scooter and wheelchair daily hire has developed less quickly than other services, though longer-term hires remain popular. Shopmobility support of events in the area, such as the Devon County Show, Honiton Show, Bovey Tracey Craft Fair, Craft4Crafters Show and Widdecombe Fair continued to help to the event organisers and their visitors whilst also providing additional income. The provision of mobility and daily living aids under the TCES service for Devon Social Services / NHS continues to provide a very valuable service for people leaving hospital and, alongside this, the direct sale of these aids to the public also produces a steady, valuable income. Contracts with Devon CC to operate School Transport for pupils without accessible public transport to Teign School and South Dartmoor Community College continued successfully as did the provision of three timetabled public transport routes, covering the Teign Valley (route 361), South West Dartmoor (route 672) Kingskerswell area (route 888); these also bringing in valuable income for the charity.

As can be seen NACTA serves many people with mobility and related social needs in many communities and community organisations in the wider Newton Abbot area.

During the year, an older minibus was removed from the fleet to be replaced in the following reporting year. In conjunction with Teignbridge District Council and Dartmoor National Park, NACTA received two new 15-seater minibuses from the H.M. Government Rural Prosperity Fund. This will enable the expansion of Ring and Ride services into the wider rural area. The fleet of road vehicles underwent regular, statutory servicing and regular vehicle tail-lift servicing was carried out. Mobility scooters also received regular checks and servicing. Improvements to the charity's IT systems were undertaken and a new, much improved booking system installed.

Following the retirement of the Manager at the end of the calendar year, the Board arranged for the management responsibilities to be split, putting in place a Finance Manager and a Transport Manager; the Finance role with the oversight (and countersigning as appropriate) of the Treasurer and the Transport role overseen by the Chairman. The three employed and four volunteer drivers continue to run the service effectively, though increasing the number of volunteers would relieve occasional pressures. The four employed office staff were supported by four volunteers throughout the year. Volunteer recruitment exercises via social media and face-to-face promotion have had some successes, though as with many charities, this is never easy.

The Trustees would like to thank all our employed staff and volunteers without whose dedication and teamwork NACTA would not be able to operate and support our wider community.

The Trustees also offer their thanks for the continued level of financial support from statutory, charitable and voluntary bodies as well as from individuals: it is this support from the community that enables NACTA to provide its full range of services.

The Trustees continue to hold regular scheduled meetings along with ad hoc meetings as required. Trustees' monitoring of financial, performance and staffing issues has ensured effective day-to-day services and longer-term developments. To enable greater co-operation with local Community Transport Agencies, meetings were held with both Exeter and East Teignbridge CTA staff and trustees. The usual review of policies was carried out, improving the clarity of the Employees' Handbook. Discussions by Devon CC staff have been undertaken to 'buy in' Policies expertise on behalf of the Devon-wide CTAs.

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Thanks and Acknowledgements

HM Government Rural England Prosperity Fund
Devon County Council
Teignbridge District Council
South Hams District Council
Newton Abbot Town Council
Kingsteignton Town Council
Chudleigh Town Council
Newton Abbot Hospital League of Friends

There were a number of donations from satisfied Ring & Ride passengers, Shopmobility users and their families for which NACTA is very grateful.

FINANCIAL REVIEW

Reserves policy

The Reserves policy in the year was that funds were required:

1. To meet contractual liabilities should the charity have to close.
2. To provide sufficient working capital to cover delays in receipts, funding paid in arrears and any budgeted deficit and unexpected and unbudgeted costs.
3. To provide sufficient working capital, in the short term, in the event of a loss of major grant funding or a major contract or other income source.
4. To replace vehicles, equipment and other tangible fixed assets as they wear out.
5. To relocate and re-establish premises due to the proposed town centre development.

Amounts required to be held in designated reserves is reviewed annually.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a limited company, limited by guarantee and is controlled by its governing document, the Memorandum and Articles of Association dated 19th February 2008 as amended by a Special Resolution on 3rd July 2014.

Risk management

As explained above, the Trustees have assessed and acted upon their conclusions about the risks the charity could face and are satisfied that policies, procedures and systems are in place to mitigate exposure to major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06508034 (England and Wales)

Registered Charity number

1124719

Registered office

Multi Storey Car Park
Sherborne Road
Newton Abbot
Devon
TQ12 2QY

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2025

Trustees

K A Walter

J D Pike

M J Hocking Chair

P Bullivant

A J Hall

Ms C A Bunday

R S Smith (appointed 10.12.24)

Company Secretary

K A Walter

Independent Examiner

I P Barrett

Barretts

Chartered Accountants &

Chartered Tax Advisers

22 Union Street

Newton Abbot

Devon

TQ12 2JS

Approved by order of the board of trustees on and signed on its behalf by:

.....
M J Hocking - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

Independent examiner's report to the trustees of Newton Abbot Community Transport Association ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales and the Association of Charity Independent Examiners, both of which are listed bodies.

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

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

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

I P Barrett FCA FCIE

Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

Date:

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		62,249	170,000	232,249	58,060
Charitable activities					
Transport and other activities		208,550	-	208,550	198,077
Investment income	2	1,199	-	1,199	603
Other income		<u>9,979</u>	<u>-</u>	<u>9,979</u>	<u>8,677</u>
Total		<u>281,977</u>	<u>170,000</u>	<u>451,977</u>	<u>265,417</u>
EXPENDITURE ON					
Charitable activities					
Transport and other activities		<u>268,025</u>	<u>-</u>	<u>268,025</u>	<u>298,137</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	13,952 <u>169,633</u>	170,000 <u>(169,633)</u>	183,952 <u>-</u>	(32,720) <u>-</u>
Net movement in funds		183,585	367	183,952	(32,720)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>169,694</u>	<u>25,600</u>	<u>195,294</u>	<u>228,014</u>
TOTAL FUNDS CARRIED FORWARD		<u>353,279</u>	<u>25,967</u>	<u>379,246</u>	<u>195,294</u>

The notes form part of these financial statements

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

BALANCE SHEET

31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	7	237,290	-	237,290	40,778
CURRENT ASSETS					
Stocks	8	7,193	-	7,193	5,077
Debtors	9	42,920	-	42,920	26,771
Cash at bank and in hand		<u>66,166</u>	<u>25,967</u>	<u>92,133</u>	<u>126,569</u>
		116,279	25,967	142,246	158,417
CREDITORS					
Amounts falling due within one year	10	<u>(290)</u>	-	<u>(290)</u>	<u>(3,901)</u>
NET CURRENT ASSETS		<u>115,989</u>	<u>25,967</u>	<u>141,956</u>	<u>154,516</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>353,279</u>	<u>25,967</u>	<u>379,246</u>	<u>195,294</u>
NET ASSETS		<u>353,279</u>	<u>25,967</u>	<u>379,246</u>	<u>195,294</u>
FUNDS	12				
Unrestricted funds				353,279	169,694
Restricted funds				<u>25,967</u>	<u>25,600</u>
TOTAL FUNDS				<u>379,246</u>	<u>195,294</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

BALANCE SHEET - continued
31 March 2025

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 and were signed on its behalf by:

.....
M J Hocking - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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:

Wheelchairs and scooters-	30% of net book value per annum
Fixtures, fittings and equipment -	10% of net book value per annum
Motor vehicles -	30% of net book value per annum
Other equipment -	35% of net book value per annum

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

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

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.

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

2. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest receivable	<u>1,199</u>	<u>603</u>

3. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	11,461	16,342
Deficit on disposal of fixed assets	<u>201</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. STAFF COSTS

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

	2025	2024
Administration	4	5
Drivers	<u>3</u>	<u>3</u>
	<u>7</u>	<u>8</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES TO 31ST MARCH 2024

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	58,060	-	58,060
Charitable activities			
Transport and other activities	198,077	-	198,077
Investment income	603	-	603
Other income	<u>8,677</u>	<u>-</u>	<u>8,677</u>
Total	<u>265,417</u>	<u>-</u>	<u>265,417</u>
EXPENDITURE ON			
Charitable activities			
Transport and other activities	298,137	-	298,137

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES TO 31ST MARCH 2024 - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(32,720)	-	(32,720)
RECONCILIATION OF FUNDS			
Total funds brought forward	202,414	25,600	228,014
TOTAL FUNDS CARRIED FORWARD	<u>169,694</u>	<u>25,600</u>	<u>195,294</u>

7. TANGIBLE FIXED ASSETS

	Wheelchairs and scooters £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2024	28,605	11,807	252,862	19,554	312,828
Additions	-	-	208,331	-	208,331
Disposals	-	-	(23,700)	-	(23,700)
At 31 March 2025	<u>28,605</u>	<u>11,807</u>	<u>437,493</u>	<u>19,554</u>	<u>497,459</u>
DEPRECIATION					
At 1 April 2024	27,643	7,882	219,366	17,159	272,050
Charge for year	289	392	9,942	838	11,461
Eliminated on disposal	-	-	(23,342)	-	(23,342)
At 31 March 2025	<u>27,932</u>	<u>8,274</u>	<u>205,966</u>	<u>17,997</u>	<u>260,169</u>
NET BOOK VALUE					
At 31 March 2025	<u>673</u>	<u>3,533</u>	<u>231,527</u>	<u>1,557</u>	<u>237,290</u>
At 31 March 2024	<u>962</u>	<u>3,925</u>	<u>33,496</u>	<u>2,395</u>	<u>40,778</u>

8. STOCKS

	2025 £	2024 £
Stocks	<u>7,193</u>	<u>5,077</u>

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	12,590	15,785
Deposit on vehicle purchase	-	10,034
VAT	30,330	952
	<u>42,920</u>	<u>26,771</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	290	3,901
	<u>290</u>	<u>3,901</u>

11. MOVEMENT IN FUNDS

	At 1.4.24	Net movement	Transfers between funds	At 31.3.25
	£	in funds	funds	£
		£	£	
Unrestricted funds				
General fund	(73,956)	13,952	200,008	140,004
Working Capital Reserve	26,500	-	13,000	39,500
Closure Reserve	45,850	-	(44,700)	1,150
Vehicle Replacement Reserve	151,300	-	1,325	152,625
Relocation Reserve	20,000	-	-	20,000
	<u>169,694</u>	<u>13,952</u>	<u>169,633</u>	<u>353,279</u>
Restricted funds				
Vehicle purchase grants	25,000	170,000	(169,633)	25,367
Shopmobility Unit	600	-	-	600
	<u>25,600</u>	<u>170,000</u>	<u>(169,633)</u>	<u>25,967</u>
TOTAL FUNDS	<u>195,294</u>	<u>183,952</u>	<u>-</u>	<u>379,246</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

11. 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	281,977	(268,025)	13,952
Restricted funds			
Vehicle purchase grants	170,000	-	170,000
TOTAL FUNDS	<u>451,977</u>	<u>(268,025)</u>	<u>183,952</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	(41,236)	(32,720)	(73,956)
Working Capital Reserve	26,500	-	26,500
Closure Reserve	45,850	-	45,850
Vehicle Replacement Reserve	151,300	-	151,300
Relocation Reserve	20,000	-	20,000
	202,414	(32,720)	169,694
Restricted funds			
Vehicle purchase grants	25,000	-	25,000
Shopmobility Unit	600	-	600
	25,600	-	25,600
TOTAL FUNDS	<u>228,014</u>	<u>(32,720)</u>	<u>195,294</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	265,417	(298,137)	(32,720)
TOTAL FUNDS	<u>265,417</u>	<u>(298,137)</u>	<u>(32,720)</u>

The restricted grants are:

Kingsteignton Town Council for Shopmobility unit.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

11. MOVEMENT IN FUNDS - continued

HM Government Rural England Prosperity fund for the purchase of new vehicles. The balance of the fund to be used for signwriting etc for those vehicles.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

13. COMPANY LIMITED BY GUARANTEE

The company has no share capital is limited by guarantee. If the company was wound up the liability of members to contribute to any deficit is limited to £5.

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Town and Parish Councils	5,100	5,000
Devon County Council- Totnes and Dartmouth Ring & Ride	9,138	8,703
Devon County Council- Newton Abbot Ring & Ride	27,413	26,107
Teignbridge District Council - voluntary	7,610	7,610
South Hams District Council- Totnes and Dartmouth Ring & Ride	7,370	7,370
Sundry donations & fundraising	5,618	3,270
Grant for the purchase of new vehicles	<u>170,000</u>	<u>-</u>
	232,249	58,060
Investment income		
Bank interest receivable	1,199	603
Charitable activities		
Ring & Ride fares	8,946	8,507
ShopMobility hires	16,449	13,094
Community equipment prescriptions	54,944	57,510
Devon County Council Schools	72,850	65,645
Devon County Council Sec. 22	26,801	25,237
Health	23,585	21,023
Excursions and group hire	<u>4,975</u>	<u>7,061</u>
	208,550	198,077
Other income		
Bus Service Operators Grant	2,630	2,481
Disability aid sales	<u>7,349</u>	<u>6,196</u>
	9,979	8,677
Total incoming resources	451,977	265,417
EXPENDITURE		
Charitable activities		
Wages	55,322	56,447
Rent and rates	1,638	1,642
Insurance	3,094	2,597
Light and heat	2,120	3,192
Telephone and IT support	7,196	2,248
General office expenses	4,761	4,632
Carried forward	74,131	70,758

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	2025 £	2024 £
Charitable activities		
Brought forward	74,131	70,758
Volunteers' travel expenses	1,948	2,407
Repairs and maintenance of scooters	472	2,620
Premises maintenance	645	899
Community prescription equipment	30,829	41,001
Community prescription equipment installation	2,290	3,369
Vehicle fuel costs	18,659	17,603
Vehicle repairs and maintenance	13,860	33,056
Vehicle insurance	9,150	9,050
Vehicle licences	2,629	2,054
Other vehicle costs	2,938	4,225
Volunteer drivers' expenses	-	7
Management, finance and administration wages	88,027	87,174
Pensions	3,186	2,138
Training	4,802	1,453
Depreciation of wheelchairs and scooters	289	554
Depreciation of fixtures and fittings	392	436
Depreciation of motor vehicles	9,942	14,357
Depreciation of computer equipment	838	995
Loss on sale of tangible fixed assets	201	-
	265,228	294,156
Support costs		
Finance		
Accountancy	2,797	3,981
Total resources expended	268,025	298,137
Net income/(expenditure)	183,952	(32,720)

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 06508034 (England and Wales)
REGISTERED CHARITY NUMBER: 1124719

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

FOR

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

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for the Year Ended 31 March 2024

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NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. 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

The Objects of the charity are

To provide a community transport service for:

- persons who have a special need of such facilities because they are disabled, infirm, elderly or poor,
- young people who have a need of a transport service so that they may take advantage of recreational or leisure facilities designed to improve their conditions of life,
- persons living in isolated areas where there are no adequate public transport services, and
- charitable groups.

To relieve the needs, and promote the independence, of any persons with disabilities which restrict their mobility, but who are capable of using the equipment the service has to offer by providing:

- premises, with suitable parking facilities, which are easily accessible to disabled persons,
- electric or manual wheelchairs and scooters, and basic instruction in the use thereof, on loan to enable users to access shopping areas, businesses, places of interest etc., and
- the supply and delivery of daily living aids that assist mobility or compensate for varying degrees of immobility or disability to persons coming within the descriptions above who have a personal need of such daily living aids evidenced where appropriate by prescription and who, because they come within such descriptions, would otherwise have difficulty in obtaining them.

The charity will serve principally the areas of Newton Abbot and the surrounding parishes of West Teignbridge and East Dartmoor. Journeys may be undertaken to other areas of the UK to satisfy the requirements of organisations and groups that use the facilities to provide tours or other trips on behalf of beneficiaries.

Public benefit

The trustees have taken account of the Charity Commission guidance on public benefit and consider that all of the activities of the charity fall within the scope of the guidance and have provided benefit to the general public.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The year has again been developing and promoting services to, almost, a newer cohort of users two years on from the cessation of services during the COVID lockdown. Shopmobility usage has continued to grow slowly both daily hires and of longer term hires of scooters. The continued push by the Manager to provide mobility scooters at outdoor and indoor events has not only provided a valuable service to event organisers and visitors, it has brought in useful income. Ring and Ride services have continued both in Teignbridge and South Hams, with some users transferring on arrival in Newton Abbot to use our Shopmobility service. The provision of NACTA mini-buses for other charities, care homes and schools has developed over the year, though because of a shortage of volunteer drivers, there have been no day trips or coffee mornings. Volunteer drivers, however, still provide the valuable Community Car Scheme allowing people to keep hospital and other health related appointments. NACTA still operate three timetabled bus routes and school transport under contract to Devon CC, providing valuable additional revenue. TCES, continued to operate successfully, making a valuable contribution; the service involves the provision of mobility and daily living aids for Social Services' clients, often to enable people to leave hospital and live safely at home.

As with many charities, there is shortage of volunteers; a shortage of drivers and to provide office support and this has been a major problem throughout the year. This was compounded by the need for staff to take accumulated annual leave entitlement built up over the COVID lockdown which meant that for many weeks during the year, the organisation was operating on reduced staffing. This meant that in the office, staff have had to double up on duties. This created an even greater problem, along with additional management stress, because the Transport Coordinator and Finance Officer have also had to step in as driver for school transport and timetabled bus routes. The Manager arranged numerous events and local newspaper items aimed at promoting the service and especially recruiting volunteers, most with the active participation of the trustees. She also attended like-minded organisations in order to "spread the word" and to seek financial support where this was possible: the local Hospital League of Friends donated £25K towards a new vehicle with bespoke adaptations; local councillors donated money that enabled the installation of CCTV equipment to provide improved security for overnight vehicle parking.

The usual Health and Safety checks were undertaken in the office and vehicles underwent their regular checks and maintenance to meet DVLA regulations. The vehicles were also cleaned to ensure a hygienic and safe environment for passengers and drivers. With the narrow lanes and, often, generally poor road maintenance in the rural areas, vehicle repairs again increased the costs of running the fleet.

The Trustees continued to hold regular management meetings and held an investigation into some historic accounting errors that came to light which, after a thorough investigation, were determined to be careless and unintentional, and arrangements were made to ensure that NACTA does not suffer loss, with financial controls being tightened. Work to update the Health and Safety Policy was carried out in conjunction with staff.

Towards the end of the year, additional Trustees' meetings were held along with a daytime staff/volunteer meeting aimed at developing a forward-looking strategy to meet developing challenges. During the year the impact of inflation was felt, with costs, particularly employment costs, increasing while income overall remained essentially flat, resulting in a deficit for the year.

The Manager and Trustees agreed on establishing a fundraising post: this would involve spreading the management role between the Finance Officer and the Transport Coordinator, with the current Manager stepping back to take on the part-time fundraising, combined with operating the provision of mobility scooters at outdoor and indoor events and representing NACTA in certain forums. This was to be put in place from March/April 2023, but the Manager's long-term sick leave has prevented carrying out the preparatory work needed to establish the arrangements; none-the-less the plans remain in place. There were continuing discussions with Teignbridge DC, along with help from an architect in order to enlarge of NACTA's offices and vehicle parking, this aimed improving the delivery of services and developing NACTA's ability to allow for the sale of more mobility and daily living aids. During the year two trustees stood down for health reasons: over the years, Jenny Allen has provided valuable service, especially reviewing and updating the charity's policies; because of the ill-health of his wife, the Chairman Nigel Canham, was unable to continue as Chairman and as a trustee, having lead the Board through his hard work and energy over what has been the Charity's most challenging period.

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Thanks and Acknowledgements

The Trustees offer their grateful thanks to the staff and volunteers for their continued commitment, especially during this challenging and stressful year. Without this commitment, the charity would not have been able to successfully provide its services aimed at benefiting the wider community in and around Newton Abbot, the western part of Teignbridge and into the South Hams.

The Trustees also offer their thanks for the continued level of financial support from statutory, charitable and voluntary bodies as well as from individuals; it is this support from the community that enables NACTA to provide its full range of services.

Particular thanks also to Newton Abbot Hospital League of Friends for the donation of £25,000 towards the purchase of a new vehicle.

Of special note are major grants and donations from:

Devon County Council;
Teignbridge District Council;
South Hams District Council;
Newton Abbot Town Council;
Kingsteignton Town Council;
Chudleigh Town Council;
Newton Abbot Carnival.

There were a number of donations from satisfied Ring & Ride passengers, Shopmobility users and their families, for which NACTA is very grateful.

FINANCIAL REVIEW

Reserves policy

The Reserves policy in the year was that funds were required:

1. To meet contractual liabilities should the charity have to close.
2. To provide sufficient working capital to cover delays in receipts, funding paid in arrears and any budgeted deficit and unexpected and unbudgeted costs.
3. To provide sufficient working capital, in the short term, in the event of a loss of major grant funding or a major contract or other income source.
4. To replace vehicles, equipment and other tangible fixed assets as they wear out.
5. To relocate and re-establish premises due to the proposed town centre development.

Amounts required to be held in designated reserves is reviewed annually.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a limited company, limited by guarantee and is controlled by its governing document, the Memorandum and Articles of Association dated 19th February 2008 as amended by a Special Resolution on 3rd July 2014.

Risk management

As explained above, the Trustees have assessed and acted upon their conclusions about the risks the charity could face and are satisfied that policies, procedures and systems are in place to mitigate exposure to major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06508034 (England and Wales)

Registered Charity number

1124719

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

Registered office

Multi Storey Car Park
Sherborne Road
Newton Abbot
Devon
TQ12 2QY

Trustees

K A Walter
J D Pike
J Allen Vice chair (resigned 5.4.23)
N Canham (resigned 19.6.23)
M J Hocking Chair
P Bullivant
A J Hall

Company Secretary

K A Walter

Independent Examiner

I P Barrett
Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

Approved by order of the board of trustees on and signed on its behalf by:

.....
M J Hocking - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

Independent examiner's report to the trustees of Newton Abbot Community Transport Association ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales and the Association of Charity Independent Examiners both of which are listed bodies.

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

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

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

I P Barrett FCA FCIE

Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

Date:

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		58,060	-	58,060	84,119
Charitable activities					
Transport and other activities		198,077	-	198,077	190,085
Investment income	2	603	-	603	434
Other income		<u>8,677</u>	<u>-</u>	<u>8,677</u>	<u>13,040</u>
Total		<u>265,417</u>	<u>-</u>	<u>265,417</u>	<u>287,678</u>
EXPENDITURE ON					
Charitable activities					
Transport and other activities		<u>298,137</u>	<u>-</u>	<u>298,137</u>	<u>299,044</u>
NET INCOME/(EXPENDITURE)		(32,720)	-	(32,720)	(11,366)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>202,414</u>	<u>25,600</u>	<u>228,014</u>	<u>239,380</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>169,694</u></u>	<u><u>25,600</u></u>	<u><u>195,294</u></u>	<u><u>228,014</u></u>

The notes form part of these financial statements

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

BALANCE SHEET

31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	7	40,778	-	40,778	54,164
CURRENT ASSETS					
Stocks	8	5,077	-	5,077	7,311
Debtors	9	26,771	-	26,771	31,132
Cash at bank and in hand		<u>100,969</u>	<u>25,600</u>	<u>126,569</u>	<u>140,963</u>
		132,817	25,600	158,417	179,406
CREDITORS					
Amounts falling due within one year	10	<u>(3,901)</u>	-	<u>(3,901)</u>	<u>(5,556)</u>
NET CURRENT ASSETS		<u>128,916</u>	<u>25,600</u>	<u>154,516</u>	<u>173,850</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>169,694</u>	<u>25,600</u>	<u>195,294</u>	<u>228,014</u>
NET ASSETS		<u>169,694</u>	<u>25,600</u>	<u>195,294</u>	<u>228,014</u>
FUNDS	12				
Unrestricted funds				169,694	202,414
Restricted funds				<u>25,600</u>	<u>25,600</u>
TOTAL FUNDS				<u>195,294</u>	<u>228,014</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

BALANCE SHEET - continued
31 March 2024

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 and were signed on its behalf by:

.....
M J Hocking - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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:

Wheelchairs and scooters-	30% of net book value per annum
Fixtures, fittings and equipment -	10% of net book value per annum
Motor vehicles -	30% of net book value per annum
Other equipment -	35% of net book value per annum

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

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

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.

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

2. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest receivable	<u>603</u>	<u>434</u>

3. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	<u>16,342</u>	<u>22,429</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. STAFF COSTS

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

	2024	2023
Administration	5	6
Drivers	<u>3</u>	<u>4</u>
	<u>8</u>	<u>10</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES TO 31ST MARCH 2023

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	59,119	25,000	84,119
Charitable activities			
Transport and other activities	190,085	-	190,085
Investment income	434	-	434
Other income	<u>13,040</u>	<u>-</u>	<u>13,040</u>
Total	<u>262,678</u>	<u>25,000</u>	<u>287,678</u>
EXPENDITURE ON			
Charitable activities			
Transport and other activities	299,044	-	299,044

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES TO 31ST MARCH 2023 - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(36,366)	25,000	(11,366)
Transfers between funds	<u>2,723</u>	<u>(2,723)</u>	<u>-</u>
Net movement in funds	(33,643)	22,277	(11,366)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>236,057</u>	<u>3,323</u>	<u>239,380</u>
TOTAL FUNDS CARRIED FORWARD	<u>202,414</u>	<u>25,600</u>	<u>228,014</u>

7. TANGIBLE FIXED ASSETS

	Wheelchairs and scooters £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2023	28,605	9,397	252,862	19,008	309,872
Additions	<u>-</u>	<u>2,410</u>	<u>-</u>	<u>546</u>	<u>2,956</u>
At 31 March 2024	<u>28,605</u>	<u>11,807</u>	<u>252,862</u>	<u>19,554</u>	<u>312,828</u>
DEPRECIATION					
At 1 April 2023	27,089	7,446	205,009	16,164	255,708
Charge for year	<u>554</u>	<u>436</u>	<u>14,357</u>	<u>995</u>	<u>16,342</u>
At 31 March 2024	<u>27,643</u>	<u>7,882</u>	<u>219,366</u>	<u>17,159</u>	<u>272,050</u>
NET BOOK VALUE					
At 31 March 2024	<u>962</u>	<u>3,925</u>	<u>33,496</u>	<u>2,395</u>	<u>40,778</u>
At 31 March 2023	<u>1,516</u>	<u>1,951</u>	<u>47,853</u>	<u>2,844</u>	<u>54,164</u>

8. STOCKS

	2024 £	2023 £
Stocks	<u>5,077</u>	<u>7,311</u>

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	15,785	18,628
Deposit on vehicle purchase	10,034	10,034
VAT	952	2,470
	<u>26,771</u>	<u>31,132</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	3,901	5,556
	<u>3,901</u>	<u>5,556</u>

11.

12. MOVEMENT IN FUNDS

	At 1.4.23	Net movement	At
	£	in funds	31.3.24
		£	£
Unrestricted funds			
General fund	(41,236)	(32,720)	(73,956)
Working Capital Reserve	26,500	-	26,500
Closure Reserve	45,850	-	45,850
Vehicle Replacement Reserve	151,300	-	151,300
Relocation Reserve	20,000	-	20,000
	<u>202,414</u>	<u>(32,720)</u>	<u>169,694</u>
Restricted funds			
Vehicle purchase grants	25,000	-	25,000
Shopmobility Unit	600	-	600
	<u>25,600</u>	<u>-</u>	<u>25,600</u>
TOTAL FUNDS	<u>228,014</u>	<u>(32,720)</u>	<u>195,294</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

12. 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	265,417	(298,137)	(32,720)
TOTAL FUNDS	<u>265,417</u>	<u>(298,137)</u>	<u>(32,720)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	16,937	(36,366)	(21,807)	(41,236)
Working Capital Reserve	26,550	-	(50)	26,500
Closure Reserve	43,500	-	2,350	45,850
Vehicle Replacement Reserve	129,070	-	22,230	151,300
Relocation Reserve	20,000	-	-	20,000
	236,057	(36,366)	2,723	202,414
Restricted funds				
Vehicle purchase grants	-	25,000	-	25,000
Shopmobility Unit	600	-	-	600
Collaborative Working	2,723	-	(2,723)	-
	3,323	25,000	(2,723)	25,600
TOTAL FUNDS	<u>239,380</u>	<u>(11,366)</u>	<u>-</u>	<u>228,014</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	262,678	(299,044)	(36,366)
Restricted funds			
Vehicle purchase grants	25,000	-	25,000
TOTAL FUNDS	<u>287,678</u>	<u>(299,044)</u>	<u>(11,366)</u>

The restricted grants are:

Devon County Council for Newton Abbot and Totnes & Dartmouth Ring & Ride
South Hams District Council for Totnes & Dartmouth Ring & Ride
Kingsteignton Town Council for Shopmobility unit

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

12. MOVEMENT IN FUNDS - continued

Co-op Community Fund for wheelchairs and leg raisers

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

14. COMPANY LIMITED BY GUARANTEE

The company has no share capital is limited by guarantee. If the company was wound up the liability of members to contribute to any deficit is limited to £5.

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Town and Parish Councils	5,000	5,550
Devon County Council- Totnes and Dartmouth Ring & Ride	8,703	8,393
Devon County Council- Newton Abbot Ring & Ride	26,107	24,151
Teignbridge District Council - voluntary	7,610	7,610
South Hams District Council- Totnes and Dartmouth Ring & Ride	7,370	7,370
Sundry donations & fundraising	3,270	6,045
Grants	-	25,000
	58,060	84,119
Investment income		
Bank interest receivable	603	434
Charitable activities		
Transport revenue - general services	28,084	31,854
Ring & Ride fares	8,507	10,132
ShopMobility hires	13,094	11,175
Community equipment prescriptions	57,510	52,389
Devon County Council School & Community Bus Contracts	90,882	84,535
	198,077	190,085
Other income		
Bus Service Operators Grant	2,481	5,654
Disability aid sales	6,196	7,386
	8,677	13,040
Total incoming resources	265,417	287,678
EXPENDITURE		
Charitable activities		
Wages	56,447	46,809
Rent and rates	1,642	1,888
Insurance	2,597	2,118
Light and heat	3,192	961
Telephone and IT support	2,248	3,730
General office expenses	4,632	7,961
Volunteers' travel expenses	2,407	4,100
Carried forward	73,165	67,567

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

	2024 £	2023 £
Charitable activities		
Brought forward	73,165	67,567
Repairs and maintenance of scooters	2,620	1,567
Premises maintenance	899	2,348
Community prescription equipment	44,370	32,116
Vehicle fuel costs	17,603	21,469
Vehicle repairs and maintenance	33,056	21,063
Vehicle insurance	9,050	9,890
Vehicle licences	2,054	1,960
Other vehicle costs	4,225	2,623
Volunteer drivers' expenses	7	83
Management, finance and administration wages	89,312	113,063
Training	1,453	305
Depreciation of wheelchairs and scooters	554	650
Depreciation of fixtures and fittings	436	677
Depreciation of motor vehicles	14,357	20,510
Depreciation of computer equipment	995	592
	294,156	296,483
Support costs		
Finance		
Accountancy	3,981	2,561
Total resources expended	298,137	299,044
Net expenditure	<u>(32,720)</u>	<u>(11,366)</u>

Accounts

REGISTERED COMPANY NUMBER: 06508034 (England and Wales)
REGISTERED CHARITY NUMBER: 1124719

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

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for the Year Ended 31 March 2023

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NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objects of the charity are

To provide a community transport service for:

- persons who have a special need of such facilities because they are disabled, infirm, elderly or poor,
- young people who have a need of a transport service so that they may take advantage of recreational or leisure facilities designed to improve their conditions of life,
- persons living in isolated areas where there are no adequate public transport services, and
- charitable groups.

To relieve the needs, and promote the independence, of any persons with disabilities which restrict their mobility, but who are capable of using the equipment the service has to offer by providing:

- premises, with suitable parking facilities, which are easily accessible to disabled persons,
- electric or manual wheelchairs and scooters, and basic instruction in the use thereof, on loan to enable users to access shopping areas, businesses, places of interest etc., and
- the supply and delivery of daily living aids that assist mobility or compensate for varying degrees of immobility or disability to persons coming within the descriptions above who have a personal need of such daily living aids evidenced where appropriate by prescription and who, because they come within such descriptions, would otherwise have difficulty in obtaining them.

The charity will serve principally the areas of Newton Abbot and the surrounding parishes of West Teignbridge and East Dartmoor. Journeys may be undertaken to other areas of the UK to satisfy the requirements of organisations and groups that use the facilities to provide tours or other trips on behalf of beneficiaries.

Public benefit

The trustees have taken account of the Charity Commission guidance on public benefit and consider that all of the activities of the charity fall within the scope of the guidance and have provided benefit to the general public.

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE
Charitable activities

The year has again been developing and promoting services to, almost, a newer cohort of users two years on from the cessation of services during the COVID lockdown. Shopmobility usage has continued to grow slowly both daily hires and of longer term hires of scooters. The continued push by the Manager to provide mobility scooters at outdoor and indoor events has not only provided a valuable service to event organisers and visitors, it has brought in useful income. Ring and Ride services have continued both in Teignbridge and South Hams, with some users transferring on arrival in Newton Abbot to use our Shopmobility service. The provision of NACTA mini-buses for other charities, care homes and schools has developed over the year, though because of a shortage of volunteer drivers, there have been no day trips or coffee mornings. Volunteer drivers, however, still provide the valuable Community Car Scheme allowing people to keep hospital and other health related appointments. NACTA still operate three timetabled bus routes and school transport under contract to Devon CC, providing valuable additional revenue. TCES, continued to operate successfully, making a valuable contribution; the service involves the provision of mobility and daily living aids for Social Services' clients, often to enable people to leave hospital and live safely at home.

As with many charities, there is shortage of volunteers; a shortage of drivers and to provide office support and this has been a major problem throughout the year. This was compounded by the need for staff to take accumulated annual leave entitlement built up over the COVID lockdown which meant that for many weeks during the year, the organisation was operating on reduced staffing. This meant that in the office, staff have had to double up on duties. This created an even greater problem, along with additional management stress, because the Transport Coordinator and Finance Officer have also had to step in as driver for school transport and timetabled bus routes. The Manager arranged numerous events and local newspaper items aimed at promoting the service and especially recruiting volunteers, most with the active participation of the trustees. She also attended like-minded organisations in order to "spread the word" and to seek financial support where this was possible: the local Hospital League of Friends donated £25K towards a new vehicle with bespoke adaptations; local councillors donated money that enabled the installation of CCTV equipment to provide improved security for overnight vehicle parking.

The usual Health and Safety checks were undertaken in the office and vehicles underwent their regular checks and maintenance to meet DVLA regulations. The vehicles were also cleaned to ensure a hygienic and safe environment for passengers and drivers. With the narrow lanes and, often, generally poor road maintenance in the rural areas, vehicle repairs again increased the costs of running the fleet.

The Trustees continued to hold regular management meetings and held an investigation into some historic accounting errors that came to light which, after a thorough investigation, were determined to be careless and unintentional, and arrangements were made to ensure that NACTA does not suffer loss, with financial controls being tightened. Work to update the Health and Safety Policy was carried out in conjunction with staff.

Towards the end of the year, additional Trustees' meetings were held along with a daytime staff/volunteer meeting aimed at developing a forward-looking strategy to meet developing challenges. During the year the impact of inflation was felt, with costs, particularly employment costs, increasing while income overall remained essentially flat, resulting in a deficit for the year.

The Manager and Trustees agreed on establishing a fundraising post: this would involve spreading the management role between the Finance Officer and the Transport Coordinator, with the current Manager stepping back to take on the part-time fundraising, combined with operating the provision of mobility scooters at outdoor and indoor events and representing NACTA in certain forums. This was to be put in place from March/April 2023, but the Manager's long-term sick leave has prevented carrying out the preparatory work needed to establish the arrangements; none-the-less the plans remain in place. There were continuing discussions with Teignbridge DC, along with help from an architect in order to enlarge of NACTA's offices and vehicle parking, this aimed improving the delivery of services and developing NACTA's ability to allow for the sale of more mobility and daily living aids. During the year two trustees stood down for health reasons: over the years, Jenny Allen has provided valuable service, especially reviewing and updating the charity's policies; because of the ill-health of his wife, the Chairman Nigel Canham, was unable to continue as Chairman and as a trustee, having lead the Board through his hard work and energy over what has been the Charity's most challenging period.

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Thanks and Acknowledgements

The Trustees offer their grateful thanks to the staff and volunteers for their continued commitment, especially during this challenging and stressful year. Without this commitment, the charity would not have been able to successfully provide its services aimed at benefiting the wider community in and around Newton Abbot, the western part of Teignbridge and into the South Hams.

The Trustees also offer their thanks for the continued level of financial support from statutory, charitable and voluntary bodies as well as from individuals; it is this support from the community that enables NACTA to provide its full range of services.

Particular thanks also to Newton Abbot Hospital League of Friends for the donation of £25,000 towards the purchase of a new vehicle.

Of special note are major grants and donations from:

Devon County Council;
Teignbridge District Council;
South Hams District Council;
Newton Abbot Town Council;
Kingsteignton Town Council;
Chudleigh Town Council;
Newton Abbot Carnival.

There were a number of donations from satisfied Ring & Ride passengers, Shopmobility users and their families, for which NACTA is very grateful.

FINANCIAL REVIEW

Reserves policy

The Reserves policy in the year was that funds were required:

1. To meet contractual liabilities should the charity have to close.
2. To provide sufficient working capital to cover delays in receipts, funding paid in arrears and any budgeted deficit and unexpected and unbudgeted costs.
3. To provide sufficient working capital, in the short term, in the event of a loss of major grant funding or a major contract or other income source.
4. To replace vehicles, equipment and other tangible fixed assets as they wear out.
5. To relocate and re-establish premises due to the proposed town centre development.

Amounts required to be held in designated reserves is reviewed annually.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a limited company, limited by guarantee and is controlled by its governing document, the Memorandum and Articles of Association dated 19th February 2008 as amended by a Special Resolution on 3rd July 2014.

Risk management

As explained above, the Trustees have assessed and acted upon their conclusions about the risks the charity could face and are satisfied that policies, procedures and systems are in place to mitigate exposure to major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06508034 (England and Wales)

Registered Charity number

1124719

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

Registered office

Multi Storey Car Park
Sherborne Road
Newton Abbot
Devon
TQ12 2QY

Trustees

K A Walter
J D Pike
J Allen Vice chair (resigned 5.4.23)
N Canham (resigned 19.6.23)
M J Hocking Chair
P Bullivant (appointed 25.5.22)
A J Hall (appointed 25.5.22)

Company Secretary

K A Walter

Independent Examiner

I P Barrett
Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

Approved by order of the board of trustees on 23rd November 2023 and signed on its behalf by:

..M J Hocking.....

Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

Independent examiner's report to the trustees of Newton Abbot Community Transport Association ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales and the Association of Charity Independent Examiners both of which are listed bodies.

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

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

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

I P Barrett

Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

Date: .27th November 2023

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		59,119	25,000	84,119	72,184
Charitable activities					
Transport and other activities		190,085	-	190,085	198,273
Investment income	2	434	-	434	327
Other income		<u>13,040</u>	<u>-</u>	<u>13,040</u>	<u>9,396</u>
Total		<u>262,678</u>	<u>25,000</u>	<u>287,678</u>	<u>280,180</u>
EXPENDITURE ON					
Charitable activities					
Transport and other activities		<u>299,044</u>	<u>-</u>	<u>299,044</u>	<u>303,208</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	(36,366) <u>2,723</u>	25,000 <u>(2,723)</u>	(11,366) <u>-</u>	(23,028) <u>-</u>
Net movement in funds		(33,643)	22,277	(11,366)	(23,028)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>236,057</u>	<u>3,323</u>	<u>239,380</u>	<u>262,408</u>
TOTAL FUNDS CARRIED FORWARD		<u>202,414</u>	<u>25,600</u>	<u>228,014</u>	<u>239,380</u>

The notes form part of these financial statements

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

BALANCE SHEET - continued
31 March 2023

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 23rd November 2023 and were signed on its behalf by:

M J Hocking.....
Chair of Trustees

A handwritten signature in black ink, appearing to read 'M J Hocking', written over a dotted line.

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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:

Wheelchairs and scooters-	30% of net book value per annum
Fixtures, fittings and equipment -	10% of net book value per annum
Motor vehicles -	30% of net book value per annum
Other equipment -	35% of net book value per annum

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

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

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.

**NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023**

2. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest receivable	<u>434</u>	<u>327</u>

3. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	22,429	33,615
Deficit on disposal of fixed assets	<u>-</u>	<u>5,099</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. STAFF COSTS

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

	2023	2022
Administration	6	6
Drivers	<u>4</u>	<u>4</u>
	<u>10</u>	<u>10</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES TO 31ST MARCH 2022

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	72,184	-	72,184
Charitable activities			
Transport and other activities	198,273	-	198,273
Investment income	327	-	327
Other income	<u>9,396</u>	<u>-</u>	<u>9,396</u>
Total	<u>280,180</u>	<u>-</u>	<u>280,180</u>

**EXPENDITURE ON
Charitable activities**

Transport and other activities

303,208

-

303,208

**NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES TO 31ST MARCH 2022 - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)			
Transfers between funds	(23,028)	-	(23,028)
	<u>(2,723)</u>	<u>2,723</u>	<u>-</u>
Net movement in funds	(25,751)	2,723	(23,028)
RECONCILIATION OF FUNDS			
Total funds brought forward	261,808	600	262,408
	<u>261,808</u>	<u>600</u>	<u>262,408</u>
TOTAL FUNDS CARRIED FORWARD	<u>236,057</u>	<u>3,323</u>	<u>239,380</u>

7. TANGIBLE FIXED ASSETS

	Wheelchairs and scooters £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2022	28,605	9,397	252,862	17,263	308,127
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,745</u>	<u>1,745</u>
At 31 March 2023	<u>28,605</u>	<u>9,397</u>	<u>252,862</u>	<u>19,008</u>	<u>309,872</u>
DEPRECIATION					
At 1 April 2022	26,439	6,769	184,499	15,572	233,279
Charge for year	<u>650</u>	<u>677</u>	<u>20,510</u>	<u>592</u>	<u>22,429</u>
At 31 March 2023	<u>27,089</u>	<u>7,446</u>	<u>205,009</u>	<u>16,164</u>	<u>255,708</u>
NET BOOK VALUE					
At 31 March 2023	<u>1,516</u>	<u>1,951</u>	<u>47,853</u>	<u>2,844</u>	<u>54,164</u>
At 31 March 2022	<u>2,166</u>	<u>2,628</u>	<u>68,363</u>	<u>1,691</u>	<u>74,848</u>

8. STOCKS

	2023 £	2022 £
Stocks	<u>7,311</u>	<u>7,058</u>

**NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	18,628	13,941
Deposit on vehicle purchase	10,034	-
VAT	2,470	626
	<u>31,132</u>	<u>14,567</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	5,556	216
	<u>5,556</u>	<u>216</u>

11. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	16,937	(36,366)	(21,807)	(41,236)
Working Capital Reserve	26,550	-	(50)	26,500
Closure Reserve	43,500	-	2,350	45,850
Vehicle Replacement Reserve	129,070	-	22,230	151,300
Relocation Reserve	20,000	-	-	20,000
	<u>236,057</u>	<u>(36,366)</u>	<u>2,723</u>	<u>202,414</u>
Restricted funds				
Vehicle purchase grants	-	25,000	-	25,000
Shopmobility Unit	600	-	-	600
Collaborative Working	2,723	-	(2,723)	-
	<u>3,323</u>	<u>25,000</u>	<u>(2,723)</u>	<u>25,600</u>
TOTAL FUNDS	<u>239,380</u>	<u>(11,366)</u>	<u>-</u>	<u>228,014</u>

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

11. 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	262,678	(299,044)	(36,366)
Restricted funds			
Vehicle purchase grants	25,000	-	25,000
TOTAL FUNDS	<u>287,678</u>	<u>(299,044)</u>	<u>(11,366)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	56,228	(23,028)	(16,263)	16,937
Working Capital Reserve	23,700	-	2,850	26,550
Closure Reserve	51,630	-	(8,130)	43,500
Vehicle Replacement Reserve	110,250	-	18,820	129,070
Relocation Reserve	20,000	-	-	20,000
	261,808	(23,028)	(2,723)	236,057
Restricted funds				
Shopmobility Unit	600	-	-	600
Collaborative Working	-	-	2,723	2,723
	600	-	2,723	3,323
TOTAL FUNDS	<u>262,408</u>	<u>(23,028)</u>	<u>-</u>	<u>239,380</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	280,180	(303,208)	(23,028)
TOTAL FUNDS	<u>280,180</u>	<u>(303,208)</u>	<u>(23,028)</u>

The restricted grants are:

Devon County Council for Newton Abbot and Totnes & Dartmouth Ring & Ride
South Hams District Council for Totnes & Dartmouth Ring & Ride
Kingsteignton Town Council for Shopmobility unit
Co-op Community Fund for wheelchairs and leg raisers

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

13. COMPANY LIMITED BY GUARANTEE

The company has no share capital is limited by guarantee. If the company was wound up the liability of members to contribute to any deficit is limited to £5.

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Town and Parish Councils	5,550	5,691
Devon County Council- Totnes and Dartmouth Ring & Ride	8,393	8,362
Devon County Council- Newton Abbot Ring & Ride	24,151	25,084
Teignbridge District Council - voluntary	7,610	7,610
South Hams District Council- Totnes and Dartmouth Ring & Ride	7,370	7,370
Sundry donations & fundraising	6,045	17,367
Grants	<u>25,000</u>	<u>700</u>
	84,119	72,184
Investment income		
Bank interest receivable	434	327
Charitable activities		
Transport revenue - general services	31,854	24,099
Ring & Ride fares	10,132	9,014
ShopMobility hires	11,175	9,610
Community equipment prescriptions	52,389	57,627
Devon County Council School & Community Bus Contracts	84,535	82,536
Covid-19 support	<u>-</u>	<u>15,387</u>
	190,085	198,273
Other income		
Bus Service Operators Grant	5,654	2,393
Disability aid sales	<u>7,386</u>	<u>7,003</u>
	<u>13,040</u>	<u>9,396</u>
Total incoming resources	287,678	280,180
EXPENDITURE		
Charitable activities		
Wages	46,809	39,264
Rent and rates	1,888	1,623
Insurance	2,118	2,168
Light and heat	961	2,044
Telephone and IT support	3,730	2,931
General office expenses	7,961	6,016
Carried forward	<u>63,467</u>	<u>54,046</u>

This page does not form part of the statutory financial statements

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023

	2023 £	2022 £
Charitable activities		
Brought forward	63,467	54,046
Volunteers' travel expenses	4,100	3,589
Repairs and maintenance of scooters	1,567	2,817
Premises maintenance	2,348	3,528
Community prescription equipment	32,116	37,458
Vehicle fuel costs	21,469	16,521
Vehicle repairs and maintenance	21,063	18,657
Vehicle insurance	9,890	10,705
Vehicle licences	1,960	1,576
Other vehicle costs	2,623	3,162
Volunteer drivers' expenses	83	292
Management, finance and administration wages	113,063	108,578
Training	305	690
Depreciation of wheelchairs and scooters	650	929
Depreciation of fixtures and fittings	677	292
Depreciation of motor vehicles	20,510	31,484
Depreciation of computer equipment	592	910
Loss on sale of tangible fixed assets	-	5,099
	<u>296,483</u>	<u>300,333</u>
Support costs		
Finance		
Accountancy	<u>2,561</u>	<u>2,875</u>
Total resources expended	<u>299,044</u>	<u>303,208</u>
Net expenditure	<u>(11,366)</u>	<u>(23,028)</u>

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

FOR

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

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for the Year Ended 31 March 2022

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NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objects of the charity are

To provide a community transport service for:

- persons who have a special need of such facilities because they are disabled, infirm, elderly or poor,
- young people who have a need of a transport service so that they may take advantage of recreational or leisure facilities designed to improve their conditions of life,
- persons living in isolated areas where there are no adequate public transport services, and
- charitable groups.

To relieve the needs, and promote the independence, of any persons with disabilities which restrict their mobility, but who are capable of using the equipment the service has to offer by providing:

- premises, with suitable parking facilities, which are easily accessible to disabled persons,
- electric or manual wheelchairs and scooters, and basic instruction in the use thereof, on loan to enable users to access shopping areas, businesses, places of interest etc., and
- the supply and delivery of daily living aids that assist mobility or compensate for varying degrees of immobility or disability to persons coming within the descriptions above who have a personal need of such daily living aids evidenced where appropriate by prescription and who, because they come within such descriptions, would otherwise have difficulty in obtaining them.

The charity will serve principally the areas of Newton Abbot and the surrounding parishes of West Teignbridge and East Dartmoor. Journeys may be undertaken to other areas of the UK to satisfy the requirements of organisations and groups that use the facilities to provide tours or other trips on behalf of beneficiaries.

Public benefit

The trustees have taken account of the Charity Commission guidance on public benefit and consider that all of the activities of the charity fall within the scope of the guidance and have provided benefit to the general public.

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Post-pandemic, 2021/22 has again been a year of regaining levels of service usage within the COVID-19 regulations and advice, alongside an only slowly developing confidence in passengers and service users as the year progressed. Shopmobility scooter and wheelchair daily hires ran at approximately half of pre-pandemic levels, though longer-term hires were less affected. With the Devon County Show and many other outdoor events once again taking place as the year progressed, thanks to the initiative of the Manager and support from volunteers, the Shopmobility services to these events produced an income of approximately £6,000. The three Scheduled Bus routes and School Transport, operated under contract to Devon County Council, continued to run effectively, providing income increased on pre-pandemic levels. Ring & Ride services re-started in April 2021; the number of passengers has increased over the year and is getting back to 2019 levels. The Wheelchair Accessible Vehicle scheme continued to run using NACTA vehicles, rather than volunteers' own cars, though lack of volunteer drivers reduced the number of people that could be helped in providing for hospital visits, etc. Again, due to a lack of volunteer drivers, there have been no NACTA day trips or coffee mornings arranged. TCES, the provision of mobility and daily living aids for NHS/DCC, continued to operate highly successfully, producing income up on 2019 levels.

The reduction in the income from NACTA services has once again presented financial stresses on the charity; throughout, the manager and trustees monitored the situation closely and took action to reduce the effects of the reduced income. With the support of the Treasurer and Trustees, the Manager has applied for and received grants under the COVID-19 Job Retention Scheme (Furlough) and other grants from County, District and Town Councils. The Manager also continued to win the financial support of a range of local and national charitable bodies.

The Government JRS support reduced over the year and ended at the beginning of October 2021, when all employed office staff returned to pre-pandemic hours. In order to ensure high levels of health and hygiene for staff, volunteers and users, COVID precautions were maintained in the office and vehicles, only slightly being relaxed as the year progressed. Road vehicle servicing as per vehicle schedules and Shopmobility scooters/wheelchairs received their regular servicing. A second-hand 16-seat minibus was purchased to replace a no longer economically viable vehicle. In the office, all safety checks were carried out on the scheduled, regular basis.

Throughout the year the trustees continued their regular meeting virtually via Zoom and from October by face-to-face meetings. The charity's overall financial position and cash flow was monitored by the Treasurer and Finance Officer and by the whole Board quarterly. Policies were reviewed regularly on rotation, including the Reserves Policy and Conflict of Interest Policy. The Employees' Handbook was updated, now incorporating some earlier, stand-alone staff policies, and a Grievance Trustee was nominated. Ad hoc meetings were held to discuss premises, HR matters and other potential developments.

All NACTA services were publicised through local press and radio, remote presentations to healthcare professionals, participation in local organisations' meetings and talks to local groups. Newton Abbot Shopmobility twice featured on the front page of Shopmobility UK's national newsletter.

Talks with TDC councillors and officers continued regarding opportunities to move premises or extend the current building. Coming out of the pandemic, towards the end of the 2021/22 year, a NACTA Moving Forward Together evening event was held, involving employed staff, volunteers and trustees, aimed at developing a common vision and future direction for NACTA, most of which required much improved office space.

**NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022**

ACHIEVEMENT AND PERFORMANCE

Thanks and Acknowledgements

The Trustees offer their grateful thanks to the staff and volunteers for their continued commitment, especially during these challenging times, ensuring that the charity is able to successfully provide its services to the benefit of the wider community in and around Newton Abbot and the western part of Teignbridge, also Ring & Ride in the South Hams.

The Trustees also offer their thanks for the continued level of financial support from statutory, charitable and voluntary bodies as well as from individuals; it is this support from the community that enables NACTA to provide its range of services.

Of special note are major grants and donations from:

Devon County Council
Teignbridge District Council
South Hams District Council
Newton Abbot Town Council
Kingsteignton Town Council
Chudleigh Town Council
NFU Mutual, Newton Abbot
Arnold Clark Community Fund

Thanks are also due to Newton Abbot Rotary and Asda's Green Tokens scheme for their support this year.

There were a number of donations of money and equipment from satisfied passengers, Shopmobility users and their families, for which NACTA is very grateful.

FINANCIAL REVIEW

Reserves policy

The Reserves policy in the year was that funds were required:

1. To meet contractual liabilities should the charity have to close.
2. To provide sufficient working capital to cover delays in receipts, funding paid in arrears and any budgeted deficit and unexpected and unbudgeted costs.
3. To provide sufficient working capital, in the short term, in the event of a loss of major grant funding or a major contract or other income source.
4. To replace vehicles, equipment and other tangible fixed assets as they wear out.
5. To relocate and re-establish premises due to the proposed town centre development.

Amounts required to be held in designated reserves is reviewed annually.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a limited company, limited by guarantee and is controlled by its governing document, the Memorandum and Articles of Association dated 19th February 2008 as amended by a Special Resolution on 3rd July 2014.

Risk management

As explained above, the Trustees have assessed and acted upon their conclusions about the risks the charity could face and are satisfied that policies, procedures and systems are in place to mitigate exposure to major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06508034 (England and Wales)

Registered Charity number

1124719

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

Registered office

Multi Storey Car Park
Sherborne Road
Newton Abbot
Devon
TQ12 2QY

Trustees

K A Walter
J D Pike
J Allen Vice chair
N Canham Chairman
M J Hocking
D Griggs (resigned 1.7.21)
P Bullivant (appointed 25.5.22)
A J Hall (appointed 25.5.22)

Company Secretary

K A Walter

Independent Examiner

I P Barrett
FCA FCIE
Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

Approved by order of the board of trustees on 3rd November 2022 and signed on its behalf by:

.....
N Canham - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

Independent examiner's report to the trustees of Newton Abbot Community Transport Association ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

I P Barrett
FCA FCIE
Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

Date: 22nd November 2022

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		72,184	-	72,184	58,018
Charitable activities					
Transport and other activities		198,273	-	198,273	189,889
Investment income	2	327	-	327	943
Other income		<u>9,396</u>	<u>-</u>	<u>9,396</u>	<u>9,085</u>
Total		<u>280,180</u>	<u>-</u>	<u>280,180</u>	<u>257,935</u>
EXPENDITURE ON					
Charitable activities					
Transport and other activities		303,208	-	303,208	259,047
NET INCOME/(EXPENDITURE)		(23,028)	-	(23,028)	(1,112)
Transfers between funds	12	<u>(2,723)</u>	<u>2,723</u>	<u>-</u>	<u>-</u>
Net movement in funds		(25,751)	2,723	(23,028)	(1,112)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>261,808</u>	<u>600</u>	<u>262,408</u>	<u>263,520</u>
TOTAL FUNDS CARRIED FORWARD		<u>236,057</u>	<u>3,323</u>	<u>239,380</u>	<u>262,408</u>

The notes form part of these financial statements

**NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION**

BALANCE SHEET
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	7	74,848	-	74,848	86,732
CURRENT ASSETS					
Stocks	8	7,058	-	7,058	5,403
Debtors	9	14,567	-	14,567	4,924
Cash at bank and in hand		<u>139,800</u>	<u>3,323</u>	<u>143,123</u>	<u>171,996</u>
		161,425	3,323	164,748	182,323
CREDITORS					
Amounts falling due within one year	10	(216)	-	(216)	(6,647)
NET CURRENT ASSETS		<u>161,209</u>	<u>3,323</u>	<u>164,532</u>	<u>175,676</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>236,057</u>	<u>3,323</u>	<u>239,380</u>	<u>262,408</u>
NET ASSETS		<u>236,057</u>	<u>3,323</u>	<u>239,380</u>	<u>262,408</u>
FUNDS	12				
Unrestricted funds				236,057	261,808
Restricted funds				<u>3,323</u>	<u>600</u>
TOTAL FUNDS				<u>239,380</u>	<u>262,408</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

BALANCE SHEET - continued
31 March 2022

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 3rd November 2022 and were signed on its behalf by:

.....
N Canham - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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:

Wheelchairs and scooters-	30% of net book value per annum
Fixtures, fittings and equipment -	10% of net book value per annum
Motor vehicles -	30% of net book value per annum
Other equipment -	35% of net book value per annum

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

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

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.

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

2. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest receivable	<u>327</u>	<u>943</u>

3. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	33,615	13,483
Deficit on disposal of fixed assets	<u>5,099</u>	<u>1,557</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. STAFF COSTS

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

	2022	2021
Administration	6	6
Drivers	<u>4</u>	<u>4</u>
	<u>10</u>	<u>10</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES TO 31ST MARCH 2021

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	58,018	-	58,018
Charitable activities			
Transport and other activities	189,889	-	189,889
Investment income	943	-	943
Other income	<u>9,085</u>	<u>-</u>	<u>9,085</u>
Total	<u>257,935</u>	<u>-</u>	<u>257,935</u>
EXPENDITURE ON			
Charitable activities			
Transport and other activities	259,047	-	259,047

**NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES TO 31ST MARCH 2021 - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(1,112)	-	(1,112)

RECONCILIATION OF FUNDS

Total funds brought forward	262,920	600	263,520
TOTAL FUNDS CARRIED FORWARD	<u>261,808</u>	<u>600</u>	<u>262,408</u>

7. TANGIBLE FIXED ASSETS

	Wheelchairs and scooters £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2021	28,275	9,397	290,791	17,263	345,726
Additions	330	-	26,500	-	26,830
Disposals	-	-	(64,429)	-	(64,429)
At 31 March 2022	<u>28,605</u>	<u>9,397</u>	<u>252,862</u>	<u>17,263</u>	<u>308,127</u>
DEPRECIATION					
At 1 April 2021	25,510	6,477	212,345	14,662	258,994
Charge for year	929	292	31,484	910	33,615
Eliminated on disposal	-	-	(59,330)	-	(59,330)
At 31 March 2022	<u>26,439</u>	<u>6,769</u>	<u>184,499</u>	<u>15,572</u>	<u>233,279</u>
NET BOOK VALUE					
At 31 March 2022	<u>2,166</u>	<u>2,628</u>	<u>68,363</u>	<u>1,691</u>	<u>74,848</u>
At 31 March 2021	<u>2,765</u>	<u>2,920</u>	<u>78,446</u>	<u>2,601</u>	<u>86,732</u>

8. STOCKS

	2022 £	2021 £
Stocks	<u>7,058</u>	<u>5,403</u>

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	13,941	4,350
VAT	626	574
	<u>14,567</u>	<u>4,924</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	216	6,647
	<u>216</u>	<u>6,647</u>
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General fund	56,228	(23,028)	(16,263)	16,937
Working Capital Reserve	23,700	-	2,850	26,550
Closure Reserve	51,630	-	(8,130)	43,500
Vehicle Replacement Reserve	110,250	-	18,820	129,070
Relocation Reserve	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
	261,808	(23,028)	(2,723)	236,057
Restricted funds				
Shopmobility Unit	600	-	-	600
Collaborative Working	<u>-</u>	<u>-</u>	<u>2,723</u>	<u>2,723</u>
	<u>600</u>	<u>-</u>	<u>2,723</u>	<u>3,323</u>
TOTAL FUNDS	<u>262,408</u>	<u>(23,028)</u>	<u>-</u>	<u>239,380</u>

**NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

11. 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	280,180	(303,208)	(23,028)
TOTAL FUNDS	<u>280,180</u>	<u>(303,208)</u>	<u>(23,028)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	57,154	(1,112)	186	56,228
Working Capital Reserve	25,080	-	(1,380)	23,700
Closure Reserve	44,880	-	6,750	51,630
Vehicle Replacement Reserve	96,400	-	13,850	110,250
Relocation Reserve	20,000	-	-	20,000
C Ditchburn - legacy				
	<u>19,406</u>	<u>-</u>	<u>(19,406)</u>	<u>-</u>
	262,920	(1,112)	-	261,808
Restricted funds				
Shopmobility Unit	600	-	-	600
TOTAL FUNDS	<u>263,520</u>	<u>(1,112)</u>	<u>-</u>	<u>262,408</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	257,935	(259,047)	(1,112)
TOTAL FUNDS	<u>257,935</u>	<u>(259,047)</u>	<u>(1,112)</u>

The restricted grants are:

Devon County Council for Newton Abbot and Totnes & Dartmouth Ring & Ride
South Hams District Council for Totnes & Dartmouth Ring & Ride
Kingsteignton Town Council for Shopmobility unit
Co-op Community Fund for wheelchairs and leg raisers

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

13. COMPANY LIMITED BY GUARANTEE

The company has no share capital is limited by guarantee. If the company was wound up the liability of members to contribute to any deficit is limited to £5.

**NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Town and Parish Councils	5,691	3,450
Devon County Council- Totnes and Dartmouth Ring & Ride	8,362	7,596
Devon County Council- Newton Abbot Ring & Ride	25,084	22,787
Teignbridge District Council - voluntary	7,610	7,610
South Hams District Council- Totnes and Dartmouth Ring & Ride	7,370	7,370
Sundry donations & fundraising	17,367	5,041
Grants	700	4,164
	72,184	58,018
Investment income		
Bank interest receivable	327	943
Charitable activities		
Transport revenue - general services	24,099	9,312
Ring & Ride fares	9,014	3,283
ShopMobility hires	9,610	5,727
Community equipment prescriptions	57,627	48,804
Devon County Council School & Community Bus Contracts	82,536	79,009
Covid-19 support	15,387	43,754
	198,273	189,889
Other income		
Bus Service Operators Grant	2,393	4,941
Disability aid sales	7,003	4,144
	9,396	9,085
Total incoming resources	280,180	257,935
EXPENDITURE		
Charitable activities		
Wages	39,264	38,164
Rent and rates	1,623	1,400
Insurance	2,168	1,758
Light and heat	2,044	1,479
Telephone and IT support	2,931	4,966
General office expenses	6,016	4,573
Carried forward	54,046	52,340

**NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	2022 £	2021 £
Charitable activities		
Brought forward	54,046	52,340
Volunteers' travel expenses	3,589	1,678
Repairs and maintenance of scooters	2,817	691
Premises maintenance	3,528	2,068
Community prescription equipment	37,458	30,354
Vehicle fuel costs	16,521	10,208
Vehicle repairs and maintenance	18,657	24,577
Vehicle insurance	10,705	9,468
Vehicle licences	1,576	1,961
Other vehicle costs	3,162	3,127
Volunteer drivers' expenses	292	652
Management, finance and administration wages	102,997	98,974
Pensions	5,581	4,673
Training	690	160
Depreciation of wheelchairs and scooters	929	1,185
Depreciation of fixtures and fittings	292	325
Depreciation of motor vehicles	31,484	10,572
Depreciation of computer equipment	910	1,401
Loss on disposal of tangible fixed assets	5,099	1,557
	300,333	255,971
Support costs		
Finance		
Accountancy	2,875	3,076
Total resources expended	303,208	259,047
Net expenditure	(23,028)	(1,112)

Accounts

REGISTERED COMPANY NUMBER: 06508034 (England and Wales)
REGISTERED CHARITY NUMBER: 1124719

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

FOR

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

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for the Year Ended 31 March 2021

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NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objects of the charity are

To provide a community transport service for:

- persons who have a special need of such facilities because they are disabled, infirm, elderly or poor,
- young people who have a need of a transport service so that they may take advantage of recreational or leisure facilities designed to improve their conditions of life,
- persons living in isolated areas where there are no adequate public transport services, and
- charitable groups.

To relieve the needs, and promote the independence, of any persons with disabilities which restrict their mobility, but who are capable of using the equipment the service has to offer by providing:

- premises, with suitable parking facilities, which are easily accessible to disabled persons,
- electric or manual wheelchairs and scooters, and basic instruction in the use thereof, on loan to enable users to access shopping areas, businesses, places of interest etc., and
- the supply and delivery of daily living aids that assist mobility or compensate for varying degrees of immobility or disability to persons coming within the descriptions above who have a personal need of such daily living aids evidenced where appropriate by prescription and who, because they come within such descriptions, would otherwise have difficulty in obtaining them.

The charity will serve principally the areas of Newton Abbot and the surrounding parishes of West Teignbridge and East Dartmoor. Journeys may be undertaken to other areas of the UK to satisfy the requirements of organisations and groups that use the facilities to provide tours or other trips on behalf of beneficiaries.

Public benefit

The trustees have taken account of the Charity Commission guidance on public benefit and consider that all of the activities of the charity fall within the scope of the guidance and have provided benefit to the general public.

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Despite the challenges of 2020/2021, Newton Abbot Community Transport Association, working within the constraints of Government regulations and lockdowns, remained focussed on the provision of as close to the normal range of services to the community and, in particular, to the older less mobile users and passengers. Every effort was made to ensure the health and safety of its passengers, staff and volunteers, with supplies of appropriate equipment and installation of screens in the offices and on all vehicles.

Throughout the whole year NACTA continued to provide transport to health-related appointments, including Covid-19 vaccinations, with mostly paid staff, supported by a reduced number of volunteers, until it was considered safe for their return. Shopmobility continued with wheelchair provision aiding prompt hospital discharge and scooter hires helping less mobile people access essential shopping. The vital provision of mobility and daily living aids, in response to Occupational Therapists requests, supported the community and this in turn brought much-needed income for the charity. The three regular Scheduled Bus Services, operated under Section 22 regulations, also continued under contract to Devon CC and provided a life-line to essential shopping for passengers living in isolated rural areas. Again, these also provided an important source of income. School transport continued, for children of key workers, initially, then fully resumed as Government guidelines allowed.

Ring & Ride resumed after the first Lockdown was lifted and drivers' carefully supported those passengers wishing to venture out again for their own shopping.

Staff worked closely together in order to ensure that telephones were covered throughout normal opening hours and the office and Shopmobility were manned on restricted, but increasing hours as demand grew. Arrangements were made for some staff home-working and communication via email, phone and regular updates ensured that volunteers, staff, Shopmobility users, passengers and trustees remained in contact with NACTA and each other.

Road vehicles, Shopmobility scooters, wheelchairs and equipment received their regular servicing and office safety and equipment checks were carried out on the usual basis.

Trustees continued their regular meetings virtually via Zoom, discussing staffing and safeguarding matters with relevant staff, updating policies as required and reviewing the financial position and cash flow forecasts. Opportunities to apply for grants were taken up: Devon CC grants to supplement the costs of providing PPE, cleaning, sanitising, plus the necessary screens in the office and in all the vehicles; Government support, such as the Additional Restrictions Grant and Covid-19 Business Support Grant, plus the Job Retention Scheme (Furlough), used to part fund salaries for staff temporarily laid off or working reduced hours, all ensuring that NACTA was in good order to return to full operation when able to do so. The charity recorded reduced reserves, though, with the continuance of Devon CC, Teignbridge DC and South Hams DC annual operating grants, the end of year operating surplus was higher than estimated and the road vehicle fleet had been increased by one new 15-seat multi-purpose minibus, to be used for passengers and transportation of scooters, wheelchairs and equipment to local shows and events.

NACTA participated in consultations regarding Newton Abbot town centre developments and conducted a concerted 'Space for a Base for NACTA' campaign, resulting in positive discussions with Teignbridge DC regarding extension to the existing building. Opportunities for new NACTA initiatives were considered and funding to support new schemes sought. Further publicity from local press, radio and on-line was gained, especially following the Shopmobility Co-ordinator's receipt of a Torbay & South Devon NHS Foundation Trust Staff Heroes Award. The response following vandalism to four vehicles highlighted local support for NACTA in the form of practical help from suppliers and donations totalling £630 from individuals.

**NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION**

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Thanks and Acknowledgements

The Trustees offer their grateful thanks to the staff and volunteers for their continued commitment, especially during this challenging year, ensuring that the charity is able to successfully provide its services to the benefit of the wider community in and around Newton Abbot and the western part of Teignbridge, also Ring & Ride in the South Hams.

The Trustees also offer their thanks for the continued level of financial support from statutory, charitable and voluntary bodies as well as from individuals; it is this support from the community that enables NACTA to provide its range of services.

Of special note are major grants and donations from:

Devon County Council
Teignbridge District Council
South Hams District Council
Newton Abbot Town Council
Kingsteignton Town Council
Chudleigh Town Council
Legacy from late passenger Dorothy Ormerod

Thanks are also due to customers of Kingsteignton and Buckland Co-op and the Co-op Community Fund for their support again this year.

There were a number of donations from satisfied passengers, Shopmobility users and their families, for which NACTA is very grateful.

FINANCIAL REVIEW

Reserves policy

The Reserves policy in the year was that funds were required:

1. To meet contractual liabilities should the charity have to close.
2. To provide sufficient working capital to cover delays in receipts, funding paid in arrears and any budgeted deficit and unexpected and unbudgeted costs.
3. To provide sufficient working capital, in the short term, in the event of a loss of major grant funding or a major contract or other income source.
4. To replace vehicles, equipment and other tangible fixed assets as they wear out.
5. To relocate and re-establish premises due to the proposed town centre development.

Amounts required to be held in designated reserves is reviewed annually.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a limited company, limited by guarantee and is controlled by its governing document, the Memorandum and Articles of Association dated 19th February 2008 as amended by a Special Resolution on 3rd July 2014.

Risk management

As explained above, the Trustees have assessed and acted upon their conclusions about the risks the charity could face and are satisfied that policies, procedures and systems are in place to mitigate exposure to major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06508034 (England and Wales)

Registered Charity number

1124719

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

Registered office

Multi Storey Car Park
Sherborne Road
Newton Abbot
Devon
TQ12 2QY

Trustees

K A Walter
J D Pike
D G Bray Chairman (resigned 17.9.20)
J Allen Vice chair
N Canham Chairman
T Ash (resigned 2.10.20)
M J Hocking
D Griggs (appointed 22.10.20)

Company Secretary

K A Walter

Independent Examiner

I P Barrett
FCA FCIE
Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

Approved by order of the board of trustees on 16th September 2021 and signed on its behalf by:

.....
N Canham - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

Independent examiner's report to the trustees of Newton Abbot Community Transport Association ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

I P Barrett
FCA FCIE
Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

Date: 27th September 2021

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		58,018	-	58,018	78,328
Charitable activities					
Transport and other activities		189,889	-	189,889	200,293
Investment income	2	943	-	943	960
Other income		<u>9,085</u>	<u>-</u>	<u>9,085</u>	<u>13,410</u>
Total		257,935	-	257,935	292,991
EXPENDITURE ON					
Charitable activities					
Transport and other activities		259,047	-	259,047	286,220
		<u>259,047</u>	<u>-</u>	<u>259,047</u>	<u>286,220</u>
NET INCOME/(EXPENDITURE)		(1,112)	-	(1,112)	6,771
RECONCILIATION OF FUNDS					
Total funds brought forward		262,920	600	263,520	256,749
		<u>262,920</u>	<u>600</u>	<u>263,520</u>	<u>256,749</u>
TOTAL FUNDS CARRIED FORWARD		<u>261,808</u>	<u>600</u>	<u>262,408</u>	<u>263,520</u>

The notes form part of these financial statements

**NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION**

BALANCE SHEET
31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	7	86,732	-	86,732	48,241
CURRENT ASSETS					
Stocks	8	5,403	-	5,403	6,035
Debtors	9	4,924	-	4,924	23,065
Cash at bank and in hand		<u>171,396</u>	<u>600</u>	<u>171,996</u>	<u>196,445</u>
		181,723	600	182,323	225,545
CREDITORS					
Amounts falling due within one year	10	<u>(6,647)</u>	-	<u>(6,647)</u>	<u>(10,266)</u>
NET CURRENT ASSETS		<u>175,076</u>	<u>600</u>	<u>175,676</u>	<u>215,279</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>261,808</u>	<u>600</u>	<u>262,408</u>	<u>263,520</u>
NET ASSETS		<u>261,808</u>	<u>600</u>	<u>262,408</u>	<u>263,520</u>
FUNDS	12				
Unrestricted funds				261,808	262,920
Restricted funds				<u>600</u>	<u>600</u>
TOTAL FUNDS				<u>262,408</u>	<u>263,520</u>

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

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

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

BALANCE SHEET - continued
31 March 2021

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 16th September 2021 and were signed on its behalf by:

.....
N Canham - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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:

Wheelchairs and scooters-	30% of net book value per annum
Fixtures, fittings and equipment -	10% of net book value per annum
Motor vehicles -	30% of net book value per annum
Other equipment -	35% of net book value per annum

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

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

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.

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

2. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest receivable	<u>943</u>	<u>960</u>

3. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	13,483	18,707
(Deficit)/surplus on disposal of fixed assets	<u>1,557</u>	<u>(350)</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

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

	2021	2020
Administration	6	6
Drivers	<u>4</u>	<u>4</u>
	<u>10</u>	<u>10</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES TO 31ST MARCH 2020

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	41,171	37,157	78,328
Charitable activities			
Transport and other activities	200,293	-	200,293
Investment income	960	-	960
Other income	<u>13,410</u>	<u>-</u>	<u>13,410</u>
Total	255,834	37,157	292,991

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES TO 31ST MARCH 2020 - continued

EXPENDITURE ON

Charitable activities

Transport and other activities	249,063	37,157	286,220
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	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	6,771	-	6,771

RECONCILIATION OF FUNDS

Total funds brought forward	256,149	600	256,749
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TOTAL FUNDS CARRIED FORWARD	<u>262,920</u>	<u>600</u>	<u>263,520</u>
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7. TANGIBLE FIXED ASSETS

	Wheelchairs and scooters £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2020	28,275	9,397	268,116	17,263	323,051
Additions	-	-	53,781	-	53,781
Disposals	-	-	(31,106)	-	(31,106)
At 31 March 2021	<u>28,275</u>	<u>9,397</u>	<u>290,791</u>	<u>17,263</u>	<u>345,726</u>
DEPRECIATION					
At 1 April 2020	24,325	6,152	231,072	13,261	274,810
Charge for year	1,185	325	10,572	1,401	13,483
Eliminated on disposal	-	-	(29,299)	-	(29,299)
At 31 March 2021	<u>25,510</u>	<u>6,477</u>	<u>212,345</u>	<u>14,662</u>	<u>258,994</u>
NET BOOK VALUE					
At 31 March 2021	<u>2,765</u>	<u>2,920</u>	<u>78,446</u>	<u>2,601</u>	<u>86,732</u>
At 31 March 2020	<u>3,950</u>	<u>3,245</u>	<u>37,044</u>	<u>4,002</u>	<u>48,241</u>

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

8. STOCKS

	2021	2020
	£	£
Stocks	<u>5,403</u>	<u>6,035</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	4,350	8,093
Deposit on vehicle purchase	-	10,597
VAT	<u>574</u>	<u>4,375</u>
	<u>4,924</u>	<u>23,065</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	6,647	8,363
Accruals and deferred income	<u>-</u>	<u>1,903</u>
	<u>6,647</u>	<u>10,266</u>

**NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021**

11. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	57,154	(1,112)	186	56,228
Working Capital Reserve	25,080	-	(1,380)	23,700
Closure Reserve	44,880	-	6,750	51,630
Vehicle Replacement Reserve	96,400	-	13,850	110,250
Relocation Reserve	20,000	-	-	20,000
C Ditchburn - legacy				
	<u>19,406</u>	<u>-</u>	<u>(19,406)</u>	<u>-</u>
	262,920	(1,112)	-	261,808
Restricted funds				
Shopmobility Unit	600	-	-	600
	<u>600</u>	<u>-</u>	<u>-</u>	<u>600</u>
TOTAL FUNDS	<u>263,520</u>	<u>(1,112)</u>	<u>-</u>	<u>262,408</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	257,935	(259,047)	(1,112)
	<u>257,935</u>	<u>(259,047)</u>	<u>(1,112)</u>
TOTAL FUNDS	<u>257,935</u>	<u>(259,047)</u>	<u>(1,112)</u>

**NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	100,049	(12,635)	(30,260)	57,154
Working Capital Reserve	23,500	-	1,580	25,080
Closure Reserve	33,900	-	10,980	44,880
Vehicle Replacement Reserve	78,700	-	17,700	96,400
Relocation Reserve	20,000	-	-	20,000
 C Ditchburn-legacy	 -	 19,406	 -	 19,406
	256,149	6,771	-	262,920
Restricted funds				
Shopmobility Unit	600	-	-	600
TOTAL FUNDS	256,749	6,771	-	263,520

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	236,428	(249,063)	(12,635)
 C Ditchburn-legacy	 19,406	 -	 19,406
	255,834	(249,063)	6,771
Restricted funds			
Totnes and Dartmouth Ring & Ride			
	21,971	(21,971)	-
Newton Abbot Ring & Ride	15,186	(15,186)	-
	37,157	(37,157)	-
TOTAL FUNDS	292,991	(286,220)	6,771

The restricted grants are:

Devon County Council for Newton Abbot and Totnes & Dartmouth Ring & Ride
South Hams District Council for Totnes & Dartmouth Ring & Ride
Kingsteignton Town Council for Shopmobility unit
Co-op Community Fund for wheelchairs and leg raisers

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

12. CAPITAL COMMITMENTS

	2021	2020
	£	£
Contracted but not provided for in the financial statements	<u>-</u>	<u>43,193</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

14. COMPANY LIMITED BY GUARANTEE

The company has no share capital is limited by guarantee. If the company was wound up the liability of members to contribute to any deficit is limited to £5.

**NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Town and Parish Councils	3,450	3,500
Devon County Council- Totnes and Dartmouth Ring & Ride	7,596	14,601
Devon County Council- Newton Abbot Ring & Ride	22,787	15,186
Teignbridge District Council - voluntary	7,610	7,610
South Hams District Council- Totnes and Dartmouth Ring & Ride	7,370	7,370
Sundry donations & fundraising	5,041	28,157
Grants	<u>4,164</u>	<u>1,904</u>
	58,018	78,328
Investment income		
Bank interest receivable	943	960
Charitable activities		
Transport revenue - general services	9,312	39,985
Excursions	-	3,543
Ring & Ride fares	3,283	10,498
ShopMobility hires	5,727	16,074
Community equipment prescriptions	48,804	53,095
Devon County Council School & Community Bus Contracts	79,009	77,098
Covid-19 support	<u>43,754</u>	<u>-</u>
	189,889	200,293
Other income		
Bus Service Operators Grant	4,941	4,700
Disability aid sales	4,144	8,697
General sales	<u>-</u>	<u>13</u>
	<u>9,085</u>	<u>13,410</u>
Total incoming resources	257,935	292,991
EXPENDITURE		
Charitable activities		
Wages	38,164	35,856
Rent and rates	1,400	2,361
Insurance	1,758	1,302
Light and heat	1,479	2,006
Carried forward	42,801	41,525

NEWTON ABBOT COMMUNITY
TRANSPORT ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	2021 £	2020 £
Charitable activities		
Brought forward	42,801	41,525
Telephone and IT support	4,966	1,829
General office expenses	4,573	4,065
Volunteers' travel expenses	1,678	3,873
Repairs and maintenance of scooters	691	2,855
Premises maintenance	2,068	4,419
Community prescription equipment	30,354	33,347
Community prescription equipment installation	-	2,730
Vehicle fuel costs	10,208	23,510
Vehicle repairs and maintenance	24,577	26,962
Vehicle insurance	9,468	7,228
Vehicle licences	1,961	1,927
Other vehicle costs	3,127	3,643
Volunteer drivers' expenses	652	3,270
Management, finance and administration wages	98,974	97,718
Pensions	4,673	5,061
Training	160	1,388
Depreciation of wheelchairs and scooters	1,185	1,692
Depreciation of fixtures and fittings	325	719
Depreciation of motor vehicles	10,572	15,876
Depreciation of computer equipment	1,401	420
Loss on sale of tangible fixed assets	<u>1,557</u>	<u>(350)</u>
	255,971	283,707
Support costs		
Finance		
Accountancy	<u>3,076</u>	<u>2,513</u>
Total resources expended	<u>259,047</u>	<u>286,220</u>
Net (expenditure)/income	<u>(1,112)</u>	<u>6,771</u>

