

BRENTWOOD COMMUNITY TRANSPORT

England & Wales · Charity number 1135063

Details

Status Registered

Legal form Charitable company

Company number [07024763](#)

Registered 2010-03-22

Register [View on the Charity Commission register](#)

Contact

Address Chief Executive Officer
Brentwood Community Transport
Unit 11a
The Baytree Centre
Brentwood
CM14 4BX

Phone 01277228080

Email enquiries@brentwoodct.co.uk

Website www.brentwoodct.co.uk

Activities

Objects: TO PROVIDE A COMMUNITY TRANSPORT SERVICE TO IN THE MAIN, BUT NOT LIMITED TO, THE RESIDENTS OF BRENTWOOD WHO ARE IN NEED OF SUCH A SERVICE BECAUSE OF AGE, SICKNESS OR DISABILITY (MENTAL OR PHYSICAL), OR POVERTY, OR BECAUSE OF A LACK OF ADEQUATE AND SAFE PUBLIC PASSENGER SERVICES

Activities: Provide transport options to people who find mainstream public transport difficult to access due to age, disability or geographical isolation. Assist the charitable work of organisations engaged in promoting social benefits to their members by providing appropriate transport solutions. Help minimise social exclusion, by providing affordable mobility accessible transport solutions.

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, Economic/community Development/employment
- **Who:** Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** BRENTWOOD
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£319,793	£309,613	-	-
2024-03-31	£320,247	£296,787	-	-
2023-03-31	£313,680	£261,212	-	-
2022-03-31	£252,713	£255,619	-	-
2021-03-31	£226,374	£174,924	-	-

Trustees

Name	Role	Appointed
Steven Richardson	Chair	2020-10-01
Cliff Poppy		2023-11-30
Clive Bennett		2023-02-23
PHILIP CHRISTOPHER MYNOTT		2012-04-04
Steven Nicholls		2017-06-15

BRENTWOOD COMMUNITY TRANSPORT

England & Wales - Charity number 1135063

Accounts

Company No. 07024763

Charity No. 1135063

Brentwood Community Transport
For the Year Ended 31 March 2025

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Trustees' Annual Report

The Trustees present their report and accounts for the financial year ended 31 March 2025. The report complies with the Charities Act 2011 and the Companies Act 2006, the Memorandum and Articles of Association, the Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 published in October 2019. The report and accounts also comply with and prepared to meet the requirements of a directors' report and accounts for Companies Act purposes.

Brief History

Brentwood Community Transport (BCT) was officially formed in May 2001 and operated under the umbrella of Essex County Council. In 2009, the organisation became independent and a charity. The new organisation was first registered at Companies House in September 2009, and a charity in March 2010. It began trading at the beginning of March 2010 when all employees transferred from Essex County Council to the new organisation.

Objectives and Activities

In setting our objectives and planning our activities, the Trustees have considered the Charity Commission's general guidance on public benefit. All income received by the charity has been applied to the provision of the charity's aims.

The BCT's principal objectives can be summarised as follows:

To uphold the principles of the Charity. Namely:

- To provide transport options for anyone who, for whatever reason, is unable to use mainstream public transport. These reasons include but are not limited to age, illness or geographical isolation.
- To assist the charitable work of organisations engaged in promoting social benefits for such persons through the provision of appropriate transport solutions.
- To help minimise social exclusion, by providing affordable mobility accessible transport solutions to needy individuals, and to provide sustainable transport solutions to community statutory and non-statutory organisations.

The main activities comprise the following:

- Accessible Vehicle Service – designed for the residents of Brentwood who are unable to access a standard vehicle due to disability.
- Minibus Brokerage – consists of a pool of vehicles, providing groups with an option of using a vehicle when required without the expense of owning and running a vehicle themselves.

- Social Car Scheme – a service providing local journeys for residents who can access a standard vehicle but are unable to use public transport.
- 808 Registered Bus Route – A local registered Section 22 bus route providing transport for members of the public giving access to Brentwood Community Hospital and local shopping services in Brentwood.
- St Helens School - Working in partnership with the parents of children attending St Helens school. Providing school transport for rurally isolated children attending St Helens School and unable to access public transport.

Achievements and Performance

In the 12 months to 31 March 2025, the Charity continued to experience a recovery from the COVID 19 pandemic and have returned to full services. The Social Car service has been impacted by several factors not limited to the HMRC Approved Milage Allowance payment (AMAP) rate of reimbursement to volunteers has not been amended since 2021. Motoring cost are now 41.8% higher than in 2012, an inflation uplift is long overdue to keep payments to BCT volunteers affordable. This along with increase in cost of living in today's economic climate is reducing the number of volunteers available. We are actively promoting volunteer roles within our organisation on all social media platforms and local forums.

Our Group transport has not returned to pre covid levels mainly due to several local groups disbanding post covid. We have space for growth in this area of which we are advertising our services within the local community groups. We do provide training but there are legal restrictions on vehicle licences limiting who can drive our bigger vehicles.

In the twelve months ending on 31 March 2025, we achieved the following results (2024 figures are shown in brackets).

- 170 (162) individual members
- 10 (12) group members, giving other charitable organisations access to transportation for their events.
- 47,766 (46,756) passenger journeys for the residents of Brentwood.
- St Helens School Service – For the children of St Helens School who are rurally isolated and unable to access public transport. This service was set up in partnership with the parents of the children travelling on the service.
- 36,309 (35,199) passenger journeys undertaken on the 808 Brentwood Community Hospital Shuttle Bus Service.
- Essex Community Foundation – Malcolm & Beryl Crook fund provided funding to help support the 808 Brentwood Community Hospital Shuttle Bus Service.

- Both Essex County Council and Brentwood Borough Council funding was maintained for a further year at the same level as in the previous year. However, the contract term was reduced from three years to one year.
- The agreement with Basildon Community Transport Services to provide cover for the role of Chief Executive Officer at Basildon was renewed. The Trustees believe that the contract with Basildon CT provides a cost-effective approach and both organisations benefit from resulting synergies. However, it is anticipated that, at some point, Basildon CT will recruit additional staff members and this arrangement may be terminated.

Business Operating Assumptions and Risk Statement

Preface

The current and future operating environment continues to remain very challenging for the Brentwood Community Transport Charity.

Operating Environment

Whilst financial impact of the COVID 19 pandemic has all but diminished, persistently higher inflation continues to have a material impact on passenger numbers. Furthermore, whilst the year-on-year change in inflation has fallen from its peak of 11.1% in October 2022, the overall price level remains elevated and this 'cost of living increase' materially impacts passenger numbers and our level of expenditures. Finally, we increases in salaries and wages, partially related to increases in the National Minimum Wage, add further increases in the cost base of the Charity.

Recent Developments

The demand on our 808 Brentwood Community Hospital Shuttle Bus has seen a significant increase in passenger numbers, they now exceed pre-pandemic levels. In November 2021 we increased our services for the parents of the children of St Helens school and added another vehicle to provide safe accessible transport to school. The demand for this service is still high and helping to reduce the congestion of vehicles in Sawers Hall Lane which is an increasing problem within our local area.

We have been very successful in bidding for funds for Essex Community Foundation the Malcolm and Beryl Crook Fund with funding toward the support of the 808-bus service.

We continue to have a shared CEO agreement with Basildon Community Transport which is an additional source of income and shared knowledge.

As a result of the theft of one of our vehicles, all our service vehicles have approved trackers fitted giving real time information. Not only is this sensible but is a now an increasingly common requirement of insurance companies.

Immediate Challenges

The Trustees of Brentwood Community Transport believes that the Charity provides an essential service to the local community and hope that this will continue over many years to come. However, our two main funding sources Essex County Council and Brentwood Borough Council remain under significant financial pressures.

The Future

The operating environment remains challenging. Although the rate of change of inflation has fallen since the peak of 11.1%, the price level remains stubbornly above the Bank of England's 2% target, and with the imposition of indiscriminate tariffs on global trade by the Trump administration, together with increases in food prices, and other costs, inflation rates globally look set to remain high, with a direct impact on household budgets and they may not return to the prior very low levels. The cost-of-living crisis continues to remain a key headwind in our operating environment and future planning horizon.

Key operating Assumptions

The following key assumptions have been discussed and agreed by the BCT Trustees as those most relevant and pertinent to the Charity's business and the economic and social environment within which it operates. These assumptions are fundamental to the outlook and underpin the Charity's future business strategy.

1. Brentwood Community Transport provides an essential public service to the residents of the Borough for whom the Charity provides a unique and important lifeline.
2. Brentwood Community Transport is funded, in part, by grants from Essex County Council, Brentwood Borough Council both of which are expected to continue, and via other sources although these other sources are, naturally, less certain.
3. The services provided by the Charity continue be restored post COVID-19 and we expect passenger demand to continue to increase.
4. Higher employer pension contributions and increases in National Minimum Wages continue to form a significant cost to the Charity.

Key Operating Risks

The Trustees have a duty to identify and review all risks to which the Charity is exposed (positive and negative) and carry out this duty and ensure appropriate controls are in place and any necessary action is taken to mitigate such negative risks. These include strong governance, together with clear operating procedures, and, where necessary, focussed training.

There are any number of risks to the operating assumptions listed above. These include but are not limited to the following.

1. Our assumptions on ongoing funding from Essex and Brentwood Councils are wrong.
2. Trustees believe that the reserves, as set out in this report, will be sufficient to maintain the existing services. Unexpectedly higher expenditures could mean that our reserves would fall at a faster rate than anticipated.
3. As with other Community Transport Charities, which came into existence in their current form, some 20 years ago, it is expected that the Trustees will need to consider and plan for the succession of senior staff members.

2024/25 - Financial Review (figures for 2023/24 are shown in brackets)

This financial year produced a surplus of £22,125 compared to a surplus of £23,460 in the prior year.

On the expenditure side, staff costs have increased quite significantly. This is due to significant increases in the National Minimum Wage and salary increases for other staff. Whilst we are extremely careful to manage cost increases generally many/ most of these increases are outside the immediate control of the Trustees. With respect to wages/ and salaries, the significantly higher inflation experienced since 2021 has materially impacted on our costs. Whilst the year-on-year change in inflation has moderated, the overall price level remains elevated with increases in motor vehicle repairs and servicing costs continues to be a significant cost to the Charity.

The Charity was able to purchase a second-hand Peugeot Boxer minibus for £13,125 which entered service in August 2024. This minibus has been named 'Iain' in memory of Iain Robertson our long-serving, kind, and hardworking volunteer. Iain worked for many years in the BCT office, and he sadly passed away in 2024. NB. As a result of this additional purchase the cost of depreciation increased somewhat modestly in the 2024/25 financial year.

Total income was £331,738 (prior year £320,247). Total expenditure was £309,613 (prior year £296,787). Total funds increased to £365,645 (prior year £343,520) comprising General Funds of £294,216 (prior year £263,978) and Designated Fixed Assets (representing the value of motor vehicles after depreciation) of £71,429 (prior year £79,542).

Reserves Policy

Our current policy is, in normal circumstances, to aim to maintain our reserves to provide six months of cover. In this financial year the level of General Funds of £294,216 expressed in relation to expenditure of £309,613 equates to 11.4 months (10.7 months).

Trustees believe that the reserves, as set out in this report, will provide sufficient resources to provide sufficient working capital for our expected needs.

Plans for the Future

We continue to look for opportunities to increase and improve the services we provide to residents.

Structure, Governance and Management

The company is governed by its Memorandum and Articles of Association incorporated on 21st September 2009 and subsequently amended by resolution at an Annual General Meeting, held on 16th July 2012.

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. The Management Committee, together with the Chief Executive Officer, meet at least four times a year. The Management Committee is responsible for the strategic direction and policy of the charity.

New Trustees are sought either through advertisements in the local press or introduced via networking and all applicants are interviewed. Skills matching forms an important part of the selection process.

The Chief Executive Officer is responsible for the day-to-day operational management of the Charity. At the start of the financial year, the Company employed two full time staff: one Chief Executive Officer and an Assistant Co-ordinator. Seven Minibus Drivers together with one Administrator were employed on a part time basis. In addition to their strategic and governance roles, the Trustees support the operations and the Chief Executive Officer through supervision and application of their expertise in business. At the end of the financial year, the Company employed two full time staff (Chief Executive Officer and Assistant Co-ordinator), five part time staff (one Administrators and five Minibus Drivers) and six casual hour contracted drivers.

Statement of Trustees' Responsibilities

The Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income or expenditure, for the year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going-concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company

and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reference and Administrative Details

Trustees

Steven Richardson, Chairman
Steven Nicholls, Treasurer
Phil Mynott
Clive Bennett
Cliff Poppy

Employees

Tina Tickner, CEO
Denise Terry-Roberts, Assistant Co-ordinator
Megha Gupta, Administrator
Tom Ellingford, Paid Driver
Jean Elliott, Paid Driver
Barrie Hindley, Paid Driver
Stephen King, Paid Driver
Mike Torrington, Paid Driver
Bryan Weal, Paid Driver

Changes to the board during this financial year:

There were no changes to the Trustee Board in the period.

NB. Steven Richardson's appointment as Chairman in 2023/24 was ratified at the 2024 AGM, during which the 2023/24 Financial Report and Accounts were approved unanimously by the attending Trustees and members attending.

Charity Number: 1135063
Company Number: 07024763

Registered

& Principal Office: Unit 11a
The Baytree Centre
Brentwood.
CM14 4BX

Primary Bankers CAF Bank Limited
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent.
ME19 4JQ

**Independent
Examiner**

John Eke F.C.I.E.
4 Stable Court
Malborough
Devon TQ7 3FB

Acknowledgements and thanks

We thank our much-valued volunteers, and we are sincerely grateful for all their help and continued support and without whom, the Charity could not function as it does currently.

Volunteer Social Car Drivers:

Keith Russell,
Brenda Dael
Jack Young

Volunteer Minibus Drivers (volunteers):

Cliff Poppy
Paul Burton

Volunteer Office staff:

None

In normal circumstance, driver volunteers mean we can provide many more journeys than would be possible with just paid drivers. Social car drivers use their own vehicles to provide local journeys and assistance for residents who can access a standard vehicle but are unable to use public transport; whereas Minibus drivers use our vehicles for the same purposes, except cannot access a standard vehicle, but are also able to cover absences of paid drivers. Similarly, office volunteers provide invaluable support in the areas of finance and statistics.

Signed by order of the Trustees



Steven Richardson - Chairman

Independent Examiner's Report to the Trustees of Brentwood Community Transport.

I report to the Charity Trustees on my examination of the accounts of the company for the year ended 31 March 2025, and which are set out on the subsequent pages.

Responsibilities and basis of report

As the Charity's Trustees of the company (and 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 charitable 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 2011 Act. In carrying out my examination I have followed the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a member and Fellow of the Association of Charity Independent Examiners which is one of the listed bodies.

I have completed my examination and 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 to enable a proper understanding of the accounts to be reached.

John Eke 

Fellow of the Association of Charity Independent Examiners. 4 Stable Court, Malborough,
Devon TQ7 3FB. Date: 24th October 2025

Statement of Financial Activities for the Year Ended 31 March 2025

	Unrestricted Funds		Restricted Funds		Total Funds	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Income and endowments from:						
Income from Investments	10,012	7,083	-	-	10,012	7,083
Donations and legacies	1,934	2,008	-	-	1,934	2,008
Charitable Activities Note 2	<u>319,793</u>	<u>311,156</u>	-	-	<u>319,793</u>	<u>311,156</u>
Total	331,738	320,247	-	-	331,738	320,247
Expenditure on:						
Charitable activities Note 3	309,613	296,787	-	-	309,613	296,787
Total	309,613	296,787	-	-	309,613	296,787
Net Income (Expenditure)	22,125	23,460	-	-	22,125	23,460
Net Movement in Funds	22,125	23,460	-	-	22,125	23,460
Reconciliation of Funds:						
Balances b/f	343,520	320,060	-	-	343,520	320,060
Balances c/f	365,645	343,520	-	-	365,645	343,520

This SOFA incorporates an Income and Expenditure account as required under the Companies Act 2006.

Statement of Financial Position as at 31 March 2025

	Further Details	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible assets	4		71,554		79,542
Current Assets					
Debtors	5	12,814		13,794	
Cash at bank		307,744		276,296	
VAT recoverable		-		-	
Total Current Assets		<u>320,558</u>		<u>290,090</u>	
Creditors	6	(22,820)		(19,957)	
Amounts falling due within one year					
VAT Liability		(3,645)		(6,155)	
Total Current Liabilities		<u>(26,465)</u>		<u>(26,112)</u>	
Net Current Assets			294,093		<u>263,978</u>
Rounding			<u>-2</u>		
Total Assets less Current Liabilities			<u>£365,645</u>		<u>£343,520</u>
Represented by Funds and Reserves:					
Restricted Funds	7		-		
Unrestricted Funds:					
Designated Fixed Assets Fund	7		71,429		79,542
General Funds			294,216		263,978
Total Charity Funds			<u>£365,645</u>		<u>£343,520</u>

For the year ending 31/03/2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- *The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,*
- *The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts*
- *These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with Financial Reporting Standard FRS 102.*

This report and financial statements were approved by the members of the committee on _____ and are signed on their behalf by:



Steven Richardson (Chairman)

Company Registration Number: 07024763. Charity Number: 1135063

Notes to the Financial Statements - Year Ended 31 March 2025

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with Accounting and Reporting by Charities: Statement Of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 published in October 2019 and comply with the Memorandum and Articles of Association of the Company and the Companies Act 2006.

Income and endowments

Income from donations and grants, including capital grants, is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably, except as follows:

- a) when donors specify that donations and grants given to the charity has a time related condition and must be used in future accounting periods, the income is deferred until those periods.
- b) when donors impose pre-conditions, which must be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

When donors specify that donations and grants, including capital grants, are for a particular, restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources as restricted funds when receivable.

Expenditure

All expenditure is accounted for on an accrual's basis. VAT is generally not included in expenditure as VAT is recoverable on the basis that passenger transport is zero-rated. Some expenditure, however, is outside the scope of VAT and as this VAT is not recoverable it is included in expenditure.

Governance

These costs relate to compliance with statutory requirements.

Depreciation

Major expenditure on tangible fixed assets costing over £500 will be capitalised. The cost of other items is written off as incurred.

Depreciation is calculated so as to write off the cost of the asset, less its estimated residual value, over the useful economic life of that asset on a straight-line basis as follows:

	Annual Rate
Office equipment	33.33 / 50%
Furniture & fittings	20%
Motor vehicles	20%

Taxation

The company is a charity within the meaning of section 505 of the Income and Corporation Taxes Act 1988. Accordingly, the company can claim relief from taxation in respect of income or capital gains received, to the extent that such income or gains are applied to exclusively charitable purposes.

The majority of our transportation income is zero rated with regard to VAT. This is in line with VAT Notice 744A March 2002 which allows zero rating when the vehicles used are designed or adapted to carry not less than ten passengers.

2. Income and Endowments from Charitable Activities

	Unrestricted	Restricted	Total	Total
	£	£	2025	2024
	£	£	£	£
Grants	102,570	-	102,570	105,166
Fares and Contracts	170,820	-	170,820	130,074
Membership (Minibus & Social Car)	1,056	-	1,056	1,097
Other Incoming Resources	<u>45,347</u>	-	<u>45,347</u>	<u>74,819</u>
Total	<u>319,793</u>	-	<u>319,793</u>	<u>311,156</u>

2.1. Grants

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
General (Essex County Council)	59,853	-	59,853	59,853
General (Brentwood B. Council)	26,536	-	26,536	26,536
ECF 808 Service Support Grant	9,300	-	9,300	3,750
BSOG	6,881	-	6,881	6,256
NHS 808 Grant	-	-	-	8,722
Total	<u>102,570</u>	<u>-</u>	<u>102,570</u>	<u>105,166</u>

2.2. Fares and Contracts

	2025	2024
	£	£
808 Route	5,541	4,624
St Helen's School	34,135	31,135
Fare Income & Concessionary	<u>131,144</u>	<u>94,315</u>
Total	<u>170,820</u>	<u>130,074</u>

2.3. Membership

	2025	2024
	£	£
Social car	1,006	1,077
Minibus	<u>50</u>	<u>20</u>
Total	<u>1,056</u>	<u>1,097</u>

2.4. Other Incoming Resources

	2025	2024
	£	£
Sale of Motor Vehicle	-	4,000
Insurance settlement on stolen vehicle	-	24,672
Driver Assessments	-	800
Contract with Basildon CT	<u>45,347</u>	<u>45,347</u>
Total	<u>45,347</u>	<u>74,819</u>

3. Expenditure on Charitable Activities

	2025	2024
	£	£
Staff Costs	196,354	188,682
Premises – rent	2,760	2,760
Vehicle running costs:		
Licences,	567	182
Repairs & Servicing	43,307	39,904
Fuel & Oil	13,158	14,196
Insurance	12,128	7,681
Consultancy Services	-	10,535
Miscellaneous Vehicle Expenses	3,280	3,928
Legal & professional	3,125	3,935
Office:		
Stationery, printing, & Telephone	1,627	1,036
Computer costs	8,603	5,149
Other miscellaneous payments	3,466	4,043
Depreciation	<u>21,238</u>	<u>14,756</u>
Total	<u>309,613</u>	<u>296,787</u>

3.1. Staff Costs:

	2025	2024
	£	£
Gross salaries	159,674	151,001
Employer NI	6,948	6,016
Employer Pension	29,011	30,804
NEST Pension	246	244
Clothing	475	17
Training	-	600
Total	<u>196,354</u>	<u>188,682</u>

Figure(s) for gross salaries includes payment(s) received from Basildon Community Transport for shared CEO Services. Total Staff Costs relating specifically to BCT for 2024/25 are £151,007 and for 2023/24 £143,335 (Ref 2.4).

3.2. Staff Nos:	2025		2024	
		FTE		FTE
Full time	2	2	2	2
Part time	<u>6</u>	<u>1.5</u>	<u>6</u>	<u>1.5</u>
Total	8	3.5	8	3.5

4. Tangible Assets

The Charity was formed in 2010 and the Tangible Assets forming the transfer, were valued at zero for the purposes of the accounts. These Tangible Assets were gifted to the Charity by Essex County Council and other assets were either loaned by Brentwood Borough Council or are at an age that they would be fully depreciated. Subsequently tangible assets acquired by the Charity (since 2010) were introduced into the accounts at their actual cost and will be written off at their disposal (sold or scrapped).

	Computer Equipment		Motor Vehicles		Combined Totals	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Costs as at start of year	3,770	3,770	246,967	188,742	250,737	192,512
Additions	-	-	13,125	91,766	13,125	91,766
Disposals	-	-	-	(33,541)	-	33,541
Costs as at end of year	<u>3,770</u>	<u>3,770</u>	<u>260,092</u>	<u>246,967</u>	<u>263,862</u>	<u>250,737</u>
Depreciation at start	3,770	3,770	167,425	182,616	171,195	189,980
Disposals	-	-	-	(33,531)	-	(33,541)
Charge in year	-	-	21,238	14,756	21,238	14,756
Depreciation at end	<u>3,770</u>	<u>3,770</u>	<u>188,663</u>	<u>167,425</u>	<u>192,433</u>	<u>171,195</u>
Carrying Value	0	0	71,429	79,542	71,429	79,542

5. Debtors

	2025	2024
	£	£
Trade Debtors	4,958	6,088
Other debtors	4,867	4,791
Prepayments	<u>2,988</u>	<u>2,915</u>
Total	<u>£12,814</u>	<u>£13,794</u>

6. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Other creditors	9,665	6,301
Accruals	4,365	4,726
Deferred Income	<u>8,790</u>	<u>8,930</u>
Total	<u>22,820</u>	<u>19,957</u>

7. Movement of Funds

	<u>Unrestricted Funds</u>			Total Funds
	General Funds	Designated Fixed Assets Fund	Restricted Funds	
	£	£	£	£
Brought forward 01 April 2025	263,978	79,542	-	343,520
Incoming Resources	331,738	-	-	331,738
Expenditure	(309,613)	-	-	(309,613)
Transfers	(13,125)	13,125	-	-
Transfer of depreciation	<u>21,238</u>	<u>(21,238)</u>	-	-
Carried forward	<u>294,216</u>	<u>71,429</u>	-	<u>365,645</u>

The Designated Fixed Assets Fund represents the net cost of fixed assets after depreciation. Movements (depreciation and transfers) for the prior year are applied at the start of each new financial year.

Any impairment losses are assessed and recognised as expenditure in the SOFA

8. Capital Commitments

None.

9. Contingent Liabilities

None.

BRENTWOOD COMMUNITY TRANSPORT

England & Wales - Charity number 1135063

Accounts

Company No. 07024763

Charity No. 1135063

Brentwood Community Transport
For the Year Ended 31 March 2024

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Trustees' Annual Report

The Trustees present their report and accounts for the financial year ended 31 March 2024. The report complies with the Charities Act 2011 and the Companies Act 2006, the Memorandum and Articles of Association, the Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 published September 2015. The report and accounts also comply with and prepared to meet the requirements of a directors' report and accounts for Companies Act purposes.

Brief History

Brentwood Community Transport (BCT) was officially formed in May 2001 and operated under the umbrella of Essex County Council. In 2009, the organisation became independent and a charity. The new organisation was first registered at Companies House in September 2009, and a charity in March 2010. It began trading at the beginning of March 2010 when all employees transferred from Essex County Council to the new organisation.

Objectives and Activities

In setting our objectives and planning our activities, the Trustees have considered the Charity Commission's general guidance on public benefit. All income received by the charity has been applied to the provision of the charity's aims.

The BCT's principal objectives can be summarised as follows:

To uphold the principles of the Charity. Namely:

- To provide transport options for anyone who, for whatever reason, is unable to use mainstream public transport. These reasons include but are not limited to age, illness or geographical isolation.
- To assist the charitable work of organisations engaged in promoting social benefits for such persons through the provision of appropriate transport solutions.
- To help minimise social exclusion, by providing affordable mobility accessible transport solutions to needy individuals, and to provide sustainable transport solutions to community statutory and non-statutory organisations.

The main activities comprise the following:

- Accessible Vehicle Service – designed for the residents of Brentwood who are unable to access a standard vehicle due to disability.
- Minibus Brokerage – consists of a pool of vehicles, providing groups with an option of using a vehicle when required without the expense of owning and running a vehicle themselves.

- Social Car Scheme – a service providing local journeys for residents who can access a standard vehicle but are unable to use public transport.
- 808 Registered Bus Route – A local registered Section 22 bus route providing transport for members of the public giving access to Brentwood Community Hospital and local shopping services in Brentwood.
- MIDAS (Minibus Driver Awareness Scheme) training.
- St Helens School - Working in partnership with the parents of children attending St Helens school. Providing school transport for rurally isolated children attending St Helens School and unable to access public transport.

Achievements and Performance

In the 12 months to 31 March 2024, the Charity continued to experience a recovery from the COVID 19 pandemic and have returned to full services. The Social Car service has been impacted by several factors not limited to the HMRC Approved Milage Allowance payment (AMAP) rate of reimbursement to volunteers has not been amended since 2021. Motoring cost are now 41.8% higher than in 2012, an inflation uplift is long overdue to keep payments to BCT volunteers affordable. This along with increase in cost of living in today's economic climate is reducing the number of volunteers available. We are actively promoting volunteer roles within our organisation on all social media platforms and local forums.

Our Group transport has not returned to pre covid levels mainly due to several local groups disbanding post covid. We have space for growth in this area of which we are advertising our services within the local community groups. We do provide training but there are legal restrictions on vehicle licences limiting who can drive our bigger vehicles.

In the twelve months ending on 31 March 2024, we achieved the following results (2023 figures are shown in brackets).

- 162 (160) individual members
- 12 (10) group members, giving other charitable organisations access to transportation for their events.
- 46,756 (42,919) passenger journeys for the residents of Brentwood.
- St Helens School Service – For the children of St Helens School who are rurally isolated and unable to access public transport. This service was set up in partnership with the parents of the children travelling on the service.
- 35,199 (30,354) passenger journeys undertaken on the 808 Brentwood Community Hospital Shuttle Bus Service.

- Essex Community Foundation – Malcolm & Beryl Crook fund provided funding to help support the 808 Brentwood Community Hospital Shuttle Bus Service.
- Both Essex County Council and Brentwood Borough Council funding was maintained for a further year at the same level as in the previous year. However, the contract term was reduced from three years to one year.
- The agreement with Basildon Community Transport Services to provide cover for the role of Chief Executive Officer at Basildon was renewed. The Trustees believe that the contract with Basildon CT provides a cost-effective approach and both organisations benefit from resulting synergies. However, it is anticipated that Basildon CT will recruit additional staff members and this arrangement may be terminated.

Business Operating Assumptions and Risk Statement

Preface

The current and future operating environment remains very challenging for the Brentwood Community Transport Charity.

Operating Environment

Whilst financial impact of the COVID 19 pandemic has all but diminished, the cost-of-living crisis continues to have a material impact on passenger numbers.

Recent Developments

The demand on our 808 Brentwood Community Hospital Shuttle Bus has seen a significant increase in passenger numbers, they now exceed pre-pandemic levels. In November 2021 we increased our services for the parents of the children of St Helens school and added another vehicle to provide safe accessible transport to school. The demand for this service is still high and helping to reduce the congestion of vehicles in Sawers Hall Lane which is an increasing problem within our local area.

We have been very successful in bidding for funds for Essex Community Foundation the Malcolm and Beryl Crook Fund with funding toward the support of the 808-bus service.

We continue to have a shared CEO agreement with Basildon Community Transport which is an additional source of income and shared knowledge.

During this period, we were targeted by criminals who stole one of our vehicles, this caused disruption to our valued services. We have now ensured all our vehicles have fitted trackers giving real time information. The insurance company have awarded a settlement for the vehicle and the future is to buy a future like for like second hand vehicle.

We have taken delivery of our new low floor Tucana bus to work on our scheduled 808 bus serving the Brentwood Community Hospital. This has been achieved with the help and support of Essex Community Foundation 'Malcolm and Bery Crook Fund in recognition of the funding the bus has been named 'Beryl' and is now running in service.

The Trustee board has experienced changes. Two new Trustees have joined the Board. After many years of service, David Minns has stepped down as Trustee and Chairman, and a new Chairman has been elected in his place. The Trustees and staff of the Brentwood Community Transport are grateful for David Minn's hard work and service over many years.

The Department for Transport have introduced Bus Servers Operators Grant + This scheme has been effective from 1/3/2023 and is intended to support the reform and consolidation of bus funding with the aim of developing long-term sustainability in the bus funding sector. It will run until 31/3/25. This assists with our section 22 808 local registered bus route

Immediate Challenges

The Trustees of Brentwood Community Transport believes that the Charity provides an essential service to the local community and hope that this will continue over many years to come. However, our two main finding sources Essex County Council and Brentwood Borough Council are both under significant financial pressures. In 2024/25, ECC revenues are expected to be £19.6 million of which just 5% is funded from the Government, 60% from Council Tax, and 35% from business rates. As a result, ECC and BBC both have a strong focus on costs. This is likely to continue.

The Future

The operating environment remains challenging. Although the rate of change of inflation has fallen since the peak of 11.1%, the price level remains elevated, and the cost-of-living crisis remains a key headwind in our operating environment and future planning horizon.

Key operating Assumptions

The following key assumptions have been discussed and agreed by the BCT Trustees as those most relevant and pertinent to the Charity's business and the economic and social environment within which it operates. These assumptions are fundamental to the outlook and underpin the Charity's future business strategy.

1. Brentwood Community Transport provides an essential public service to the residents of the Borough for whom the Charity provides a unique and important lifeline.

2. Brentwood Community Transport is funded, in part, by grants from Essex County Council and Brentwood Borough Council. This financial support is expected to continue.
3. The services provided by the Charity continue be restored towards pre-COVID-19 levels and we expect passenger demand to continue to increase.
4. The ongoing cost-of-living crisis means that passenger numbers may remain low.
6. Higher employer pension contributions and increases in National Minimum Wages continue to form a significant cost to the Charity.

Key Operating Risks

The Trustees have a duty to identify and review all risks to which the Charity is exposed (positive and negative) and carry out this duty and ensure appropriate controls are in place and any necessary action is taken to mitigate such negative risks. These include strong governance, together with clear operating procedures, and, where necessary, focussed training.

There are any number of risks to the operating assumptions listed above. These include but are not limited to the following.

1. Our assumptions on ongoing funding from Essex and Brentwood Councils are wrong.
2. Trustees believe that the reserves, as set out in this report, will be sufficient to maintain the existing services. Unexpectedly higher expenditures could mean that our reserves would fall at a faster rate than anticipated.

2023/24 - Financial Review (figures for 2022/23 are shown in brackets.)

This financial year produced a surplus of £23,460 compared to a surplus of £52,468 in the prior year. However, this surplus arose, almost entirely, from the insurance settlement in respect the vehicle that was stolen and the sale of an old vehicle which had passed its useful service life and would likely experience an increase in the cost of maintenance and repairs. The Trustees have tasked the CEO to explore the possibility of purchasing a second-hand vehicle to replace the one that was stolen. Given, the new vehicle 'Beryl' has entered service, there are no plans to replace the vehicle sold.

On the expenditure side, staff costs have increased quite significantly. This is due to significant increases in the National Minimum Wage and salary increases for other staff. Whilst we are extremely careful to manage cost increases generally, with respect to wages/ and salaries, the significantly higher inflation experienced since 2021 has not been helpful. Whilst the year-on-year change in inflation has moderated, the

overall price level remains elevated. There was an increase in motor vehicle repairs and servicing costs. There were significant difficulties in the procurement of the new motor vehicle 'Beryl'. Initially, there were difficulties in sourcing a suitable chassis from Volkswagen. Finally, one was sourced and was duly sent away for conversion. On arrival at the garage, it became apparent that it was the wrong chassis. This was a significant problem, and it became obvious and necessary to appoint Abbots in a consultancy capacity to source a chassis. After many hours work and numerous telephone calls, a suitable chassis was sourced. The cost of this consultancy was £10,535, and the professional help and advice received saved a lot of money. It is our practice to depreciate fixed assets for the first 60 months/ five years after entering service. After five years there is no further charge for depreciation. The arrival of the new minibus 'Beryl' meant that the cost of depreciation was much higher in 2023/24 than in the prior year(s).

Total income was £320,247 (£313,680). Total expenditure was (£296,787) (£261,212) Total funds increased to £343,520 (£320,060) comprising General Funds of £263,978 (£317,529) and Designated Fixed Assets (representing the value of motor vehicles after depreciation) of £79,542 (£2,532).

Reserves Policy

Our current policy is, in normal circumstances, to aim to maintain our reserves to provide six months of cover. In this financial year the level of General Funds of £263,978 expressed in relation to expenditure of £296,787 equates to 10.7 months (14.6 months). However, the planned purchase of a replacement vehicle highlighted in the Financial Review will reduce this figure in future years.

Trustees believe that the reserves, as set out in this report, will provide sufficient resources to provide sufficient working capital for our expected needs.

Plans for the Future

We continue to look for opportunities to increase and improve the services we provide to residents.

Structure, Governance and Management

The company is governed by its Memorandum and Articles of Association incorporated on 21st September 2009 and subsequently amended by resolution at an Annual General Meeting, held on 16th July 2012.

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. The Management Committee, together with the Chief Executive Officer, meet at least four times a year. The Management Committee is responsible for the strategic direction and policy of the charity.

New Trustees are sought either through advertisements in the local press or introduced via networking and all applicants are interviewed. Skills matching forms an important part of the selection process.

The Chief Executive Officer is responsible for the day-to-day operational management of the Charity. At the start of the financial year, the Company employed two full time staff: one Chief Executive Officer and an Assistant Co-ordinator. Seven Minibus Drivers together with one Administrator were employed on a part time basis. In addition to their strategic and governance roles, the Trustees support the operations and the Chief Executive Officer through supervision and application of their expertise in business. At the end of the financial year, the Company employed two full time staff (Chief Executive Officer and Assistant Co-ordinator) and nine part time staff (two Administrators and six Minibus Drivers).

Statement of Trustees' Responsibilities

The Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income or expenditure, for the year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going-concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

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

Reference and Administrative Details

Trustees

Steven Richardson, Chairman
Steven Nicholls, Treasurer
Phil Mynott
Clive Bennett
Cliff Poppy

Employees

Tina Tickner, CEO
Denise Terry-Roberts, Assistant Co-ordinator
Megha Gupta, Administrator
Tom Ellingford, Paid Driver
Jean Elliott, Paid Driver
Barrie Hindley, Paid Driver
Stephen King, Paid Driver
Driver
Mike Torrington, Paid Driver
Bryan Weal, Paid Driver

Changes to the board during this financial year:

Cliff Poppy: Joined at the 2023 AGM 3rd November 2023
David Minns: Resigned as BTC Chair effective AGM 3rd November 2023
Trustee Steven Richardson agreed to become Chairman effective 9 May 2024 and was duly elected by the Trustees a decision which will be ratified at the 2024 AGM.

Charity Number: 1135063
Company Number: 07024763

Registered

& Principal Office: Unit 11a
The Baytree Centre
Brentwood.
CM14 4BX

Primary Bankers CAF Bank Limited
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent.
ME19 4JQ

Independent Examiner John Eke F.C.I.E.
4 Stable Court
Malborough
Devon TQ7 3FB

Acknowledgements and thanks

We thank our much valued volunteers who have returned post Covid 19 . We are very grateful for all their help and support.

Volunteer Social Car Drivers:

Keith Russell,
Brenda Dael
Jack Young

Volunteer Minibus Drivers (volunteers):

Cliff Poppy
Paul Burton

Volunteer Office staff:

Iain Robertson

In normal circumstance, driver volunteers mean we can provide many more journeys than would be possible with just paid drivers. Social car drivers use their own vehicles to provide local journeys and assistance for residents who can access a standard vehicle but are unable to use public transport; whereas Minibus drivers use our vehicles for the same purposes, except cannot access a standard vehicle, but are also able to cover absences of paid drivers.

Similarly, office volunteers provide invaluable support in the areas of finance and statistics.

Signed by order of the Trustees



Steven Richardson - Chairman

Independent Examiner's Report to the Trustees of Brentwood Community Transport.

I report to the Charity Trustees on my examination of the accounts of the company for the year ended 31 March 2024, and which are set out on the subsequent pages.

Responsibilities and basis of report

As the Charity's Trustees of the company (and 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 charitable 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 2011 Act. In carrying out my examination I have followed the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

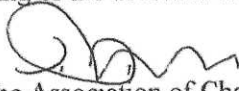
As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a member and Fellow of the Association of Charity Independent Examiners which is one of the listed bodies.

I have completed my examination and 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 to enable a proper understanding of the accounts to be reached.

John Eke


Fellow of the Association of Charity Independent Examiners. 4 Stable Court, Marlborough,
Devon TQ7 3FB. Date: 14th September 2024

Statement of Financial Activities for the Year Ended 31 March 2024

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024 £	2023 £	2024 £	2023 £	2024 £	2023 £
Income and endowments from:						
Income from Investments	7,083	2,652	-	-	7,083	2,652
Donations and legacies	2,008	2,169	-	-	2,008	2,169
Charitable Activities Note 2	<u>311,156</u>	<u>308,859</u>	-	-	<u>311,156</u>	<u>308,859</u>
Total	320,247	313,680	-	-	320,247	313,680
Expenditure on:						
Charitable activities Note 3	296,787	261,262	-	-	296,787	261,212
Total	296,787	261,212	-	-	296,787	261,212
Net Income (Expenditure)	23,460	52,468	-	-	23,460	52,468
Net Movement in Funds	23,460	52,468	-	-	23,460	52,468
Reconciliation of Funds:						
Balances b/f	320,060	267,592	-	-	320,060	267,592
Balances c/f	343,520	320,060	-	-	343,520	320,060

This SOFA incorporates an Income and Expenditure account as required under the Companies Act 2006.


Statement of Financial Position as at 31 March 2024

	Further Details	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible assets	4		79,542		2,532
Current Assets					
Debtors	5	13,794		42,467	
Cash at bank		276,296		303,508	
VAT recoverable		-		-	
Total Current Assets		<u>290,090</u>		<u>345,975</u>	
Creditors	6	(19,957)		(26,314)	
Amounts falling due within one year					
VAT Liability		<u>(6,155)</u>		<u>(2,132)</u>	
Total Current Liabilities		<u>(26,112)</u>		<u>(28,446)</u>	
Net Current Assets			<u>263,978</u>		<u>317,529</u>
Total Assets less Current Liabilities			<u>343,520</u>		<u>320,061</u>
Represented by Funds and Reserves:					
Restricted Funds	7		-		-
Unrestricted Funds:					
Designated Fixed Assets Fund	7		79,542		2,532
General Funds			263,978		317,529
Total Charity Funds			<u>£343,520</u>		<u>£320,061</u>

For the year ending 31/03/2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with Financial Reporting Standard FRS 102.

This report and financial statements were approved by the members of the committee on _____ and are signed on their behalf by:

 10/9/2024

Steven Richardson (Chairman)

Company Registration Number: 07024763. Charity Number: 1135063

Notes to the Financial Statements - Year Ended 31 March 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with Accounting and Reporting by Charities: Statement Of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 published in September 2015 and comply with the Memorandum and Articles of Association of the Company and the Companies Act 2006.

Income and endowments

Income from donations and grants, including capital grants, is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably, except as follows:

- a) when donors specify that donations and grants given to the charity has a time related condition and must be used in future accounting periods, the income is deferred until those periods.
- b) when donors impose pre-conditions, which must be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

When donors specify that donations and grants, including capital grants, are for a particular, restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources as restricted funds when receivable.

Expenditure

All expenditure is accounted for on an accrual's basis. VAT is generally not included in expenditure as VAT is recoverable on the basis that passenger transport is zero-rated. Some expenditure, however, is outside the scope of VAT and as this VAT is not recoverable it is included in expenditure.

Governance

These costs relate to compliance with statutory requirements.

Depreciation

Major expenditure on tangible fixed assets costing over £500 will be capitalised. The cost of other items is written off as incurred.

Depreciation is calculated so as to write off the cost of the asset, less its estimated residual value, over the useful economic life of that asset on a straight-line basis as follows:

	Annual Rate
Office equipment	33.33 / 50%
Furniture & fittings	20%
Motor vehicles	20%

Taxation

The company is a charity within the meaning of section 505 of the Income and Corporation Taxes Act 1988. Accordingly, the company can claim relief from taxation in respect of income or capital gains received, to the extent that such income or gains are applied to exclusively charitable purposes.

The majority of our transportation income is zero rated with regard to VAT. This is in line with VAT Notice 744A March 2002 which allows zero rating when the vehicles used are designed or adapted to carry not less than ten passengers.

2. Income and Endowments from Charitable Activities

	Unrestricted	Restricted	Total	Total
	£	£	2024	2023
	£	£	£	£
Grants	105,166	-	105,166	45,432
Fares and Contracts	130,074	-	130,074	116,690
Membership (Minibus & Social Car)	1,097	-	1,097	1,138
Other Incoming Resources	<u>74,819</u>	-	<u>74,819</u>	<u>45,599</u>
Total	<u>311,156</u>	-	<u>311,156</u>	<u>308,859</u>

2.1. Grants

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
General (Essex County Council)	59,853	-	59,853	59,853
General (Brentwood B. Council)	26,536	-	26,536	26,536
Essex Community Foundation	-	-	-	46,000
ECF 808 Service Support Grant	3,750	-	3,750	8,750
BSOG	6,256	-	6,256	4,293
NHS 808 Grant	<u>8,772</u>	-	<u>8,772</u>	
Total	<u>105,166</u>	<u>-</u>	<u>105,166</u>	<u>145,432</u>

2.2. Fares and Contracts

	2024	2023
	£	£
808 Route	4,624	3,862
St Helen's School	31,135	34,059
Fare Income & Concessionary	<u>94,315</u>	<u>78,769</u>
Total	<u>130,074</u>	<u>116,690</u>

2.3. Membership

	2024	2023
	£	£
Social car	1,077	1,058
Minibus	<u>20</u>	<u>80</u>
Total	<u>1,097</u>	<u>1,138</u>

2.4. Other Incoming Resources

	2024	2023
	£	£
Sale of Motor Vehicle	4,000	-
Insurance settlement on stolen vehicle	24,672	-
Driver Assessments	800	1,250
Contract with Basildon CT	<u>45,347</u>	<u>44,349</u>
Total	<u>74,819</u>	<u>45,599</u>

3. Expenditure on Charitable Activities

	2024	2023
	£	£
Staff Costs	188,682	175,143
Premises – rent	2,760	2,760
Vehicle running costs:		
Licences,	182	503
Repairs & Servicing	39,904	36,078
Fuel & Oil	14,196	16,461
Insurance	7,681	7,788
Consultancy Services	10,535	-
Miscellaneous Vehicle Expenses	3,928	1,947
Legal & professional	3,935	3,595
Office:		
Stationery, printing, & Telephone	1,036	1,572
Computer costs	5,149	8,322
Other miscellaneous payments	4,043	3,450
Depreciation	<u>14,756</u>	<u>3,594</u>
Total	<u>296,787</u>	<u>261,213</u>

3.1. Staff Costs:

	2024	2023
	£	£
Gross salaries	151,001	140,863
Employer NI	6,016	5,144
Employer Pension	30,804	28,913
NEST Pension	244	222
Clothing	17	-
Training	<u>600</u>	<u>-</u>
Total	<u>188,682</u>	<u>175,143</u>

Figure(s) for gross salaries includes payment(s) received from Basildon Community Transport for shared CEO Services. Total Staff Costs relating specifically to BCT for 2023/24 are £143,335 and for 2022/23 £130,794 (Ref 2.4).

3.2. Staff Nos:	2024		2023	
		FTE		FTE
Full time	2	2	2	2
Part time	<u>6</u>	<u>1.5</u>	<u>6</u>	<u>1.5</u>
Total	8	3.5	8	3.5

4. Tangible Assets

The Charity was formed in 2010 and the Tangible Assets forming the transfer, were valued at zero for the purposes of the accounts. These Tangible Assets were gifted to the Charity by Essex County Council and other assets were either loaned by Brentwood Borough Council or are at an age that they would be fully depreciated. Subsequently tangible assets acquired by the Charity (since 2010) were introduced into the accounts at their actual cost and will be written off at their disposal (sold or scrapped).

	Computer Equipment		Motor Vehicles		Combined Totals	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Costs as at start of year	3,770	3,770	188,742	188,742	192,512	192,512
Additions	-	-	91,766	-	91,766	-
Disposals	-	-	(33,541)	-	(33,541)	-
Costs as at end of year	<u>3,770</u>	<u>3,770</u>	<u>246,967</u>	<u>188,742</u>	<u>250,737</u>	<u>192,512</u>
Depreciation at start	3,770	3,770	186,210	182,616	189,980	186,386
Disposals	-	-	(33,531)	-	(33,531)	-
Charge in year	-	-	14,756	3,594	14,756	3,594
Depreciation at end	<u>3,770</u>	<u>3,770</u>	<u>167,425</u>	<u>186,210</u>	<u>171,175</u>	<u>189,980</u>
Carrying Value	0	0	79,542	2,532	79,542	2,532

5. Debtors

	2024	2023
	£	£
Trade Debtors	6,088	5,812
Other debtors	4,791	6,693
Prepayments	<u>2,915</u>	<u>29,962</u>
Total	<u>£13,794</u>	<u>42,467</u>

6. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Other creditors	6,301	2,691
Accruals	4,726	5,052
Deferred Income	<u>8,930</u>	<u>18,571</u>
Total	<u>19,957</u>	<u>26,314</u>

7. Movement of Funds

	<u>Unrestricted Funds</u>		Restricted Funds	Total Funds
	General Funds	Designated Fixed Assets Fund		
	£	£	£	£
Brought forward 01 April 2024	317,529	2,532	-	320,061
Incoming Resources	320,246	-	-	320,246
Expenditure	(296,787)	-	-	(296,787)
Transfers	(91,766)	91,766	-	-
Transfer of depreciation	<u>14,756</u>	<u>(14,756)</u>	-	-
Carried forward	<u>263,978</u>	<u>79,542</u>	-	<u>343,520</u>

The Designated Fixed Assets Fund represents the net cost of fixed assets after depreciation. Movements (depreciation and transfers) for the prior year are applied at the start of each new financial year.

Any impairment losses are assessed and recognised as expenditure in the SOFA

8. Capital Commitments

None.

9. Contingent Liabilities

None.

BRENTWOOD COMMUNITY TRANSPORT

England & Wales - Charity number 1135063

Accounts

Company No. 07024763

Charity No. 1135063

Brentwood Community Transport
For the Year Ended 31 March 2023

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Trustees' Annual Report

The Trustees present their report and accounts for the financial year ended 31 March 2023. The report complies with the Charities Act 2011 and the Companies Act 2006, the Memorandum and Articles of Association, the Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 published September 2015. The report and accounts also comply with and prepared to meet the requirements of a directors' report and accounts for Companies Act purposes.

Brief History

Brentwood Community Transport (BCT) was officially formed in May 2001 and operated under the umbrella of Essex County Council. In 2009, the organisation became independent and a charity. The new organisation was first registered at Companies House in September 2009, and a charity in March 2010. It began trading at the beginning of March 2010 when all employees transferred from Essex County Council to the new organisation.

Objectives and Activities

In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. All income received by the charity has been applied to the provision of the charity's aims.

The BCT's principal objectives can be summarised as follows:

To uphold the principles of the Charity. Namely:

- To provide transport options for anyone who, for whatever reason, is unable to use mainstream public transport. These reasons include but are not limited to age, illness or geographical isolation.
- To assist the charitable work of organisations engaged in promoting social benefits for such persons through the provision of appropriate transport solutions.
- To help minimise social exclusion, by providing affordable mobility accessible transport solutions to needy individuals, and also provide sustainable transport solutions to community statutory and non-statutory organisations.

The main activities comprise the following:

- Accessible Vehicle Service – designed for the residents of Brentwood who are unable to access a standard vehicle due to disability.
- Minibus Brokerage – consists of a pool of vehicles, providing groups with an option of using a vehicle when required without the expense of owning and running a vehicle themselves.

- Social Car Scheme – a service providing local journeys for residents who can access a standard vehicle but are unable to use public transport.
- 808 Shuttle Bus – A local registered Section 22 bus route providing transport for members of the public giving access to Brentwood Community Hospital and local shopping services in Brentwood.
- MIDAS (Minibus Driver Awareness Scheme) training.
- St Helens working in partnership with the parents from St Helens school. Providing school transport for rurally isolated children attending St Helens School and unable to access public transport.

Achievements and Performance

The Charity's achievements and performance have been materially impacted by the continuing COVID-19 pandemic. Further, it is the opinion of the Trustees that the pandemic will continue to impact on the operation, activities, and performance of the Charity for many years to come.

In the 12 months to 31 March 2023, the Charity continued to experience a recover from the COVID 19 pandemic and were able to return most of their services. The Social Car service has been impacted by several factors not limited to Approved Milage Allowance payment (AMAP) rate of reimbursement to volunteers has not been amended since 2021, Motoring cost are now 41.8% higher than in 2012, an inflation uplift is long overdue to keep BCT volunteering affordable. This along with increase in cost of living in today's economic climate is reducing the number of volunteers available. The original pool of BCT volunteer car drivers pre covid have all aged or sadly passed away or now suffering with illnesses relative to the aging process. We are actively promoting volunteer roles within our organisation on all social media platforms and local forums.

Our Group transport has not yet returned to pre covid levels mainly due to several local groups disbanding post covid. We have space for growth in this area of which we are advertising our services within the local community groups. We do provide training but there are legal restrictions on vehicle licences on who can drive our bigger vehicles.

In the twelve months ending on 31 March 2023, we achieved the following results (2022 figures are shown in brackets).

- 160 (150) individual members
- 10 (20) group members, giving other charitable organisations access to transportation for their events.
- 42,919 (7,840) passenger journeys for the residents of Brentwood.
- St Helens School Service – For the children of St Helens School who are rurally isolated and unable to access public transport. This service was set up in partnership with the parents of the children travelling on the service.

- 30,354 (20,462) passenger journeys undertaken on the 808 Brentwood Community Hospital Shuttle Bus Service
- Essex Community Foundation – Malcolm & Beryl Crook fund provided funding to help support the 808 Brentwood Community Hospital Shuttle Bus Service.
- Essex County Council funding maintained for a further year at the same level as the previous year.
- Brentwood Borough Council funding maintained for a further year at the same level as the previous year.
- The agreement with Basildon Community Transport Services to provide cover for the role of Chief Executive Officer at Basildon was renewed. The Trustees believe that the contract with Basildon CT provides a cost-effective approach and both organisations benefit from resulting synergies. However, it is anticipated that Basildon CT will recruit additional staff members and this arrangement may be terminated.

Business Operating Assumptions and Risk Statement

Preface

The COVID-19 pandemic has had a materially lower impact on the operation of the Charity in this financial year.

Operating Environment

Whilst passenger numbers are recovering, some of our services remain below the levels in the year(s) prior to the COVID pandemic.

Recent Developments

We are pleased that all our services have now returned, our passengers are showing confidence in our transport services post COVID-19. The demand on our 808 Brentwood Community Hospital Shuttle Bus has seen a significant increase in passenger numbers, they now exceed pre-pandemic levels. In November 2021 we increased our services for the parents of the children of St Helens school and added another vehicle to provide safe accessible transport to school. The demand for this service is still high and helping to reduce the congestion of vehicles in Sawers Hall Lane which is an increasing problem within our local area.

We have been very successful in bidding for funds for Essex Community Foundation the Malcolm and Beryl Crook Fund with funding toward the purchase of a new replacement vehicle for the 808 Hospital shuttle bus service.

We continue to have a shared CEO agreement with Basildon Community Transport which is an additional source of income and shared knowledge.

Immediate Challenges

The Trustees of Brentwood Community Transport believes that the Charity provides an essential service to the local community and will continue to do over many years to come.

The Future

In the new financial year 2023/24 the Charity will take delivery of a new bus and will enter service on our routes.

Key operating Assumptions

The following key assumptions have been discussed and agreed by the BCT Trustees as those most relevant and pertinent to the Charity's business and the economic and social environment within which it operates. These assumptions are fundamental to the outlook and underpin the Charity's future business strategy.

1. Brentwood Community Transport provides an essential public service to the residents of the Borough for whom the Charity provides a unique and important lifeline.
2. Brentwood Community Transport is funded, in part, by grants from Essex County Council and Brentwood Borough Council. This financial support is expected to continue.
3. The services provided by the Charity continue be restored towards pre-COVID-19 levels and we expect passenger demand to continue to increase.
4. Whilst high fuel prices have had a limited impact on expenses in this financial year, the impact in subsequent years will have material impact on the Charity's expenses. In addition, inflation and the cost-of-living crisis will reduce household budgets and therefore passenger numbers may remain low.
6. Employer pension contributions and National Insurance contributions continue to form a major expense to the Charity.

Key Operating Risks

The Trustees have a duty to identify and review all risks to which the Charity is exposed (positive and negative) and carry out this duty and ensure appropriate controls are in place and any necessary action is taken to mitigate such negative risks. These include strong governance, together with clear operating procedures, and, where necessary, focussed training.

There are any number of risks to the operating assumptions listed above. These include but are not limited to the following.

1. Our assumptions on ongoing funding from Essex and Brentwood Councils are wrong.

2. Trustees believe that the reserves, as set out in this report, will be sufficient to maintain the existing services. Unexpectedly higher expenditures could mean that our reserves would fall at a faster rate than anticipated.

3. Financial markets fall significantly, and the Essex Pension fund suffers large falls in asset values that results in an above expected increase in Employer contributions.

2022/23 - Financial Review (figures for 2021/22 are shown in brackets.)

This financial year produced a surplus of £52,468 compared to a deficit of £2,906 in the prior year.

Total income was £313,680 (£246,053). Total expenditure was £261,212 (£248,959)

The total funds increased to £320,060 (£267,593) and comprises General Funds of £317,529 (£261,467) and Designated Fixed Assets (representing the value of motor vehicles after depreciation) of £2,532 (£6,126).

Reserves Policy

Our current policy is, in normal circumstances, to aim to maintain our reserves to provide six months of cover. In this financial year the level of General Funds of £317,529 expressed in relation to expenditure of £261,212 equates to 14.6 months (12.6 months).

The reserves figure for 2022/23 is higher than 'normal'. It reflects the Trustees decision to purchase a new minibus, which will be paid for early in the next financial year (2023/24).

Trustees believe that the reserves, as set out in this report, will provide sufficient resources to provide sufficient working capital for our expected needs.

Plans for the Future

We continue to look for opportunities to increase and improve the services we provide to residents.

Structure, Governance and Management

The company is governed by its Memorandum and Articles of Association incorporated on 21st September 2009 and subsequently amended by resolution at an Annual General Meeting, held on 16th July 2012.

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. The Management Committee, together with the Chief Executive Officer,

meet at least four times a year. The Management Committee is responsible for the strategic direction and policy of the charity.

New Trustees are sought either through advertisements in the local press or introduced via networking and all applicants are interviewed. Skills matching forms an important part of the selection process.

The Chief Executive Officer is responsible for the day-to-day operational management of the Charity. At the start of the financial year, the Company employed two full time staff: one Chief Executive Officer and an Assistant Co-ordinator. Seven Minibus Drivers together with one Administrator were employed on a part time basis. In addition to their strategic and governance roles, the Trustees support the operations and the Chief Executive Officer through supervision and application of their expertise in business. At the end of the financial year, the Company employed two full time staff (Chief Executive Officer and Assistant Co-ordinator) and nine part time staff (two Administrators and six Minibus Drivers).

Statement of Trustees' Responsibilities

The Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income or expenditure, for the year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going-concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

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

Reference and Administrative Details

Trustees

David Minns, Chairman
Steven Nicholls, Treasurer
Phil Mynott

Employees

Tina Tickner, CEO
Denise Terry-Roberts, Assistant Co-ordinator
Megha Gupta, Administrator

Steven Richardson
Clive Bennett

Tom Ellingford, Paid Driver
Jean Elliott, Paid Driver
Barrie Hindley, Paid Driver
Stephen King, Paid Driver
Mike Torrington, Paid Driver
Bryan Weal, Paid Driver

Changes to the board during this financial year:

Left 28/11/2022 - John Lutchmiah (Secretary)
Joined 23/02/2023 - Clive Bennett (Trustee)

Charity Number: 1135063
Company Number: 07024763

**Registered
& Principal Office:** Unit 11a
The Baytree Centre
Brentwood.
CM14 4BX

Primary Bankers CAF Bank Limited
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent.
ME19 4JQ

**Independent
Examiner** John Eke F.C.I.E.
4 Stable Court
Malborough
Devon TQ7 3FB

Acknowledgements and thanks

Many of our valued volunteers were stood down during the Covid-19 pandemic when our services were suspended and reduced. The following volunteers have since returned during this period; in the future we are expecting more to return as demand on services increases. We are very grateful for all their help and support.

Volunteer Social Car Drivers:

Keith Russell,
Brenda Dael
Jack Young

Volunteer Minibus Drivers (volunteers):

Cliff Poppy
Paul Burton

Volunteer Office staff:

Iain Robertson

In normal circumstance, driver volunteers mean we can provide many more journeys than would be possible with just paid drivers. Social car drivers use their own vehicles to provide local journeys and assistance for residents who can access a standard vehicle but are unable to use public transport; whereas Minibus drivers use our vehicles for the same purposes, except cannot access a standard vehicle, but are also able to cover absences of paid drivers.

Similarly, office volunteers provide invaluable support in the areas of finance and statistics.

Signed by order of the Trustees



David Minns - Chairman

Independent Examiner's Report to the Trustees of Brentwood Community Transport

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2023, which are set out on pages 12 to 19.

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 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 under section 145 of the 2011 Act. In carrying out my examination I have followed the general directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination and 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 145 of the Charities Act 2011 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.

Date 17th November, 2023

Signed



John Robert Eke
Fellow of the Association of Charity Independent Examiners
Soarview, 4 Stable Court, Malborough, Devon TQ7 3FB

Statement of Financial Activities for the Year Ended 31 March 2023

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023 £	2022 £	2023 £	2022 £	2023 £	2022 £
Income and endowments from:						
Income from Investments	2,652	1,671	-	-	2,652	1,671
Donations and legacies	2,169	3,755	-	-	2,169	3,755
Coronavirus JRS grant	-	6,660	-	-	-	6,660
Charitable Activities Note 2	<u>308,859</u>	<u>240,627</u>	-	-	<u>308,859</u>	<u>240,627</u>
Total	313,680	252,713	-	-	313,680	252,713
Expenditure on:						
Charitable activities Note 3	261,212	255,619	-	-	261,212	255,619
Total	261,212	255,619	-	-	261,212	255,619
Net Income (Expenditure)	52,468	(2,906)	-	-	52,468	(2,906)
Net Movement in Funds	52,468	(2,906)	-	-	52,468	(2,906)
Reconciliation of Funds:						
Balances b/f	267,592	270,498	-	-	267,592	270,498
Balances c/f	320,060	267,592	-	-	320,060	267,592

This SOFA incorporates an Income and Expenditure account as required under the Companies Act 2006.

Statement of Financial Position as at 31 March 2023

	Further Details	2023 £	2022 £
Fixed Assets			
Tangible assets	4	2,532	6,126
Current Assets			
Debtors	5	42,467	19,041
Cash at bank		303,508	283,600
VAT recoverable		-	-
Total Current Assets		<u>345,975</u>	<u>302,641</u>
Creditors	6	(26,314)	(36,519)
Amounts falling due within one year			
VAT Liability		<u>(2,132)</u>	<u>(4,655)</u>
Total Current Liabilities		<u>(28,446)</u>	<u>(41,174)</u>
Net Current Assets		<u>317,529</u>	<u>261,467</u>
Total Assets less Current Liabilities		<u>320,061</u>	<u>267,593</u>
Represented by Funds and Reserves:			
Restricted Funds	7	-	-
Unrestricted Funds:			
Designated Fixed Assets Fund	7	2,532	6,126
General Funds		317,529	261,467
Rounding			
Total Charity Funds		<u>£320,061</u>	<u>£267,593</u>

For the year ending 31/03/2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- *The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,*
- *The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts*
- *These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with Financial Reporting Standard FRS 102.*

This report and financial statements were approved by the members of the committee on _____ and are signed on their behalf by:



.....
David Minns (Chairman)

Company Registration Number: 07024763. Charity Number: 1135063

Notes to the Financial Statements Year Ended 31 March 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with Accounting and Reporting by Charities: Statement Of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 published in September 2015 and comply with the Memorandum and Articles of Association of the Company and the Companies Act 2006.

Income and endowments

Income from donations and grants, including capital grants, is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably, except as follows:

- a) when donors specify that donations and grants given to the charity has a time related condition and must be used in future accounting periods, the income is deferred until those periods.
- b) when donors impose pre-conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

When donors specify that donations and grants, including capital grants, are for a particular, restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources as restricted funds when receivable.

Expenditure

All expenditure is accounted for on an accrual's basis. VAT is generally not included in expenditure as VAT is recoverable on the basis that passenger transport is zero-rated. Some expenditure, however, is outside the scope of VAT and as this VAT is not recoverable it is included in expenditure.

Governance

These costs relate to compliance with statutory requirements.

Depreciation

Major expenditure on tangible fixed assets costing over £500 will be capitalised. The cost of other items is written off as incurred.

Depreciation is calculated so as to write off the cost of the asset, less its estimated residual value, over the useful economic life of that asset on a straight-line basis as follows:

	Annual Rate
Office equipment	33.33 / 50%
Furniture & fittings	20%
Motor vehicles	20%

Taxation

The company is a charity within the meaning of section 505 of the Income and Corporation Taxes Act 1988. Accordingly, the company can claim relief from taxation in respect of income or capital gains received, to the extent that such income or gains are applied to exclusively charitable purposes.

The majority of our transportation income is zero rated with regard to VAT. This is in line with VAT Notice 744A March 2002 which allows zero rating when the vehicles used are designed or adapted to carry not less than ten passengers.

2. Income and Endowments from Charitable Activities

	Unrestricted	Restricted	Total	Total
			2023	2022
	£	£	£	£
Grants	145,432	-	145,432	92,723
Fares and Contracts	116,690	-	116,690	105,619
Membership (Minibus & Social Car)	1,138	-	1,138	998
Other Incoming Resources	<u>45,599</u>	-	<u>45,599</u>	<u>41,287</u>
Total	<u>308,859</u>	-	<u>308,859</u>	<u>240,627</u>

2.1. Grants

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
General (Essex County Council)	59,853	-	59,853	59,853
General (Brentwood B. Council)	26,536	-	26,536	26,536
Essex Community Foundation	46,000	-	46,000	2,500
ECF 808 Service Support Grant	8,750	-	8,750	-
BSOG	4,293	-	4,293	3,834
Total	<u>145,432</u>	<u>-</u>	<u>145,432</u>	<u>92,723</u>

2.2. Fares and Contracts

	2023	2022
	£	£
808 Route	3,862	1,905
St Helen's School	34,059	22,981
Fare Income & Concessionary	<u>78,769</u>	<u>80,733</u>
Total	<u>116,690</u>	<u>105,619</u>

2.3. Membership

	2023	2022
	£	£
Social car	1,058	798
Minibus	<u>80</u>	<u>200</u>
Total	<u>1,138</u>	<u>998</u>

2.4. Other Incoming Resources

	2023	2022
	£	£
Driver Assessments	1,250	1,750
Contract with Basildon CT	44,349	39,537
Miscellaneous Income	<u>-</u>	<u>-</u>
Total	<u>45,599</u>	<u>41,287</u>

3. Expenditure on Charitable Activities

	2023	2022
	£	£
Staff Costs	175,143	170,780
Premises – rent	2,760	2,990
Vehicle running costs:		
Licences, hire, insurance, b/down cover	503	514
Maintenance & Insurance	43,866	39,460
Fuel	16,461	12,351
Other	1,947	1,059
Legal & professional	3,595	3,974
Office:		
Stationery, printing, & Telephone	1,572	1,843
Computer costs	8,322	11,421
Other miscellaneous payments	3,450	925
Depreciation	<u>3,594</u>	<u>10,302</u>
Total	<u>261,213</u>	<u>255,619</u>

3.1. Staff Costs:

	2023	2022
	£	£
Gross salaries	140,863	136,253
Employer NI	5,144	5,415
Employer Pension	28,913	28,263
NEST Pension	222	213
Clothing	-	319
Training	-	317
Total	<u>175,143</u>	<u>170,780</u>

Figure(s) for gross salaries includes payment(s) received from Basildon Community Transport for shared CEO Services.

Total Staff Costs relating specifically to BCT for 2022/23 are £130,794 and for 2021/22 £131,243 (Ref 2.4). The figure for 2021/22 was further reduced following receipt of a Coronavirus Job Retention Scheme furlough payment of £6,660.

3.2. Staff Nos:		2023		2022	
		FTE		FTE	
Full time	5	5	5	5	5
Part time	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	6	6	6	6	6

4. Tangible Assets

The Charity was formed in 2010 and the Tangible Assets forming the transfer, were valued at zero for the purposes of the accounts. These Tangible Assets were gifted to the Charity by Essex County Council and other assets were either loaned by Brentwood Borough Council or are at an age that they would be fully depreciated. Subsequently tangible assets acquired by the Charity (since 2010) were introduced into the accounts at their actual cost and will be written off at their disposal (sold or scrapped).

	Computer Equipment		Motor Vehicles		Combined Totals	
	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£
Costs as at start of year	3,770	3,770	188,742	188,742	192,512	192,512
Additions	-	-	-	-	-	-
Costs as at end of year	<u>3,770</u>	<u>3,770</u>	<u>188,742</u>	<u>188,742</u>	<u>192,512</u>	<u>192,512</u>
Depreciation as at start of year	3,770	3,770	182,616	172,314	186,386	176,084
Charge in year	-	-	3,594	10,302	3,594	10,302
Depreciation as at end of year	<u>3,770</u>	<u>3,770</u>	<u>186,210</u>	<u>182,616</u>	<u>189,980</u>	<u>186,386</u>
Carrying Value	0	0	2,532	6,126	2,532	6,126

5. Debtors

	2023	2022
	£	£
Trade Debtors	5,812	6,164
Other debtors	36,655	12,877
Prepayments	-	-
Total	<u>£42,467</u>	<u>19,041</u>

6. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Other creditors	7,743	14,818
Deferred income	<u>18,571</u>	<u>21,701</u>
Total	<u>26,314</u>	<u>36,519</u>

7. Movement of Funds

	<u>Unrestricted Funds</u>		Restricted Funds	Total Funds
	General Funds	Designated Fixed Assets Fund		
	£	£	£	£
Brought forward 01 April 2022	261,467	6,126	-	267,593
Incoming Resources	313,680	-	-	313,680
Expenditure	(261,212)	-	-	(261,212)
Transfers	-	-	-	-
Transfer of depreciation	3,594	(3,594)	-	-
Carried forward	<u>317,529</u>	<u>2,532</u>	-	<u>320,061</u>

The Designated Fixed Assets Fund represents the cost of fixed assets less depreciation. Movements (depreciation and transfers) for the prior year are applied at the start of each new financial year.

Any impairment losses are assessed and recognised as expenditure in the SOFA

8. Capital Commitments

The Trustees of Brentwood Community Transport took the decision to purchase a new minibus to continue the program of upgrading the fleet. The balance of £91,765.25 will be due in the new financial year (2023/24)

9. Contingent Liabilities

None.

BRENTWOOD COMMUNITY TRANSPORT

England & Wales - Charity number 1135063

Accounts

Company No. 07024763

Charity No. 1135063

Brentwood Community Transport
For the Year Ended 31 March 2022

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Trustees' Annual Report

The Trustees present their report and accounts for the financial year ended 31 March 2022. The report complies with the Charities Act 2011 and the Companies Act 2006, the Memorandum and Articles of Association, the Accounting and Reporting by Charities Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 published in October 2019. The report and accounts also comply with and prepared to meet the requirements of a directors' report and accounts for Companies Act purposes.

Brief History

Brentwood Community Transport (BCT) was officially formed in May 2001 and operated under the umbrella of Essex County Council. In 2009, the organisation became independent and a charity. The new organisation was first registered at Companies House in September 2009, and a charity in March 2010. It began trading at the beginning of March 2010 when all employees transferred from Essex County Council to the new organisation.

Objectives and Activities

In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. All income received by the charity has been applied to the provision of the charity's aims.

The BCT's principal objectives can be summarised as follows:

To uphold the principles of the Charity. Namely:

- To provide transport options for anyone who, for whatever reason, is unable to use mainstream public transport. These reasons include but are not limited to age, illness or geographical isolation.
- To assist the charitable work of organisations engaged in promoting social benefits for such persons through the provision of appropriate transport solutions.
- To help minimise social exclusion, by providing affordable mobility accessible transport solutions to needy individuals, and also provide sustainable transport solutions to community statutory and non-statutory organisations.

The main activities comprise the following:

- Accessible Vehicle Service – designed for the residents of Brentwood who are unable to access a standard vehicle due to disability.
- Minibus Brokerage – consists of a pool of vehicles, providing groups with an option of using a vehicle when required without the expense of owning and running a vehicle themselves.

- Social Car Scheme – a service providing local journeys for residents who can access a standard vehicle but are unable to use public transport.
- 808 Shuttle Bus – A local registered Section 22 bus route providing transport for members of the public giving access to Brentwood Community Hospital and local shopping services in Brentwood.
- MIDAS (Minibus Driver Awareness Scheme) training.
- St Helens working in partnership with the parents from St Helens school. Providing school transport for rurally isolated children attending St Helens School and unable to access public transport.

Achievements and Performance

The Charity's achievements and performance have been materially impacted by the continuing COVID-19 pandemic. Further, it is the opinion of the Trustees that the pandemic will continue to impact on the operation, activities, and performance of the Charity for many years to come.

In the twelve months ending on 31 March 2022, we achieved the following results (2021 figures are shown in brackets). Confidence is slowly returning to our users following Covid-19. There was a national fuel shortage in Sept 21 which caused disruption to services.

- 150 (210) individual members
- 20 (28) group members, giving other charitable organisations access to transportation for their events.
- 7,840 (5,878) passenger journeys for the residents of Brentwood.
- St Helens School Service – For the children of St Helens School who are rurally isolated and unable to access public transport. This service was set up in partnership with the parents of the children travelling on the service. Sept 21 an extra bus was added to this service due to the demand.
- 20,462 passenger journeys undertaken on the 808 Brentwood Community Hospital Shuttle Bus Service
- Essex Community Foundation – Malcolm & Beryl Crook fund provided funding to help support the 808 Brentwood Community Hospital Shuttle Bus Service.
- Essex County Council funding maintained for a further year at the same level as previous year.
- Brentwood Borough Council funding maintained for a further year at the same level as previous year. They relocated us to a new office Baytree Centre Brentwood.
- The agreement with Basildon Community Transport Services to provide temporary cover for the role of Chief Executive Officer at Basildon was renewed, The Trustees believe that the contract with Basildon CT provides a cost-effective approach and both organisations benefit from resulting synergies. However, it is

anticipated that Basildon CT will recruit additional staff members and this arrangement may be terminated.

Business Operating Assumptions and Risk Statement

Preface

Whilst the COVID-19 pandemic has had a materially lower impact on the operation of the Charity in this financial year high fuel prices, and the cost-of-living crisis has been significant.

Operating Environment

In the current financial year (1st April 2021 to 31st March 2022) the Government's job retention scheme ('Furlough') was withdrawn.

Recent Developments

We are pleased that all our services have now returned, our passengers are showing confidence in our transport services post COVID-19 Lockdown. Whilst some of our existing volunteers have returned, a few of our trusted volunteers have now decided to hang up their keys. We are always very grateful for their services, and they will be greatly missed, many who have volunteered for us for several years helping us to support the community. In early November 2021 we relocated our new office 11A The Baytree Centre Brentwood under the guidance of Brentwood Borough Council, this is a smaller office which does incur extra costs, unfortunately this was out of our control, our previous building was to be developed. Office staff now work from the office and home, the office is open 5 morning a week for enquiries. Our social car and day trip services are now back running, our group hire services are taking longer, during the pandemic period many other voluntary groups stopped their services and are taking longer to return which has reduced the demand on our service. The demand on our 808 Brentwood Community Hospital Shuttle Bus has seen a significant increase in passenger numbers, they are not back to pre- pandemic numbers, they are showing a positive increase. In November 2021 we increased our services for the parents of the children of St Helens school and added another vehicle to provide safe accessible transport to school.

Immediate Challenges

The Trustees of Brentwood Community Transport believes that the Charity provides an essential service to the local community and will continue to do over many years to come.

The Future

The current financial year is likely to remain extremely unpredictable with high fuel prices and the cost-of-living crisis will be immensely challenging on the day-to-day operations of the Charity.

The Trustees have a policy of replacing vehicles once they approach the end of their serviceable life, particularly when the costs of maintaining the vehicles becomes

significantly more expensive. The Trustees' 'vehicle replacement policy' reflects not only the twin realities of cost and delivery but, additionally, the ban on the sale of petrol and diesel cars and vans from 2030 and hybrid-vehicles with significant (as yet undefined) zero emission capability from 2035. From 2035 only new pure electric or hydrogen vehicles can be sold. Decarbonisation for the community transport sector is complex and challenging given the lack of suitable zero emission vehicles on the market which meets the needs of the service users and the cost of replacing traditional internal-combustion engine vehicles with zero emission vehicles. We are working together with the Community Transport Association on the Department for Transport Consultation regarding the ending of sales of non-zero emission minibuses.

A deposit has now been paid for a new vehicle to replace our current vehicle on our 808 service. Due to the economic climate issues delivery for this vehicle is expected December 2022.

Key operating Assumptions

The following key assumptions have been discussed and agreed by the BCT Trustees as those most relevant and pertinent to the Charity's business and the economic and social environment within which it operates. These assumptions are fundamental to the future outlook and underpin the Charity's future business strategy.

1. Brentwood Community Transport provides an essential public service to the residents of the Borough for whom the Charity provides a unique lifeline.
2. Brentwood Community Transport is funded, in part, by grants from Essex County Council and Brentwood Borough Council. This financial support is expected to continue.
3. The services provided by the Charity continue be restored towards pre-COVID-19 levels and we expect passenger demand to continue to increase. However, it must be noted that potentially a 'generation' of passengers have been permanently 'lost' and, so, full restoration to pre-pandemic levels is unlikely, in the foreseeable future.
4. Whilst high fuel prices have had a limited impact on expenses in this financial year, the impact in subsequent years will have material impact on the Charity's expenses. In addition, inflation and the cost-of-living crisis will reduce household budgets and therefore passenger numbers may remain low.
6. Employer pension contributions and National Insurance contributions continue to form a major expense to the Charity.

Key Operating Risks

The Trustees have a duty to identify and review all risks to which the Charity is exposed (positive and negative) and carry out this duty and ensure appropriate controls are in place and any necessary action is taken to mitigate such negative risks. These

include strong governance, together with clear operating procedures, and, where necessary, focussed training.

There are any number of risks to the operating assumptions listed above. These include but are not limited to the following.

1. Our assumptions on ongoing funding from Essex and Brentwood Councils are wrong
2. Trustees believe that the reserves, as set out in this report, will be sufficient to maintain the existing services. Unexpectedly higher expenditures would mean that our reserves would fall at a faster rate than anticipated.
3. Financial markets fall significantly, and the Essex Pension fund suffers large falls in asset values that results in an above expected increase in Employer contributions.

2021/22 - Financial Review (figures for 2020/21 are shown in brackets.)

This financial year produced a deficit of £2,906 compared to a surplus of £51,450 in the prior year.

Total income was £252,713 (£226,374). Total expenditure was £255,619 (£174,924).

The total funds decreased to £267,593 (£270,498) and comprises General Funds of £261,467 (£254,071) and Designated Fixed Assets (representing the value of motor vehicles after depreciation) of £6,126 (£16,427).

During the 2021/22 financial year, the Charity participated in the Government's Job Retention scheme until this support was withdrawn. The value of payments received in this financial year was £6,660 compared to £49,862 in the prior year.

Reserves Policy

Our current policy is, in normal circumstances, to aim to maintain our reserves to provide six months of cover. In this financial year the level of General Funds of £261,467 expressed in relation to expenditure of £248,959 equates to 11.4 months (last year 8.3 months).

Trustees believe that the reserves, as set out in this report, will provide sufficient resources to provide sufficient working capital for our needs.

Plans for the Future

We continue to look for opportunities to increase and improve the services we provided to residents.

Structure, Governance and Management

The company is governed by its Memorandum and Articles of Association incorporated on 21st September 2009 and subsequently amended by resolution at an Annual General Meeting, held on 16th July 2012.

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. The Management Committee, together with the Chief Executive Officer, meet at least four times a year. The Management Committee is responsible for the strategic direction and policy of the charity.

New Trustees are sought either through advertisements in the local press or introduced via networking and all applicants are interviewed. Skills matching forms an important part of the selection process.

The Chief Executive Officer is responsible for the day-to-day operational management of the Charity. At the start of the financial year, the Company employed two full time staff: one Chief Executive Officer and an Assistant Co-ordinator. Seven Minibus Drivers together with one Administrator were employed on a part time basis. In addition to their strategic and governance roles, the Trustees support the operations and the Chief Executive Officer through supervision and application of their expertise in business. At the end of the financial year, the Company employed two full time staff (Chief Executive Officer and Assistant Co-ordinator) and nine part time staff (two Administrators and six Minibus Drivers).

Statement of Trustees' Responsibilities

The Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income or expenditure, for the year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going-concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

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

Reference and Administrative Details

Trustees

David Minns, Chairman
Steven Nicholls, Treasurer
John Lutchmiah, Secretary
Phil Mynott,
Keith Parker resigned 26.07.2021
Steven Richardson

Employees

Tina Tickner, CEO
Denise Terry-Roberts, Assistant Co-ordinator
Megha Gupta Administrator
Kelly Reilly, Administratorresigned31.08.2020
Tom Ellingford, Paid Driver
Jean Elliott, Paid Driver
Barrie Hindley, Paid Driver
Stephen King, Paid Driver
Mike Torrington, Paid Driver
Bryan Weal, Paid Driver
Trevor York Paid Driver Resigned 30.09.2020
Ninette Sacco returned to work as a casual part
time administrator 14.09.2020

Trustees who left or joined the board during this financial year:

Keith Parker

Charity Number: 1135063
Company Number: 07024763

Registered

& Principal Office: Unit 11a
The Baytree Centre
Brentwood.
CM14 4BX

Primary Bankers

CAF Bank Limited
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent.
ME19 4JQ

Independent Examiner

John Eke F.C.I.E.
4 Stable Court
Malborough
Devon TQ7 3FB

Acknowledgements and thanks

Many of our valued volunteers were stood down during the Covid-19 pandemic when our services were suspended and reduced. The following volunteers have since returned during this period; in the future we are expecting more to return as demand on services increases.

We are very grateful for all their help and support

Volunteer Social Car Drivers:

Sheena Beadle	George Civil	Peter Gredley
Sue Mc Clure	Roy Mason	Jack Young

Volunteer Minibus Drivers (volunteers):

Cliff Poppy
Alan Lewis


Volunteer Office staff:

Iain Robertson

In normal circumstance, driver volunteers mean we can provide many more journeys than would be possible with just paid drivers. Social car drivers use their own vehicles to provide local journeys and assistance for residents who can access a standard vehicle but are unable to use public transport; whereas Minibus drivers use our vehicles for the same purposes, except cannot access a standard vehicle, but are also able to cover absences of paid drivers.

Similarly, office volunteers provide invaluable support in the areas of finance and statistics.

Signed by order of the Trustees



David Minns - Chairman

Independent Examiner's Report to the Trustees of Brentwood Community Transport.

I report to the Charity Trustees on my examination of the accounts of the company for the year ended 31 March 2022, and which are set out on the subsequent pages.

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 charitable 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 2011 Act. In carrying out my examination I have followed the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a member and Fellow of the Association of Charity Independent Examiners which is one of the listed bodies.

I have completed my examination and 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.

John Eke 

Fellow of the Association of Charity Independent Examiners. 4 Stable Court, Malborough,
Devon TQ7 3FB. Date: 28th September 2022

Statement of Financial Activities for the Year Ended 31 March 2022

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022 £	2021* £	2022 £	2021 £	2022 £	2021* £
Income and endowments from:						
Income from Investments	1,671	2,401	-	-	1,671	2,401
Donations and legacies	3,755	1,846	-	-	3,755	1,846
Coronavirus JRS grants	6,660	49,862	-	-	6,660	49,862
Charitable Activities Note 2	<u>240,627</u>	<u>222,127</u>	-	-	<u>240,627</u>	<u>222,127</u>
Total	252,713	276,236	-	-	252,713	276,236
Expenditure on:						
Charitable activities Note 3	255,619	224,786	-	-	255,619	224,786
Total	255,619	224,786	-	-	255,619	224,786
Net Income (Expenditure)	(2,906)	51,450	-	-	(2,906)	51,450
Net Movement in Funds	(2,906)	51,450	-	-	(2,906)	51,450
Reconciliation of Funds:						
Balances b/f	270,498	219,048	-	-	270,498	219,048
Balances c/f	267,592	270,498	-	-	267,592	270,498

This SOFA incorporates an Income and Expenditure account as required under the Companies Act 2006.

*As restated (see note 3.1)

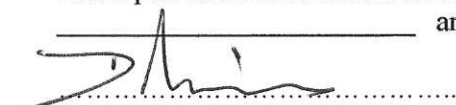
Statement of Financial Position as at 31 March 2022

	Further Details	2022 £	2021 £
Fixed Assets			
Tangible assets	4	6,126	16,427
Current Assets			
Debtors	5	19,041	15,010
Cash at bank		283,600	274,539
VAT recoverable		-	-
Total Current Assets		<u>302,641</u>	<u>289,549</u>
Creditors	6	(36,519)	(30,642)
Amounts falling due within one year			
VAT Liability		<u>(4,655)</u>	<u>(4,836)</u>
Total Current Liabilities		<u>(41,174)</u>	<u>(35,478)</u>
Net Current Assets		<u>261,467</u>	<u>254,071</u>
Total Assets less Current Liabilities		<u>267,593</u>	<u>270,498</u>
Represented by Funds and Reserves:			
Restricted Funds	7	-	-
Unrestricted Funds:			
Designated Fixed Assets Fund	7	6,126	16,427
General Funds		261,467	254,071
Rounding			
Total Charity Funds		<u>£267,593</u>	<u>£270,498</u>

For the year ending 31/03/2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- *The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,*
- *The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts*
- *These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with Financial Reporting Standard FRS 102.*

This report and financial statements were approved by the members of the committee on _____ and are signed on their behalf by:



David Minns (Chairman)

Company Registration Number: 07024763. Charity Number: 1135063

Notes to the Financial Statements Year Ended 31 March 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with Accounting and Reporting by Charities: Statement Of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 published in October, 2019 and comply with the Memorandum and Articles of Association of the Company and the Companies Act 2006.

Income and endowments

Income from donations and grants, including capital grants, is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably, except as follows:

- a) when donors specify that donations and grants given to the charity has a time related condition and must be used in future accounting periods, the income is deferred until those periods.
- b) when donors impose pre-conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

When donors specify that donations and grants, including capital grants, are for particular specific purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources as restricted funds when receivable.

Expenditure

All expenditure is accounted for on an accruals basis. VAT is generally not included in expenditure as VAT is recoverable on the basis that passenger transport is zero-rated. Some expenditure, however, is outside the scope of VAT and as this VAT is not recoverable it is included in expenditure.

Governance

These costs relate to compliance with statutory requirements.

Depreciation

Major expenditure on tangible fixed assets costing over £500 will be capitalised. The cost of other items is written off as incurred.

Depreciation is calculated so as to write off the cost of the asset, less its estimated residual value, over the useful economic life of that asset on a straight-line basis as follows:

	Annual Rate
Office equipment	33.33 / 50%
Furniture & fittings	20%
Motor vehicles	20%

Taxation

The company is a charity within the meaning of section 505 of the Income and Corporation Taxes Act 1988. Accordingly, the company can claim relief from taxation in respect of income or capital gains received, to the extent that such income or gains are applied to exclusively charitable purposes.

The majority of our transportation income is zero rated with regard to VAT. This is in line with VAT Notice 744A March 2002 which allows zero rating when the vehicles used are designed or adapted to carry not less than ten passengers.

2. Income and Endowments from Charitable Activities

	Unrestricted	Restricted	Total	Total
			2022	2021
	£	£	£	£
Grants	92,723	-	92,723	100,325
Fares and Contracts	105,619	-	105,619	90,555
Membership (Minibus & Social Car)	998	-	998	980
Other Incoming Resources	<u>41,287</u>	-	<u>41,287</u>	<u>30,267</u>
Total	<u>240,627</u>	-	<u>240,627</u>	<u>222,127</u>

2.1. Grants

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
General (Essex County Council)	59,853	-	59,853	59,853
General (Brentwood B. Council)	26,536	-	26,536	26,536
Essex Community Foundation	2,500	-	2,500	7,333
Rotary Club: COVID Relief	-	-	-	2,000
BSOG	<u>3,834</u>	<u>-</u>	<u>3,834</u>	<u>4,603</u>
Total	<u>92,723</u>	<u>-</u>	<u>92,723</u>	<u>100,325</u>

2.2. Fares and Contracts

	2022	2021
	£	£
808 Route	1,905	237
St Helen's School	22,981	3,909
Fare Income & Concessionary	<u>80,733</u>	<u>84,409</u>
Total	<u>105,619</u>	<u>90,555</u>

2.3. Membership

	2022	2021
	£	£
Social car	798	960
Minibus	<u>200</u>	<u>20</u>
Total	<u>998</u>	<u>980</u>

2.4. Other Incoming Resources

	2022	2021
	£	£
Driver Assessments	1,750	-
Contract with Basildon CT	39,537	29,903
Miscellaneous Income	<u>-</u>	<u>364</u>
Total	<u>41,287</u>	<u>30,267</u>

3. Expenditure on Charitable Activities

	2022	As restated 2021
	£	£
Staff Costs	170,780	164,514
Premises – rent	2,990	2,760
Vehicle running costs:		
Licences, hire, insurance, b/down cover	514	678
Maintenance & Insurance	39,460	21,765
Fuel	12,351	3,025
Other	1,059	1,190
Legal & professional	3,974	4,017
Office:		
Stationery, printing, & Telephone	1,843	654
Computer costs	11,421	8,464
COVID 19 PPE & enhanced cleaning	-	5,235
Other miscellaneous payments	925	1,475
Depreciation	<u>10,302</u>	<u>11,009</u>
Total	<u>255,619</u>	<u>224,786</u>

3.1. Staff Costs:

	2022	As restated (See note below) 2021
	£	£
Gross salaries	136,253	131,917
Employer NI	5,415	4,737
Employer Pension	28,263	27,474
NEST Pension	213	385
Clothing	319	-
Training	<u>317</u>	<u>-</u>
Total	<u>170,780</u>	<u>164,514</u>

Gross salaries include £39,537 (2020/21- £29,903) charged to Basildon Community Transport for shared CEO Services. Total Staff Costs relating specifically to BCT are £131,243 (2020/21 £134,611).

Coronavirus Job Retention Scheme furlough payments were received in the year totalling £6,660 (2020/21 £49,862).

The accounts for 2020/21 have been re-stated to show these grants as income and not netted off against salary costs in line with SORP recommendations

3.2. Staff Nos:		2022		2021	
		FTE		FTE	
Full time	5	5	6	6	
Part time	$\frac{1}{6}$	$\frac{1}{6}$	$\frac{1}{7}$	$\frac{1}{7}$	
Total	6	6	7	7	

4. Tangible Assets

The Charity was formed in 2010 when Tangible Assets were transferred by Essex County Council and Brentwood Borough Council valued at zero for the purposes of the accounts either by way of gift or were at an age that they had been fully depreciated. Subsequently tangible assets acquired by the Charity (since 2010) were introduced into the accounts at their actual cost and then depreciated or written off on disposal (sold or scrapped).

	Computer Equipment		Motor Vehicles		Combined Totals	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Costs as at start of year	3,770	3,770	188,742	188,742	192,512	192,512
Additions	-	-	-	-	-	-
Costs as at end of year	<u>3,770</u>	<u>3,770</u>	<u>188,742</u>	<u>188,742</u>	<u>192,512</u>	<u>192,512</u>
Depreciation as at start of year	3,770	3,770	172,314	161,305	176,084	165,075
Charge in year	-	-	10,302	11,009	10,302	11,009
Depreciation as at end of year	<u>3,770</u>	<u>3,770</u>	<u>182,616</u>	<u>172,314</u>	<u>186,386</u>	<u>176,084</u>
Carrying Value	0	0	6,126	16,428	6,126	16,428

5. Debtors

	2022	2021
	£	£
Trade Debtors	6,164	2,710
Other debtors	12,877	9,715
Prepayments	-	2,585
Total	<u>£19,041</u>	<u>15,010</u>

6. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Other creditors	14,818	15,359
Deferred income	<u>21,701</u>	<u>15,283</u>
Total	<u>36,519</u>	<u>30,642</u>

7. Movement of Funds

	<u>Unrestricted Funds</u>		Restricted Funds	Total Funds
	General Funds	Designated Fixed Assets Fund		
	£	£	£	£
Brought forward 01 April 2021	254,071	16,428	-	270,499
Incoming Resources	252,713	-	-	246,053
Expenditure	(255,619)	-	-	(248,959)
Transfers	-	-	-	-
Transfer of depreciation	10,302	(10,302)	-	-
Carried forward	<u>261,467</u>	<u>6,126</u>	-	<u>267,593</u>

The Designated Fixed Assets Fund represents the cost of fixed assets less depreciation. Movements (depreciation and transfers) for the prior year are applied at the start of each new financial year.

Any impairment losses are assessed and recognised as expenditure in the SOFA

8. Capital Commitments

The Trustees of Brentwood Community Transport took the decision to purchase a new minibus to continue the program of upgrading the fleet. At this time the final cost is not certain but is likely to be approximately £97,308. A (first) deposit of £6,142.00 has been paid in this financial year.

9. Contingent Liabilities

None.

BRENTWOOD COMMUNITY TRANSPORT

England & Wales - Charity number 1135063

Accounts

Company No. 07024763

Charity No. 1135063

Brentwood Community Transport
For the Year Ended 31 March 2021

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Trustees' Annual Report

The Trustees present their report and accounts for the financial year ended 31 March 2021. The report complies with the Charities Act 2011 and the Companies Act 2006, the Memorandum and Articles of Association, the Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 published September 2015. The report and accounts also comply with, and are also prepared to meet the requirements of a directors' report and accounts for Companies Act purposes.

Brief History

Brentwood Community Transport (BCT) was officially formed in May 2001 and operated under the umbrella of Essex County Council. In 2009, the organisation became independent and a charity. The new organisation was first registered at Companies House in September 2009, and a charity in March 2010. It began trading at the beginning of March 2010 when all employees transferred from Essex County Council to the new organisation.

Objectives and Activities

In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. All income received by the charity has been applied to the provision of the charity's aims.

The BCT's principal objectives can be summarised as follows:

To uphold the principles of the Charity. Namely:

- To provide transport options for anyone who, for whatever reason, is unable to use mainstream public transport. These reasons include but are not limited to age, illness or geographical isolation.
- To assist the charitable work of organisations engaged in promoting social benefits for such persons through the provision of appropriate transport solutions.
- To help minimise social exclusion, by providing affordable mobility accessible transport solutions to needy individuals, and also provide sustainable transport solutions to community statutory and non-statutory organisations.

The main activities comprise the following:

- Accessible Vehicle Service – designed for the residents of Brentwood who are unable to access a standard vehicle due to disability.

- Minibus Brokerage – consists of a pool of vehicles, providing groups with an option of using a vehicle when required without the expense of owning and running a vehicle themselves.
- Social Car Scheme – a service providing local journeys for residents who can access a standard vehicle but are unable to use public transport.
- 808 Shuttle Bus – A local registered Section 22 bus route providing transport for members of the public giving access to Brentwood Community Hospital and local shopping services in Brentwood.
- MIDAS (Minibus Driver Awareness Scheme) training.
- St Helens working in partnership with the parents from St Helens school. Providing school transport for rurally isolated children attending St Helens School and unable to access public transport.

Achievements and Performance

The Charity's achievements and performance have been materially impacted by the continuing COVID-19 pandemic. Further, it is the opinion of the Trustees that the pandemic will continue to impact on the operation, activities, and performance of the Charity for many years to come.

In the twelve months ending on 31 March 2021, we achieved the following results (2020 figures are shown in brackets).

- 210 (210) individual members
- 28 (28) group members, giving other charitable organisations access to transportation for their events.
- 5,788 (52,878) passenger journeys for the residents of Brentwood.
- St Helens School Service – For the children of St Helens School who are rurally isolated and unable to access public transport. This service was set up in partnership with the parents of the children travelling on the service.
- Main funding from Essex County Council reduced by 14.4%.in 2018 and not re established
- Brentwood Borough Council funding maintained for a further year at the same level as before.
- The agreement with Basildon Community Transport Services to provide temporary cover for the role of Chief Executive Officer at Basildon was renewed, but with significantly reduced hours. The Trustees believe that, notwithstanding the impact of COVID on the expected hours provided to Basildon CT, it continues to provide a cost-effective approach and both organisations benefit from resulting synergies.
- The legal Case being brought by private operators against Community Transport services has been a positive outcome for all community transport operators enabling them to continue services under section 19 and 22 permits.

- The Department for Transport consultation regarding Section 19/22 permits and EU regulations' consultation is in progress the outcome will be provided in due course, along with the issue of Driver license restrictions for drivers of our 15-seater vehicles (estimated Autumn 2021).

COVID-19 – Business Operating Assumptions and Risk Statement

Preface

The COVID-19 pandemic continues to impact on the operation of the charity and will continue to do so for the foreseeable future.

Operating Environment

In the current financial year (1st April 2020 to 31st March 2021) all qualifying staff (with the exception of the CEO) were furloughed and BCT has participated in the Government's Furlough (job retention) scheme. BCT have continued to pay full salaries to relevant staff in excess of the value of the furlough payments, thereby ensuring staff members suffered no immediate, undue, or unforeseen financial hardship.

Recent Developments

In early September 2020, the Brentwood office reopened and bus services have resumed, with a much-reduced capacity. All parts of the business are operating under the required social distancing provisions and restrictions. Visitors are currently dissuaded from entering the office and bus services operate with a limit on the maximum number of passengers allowed on board at any one time. At the time of writing, and in keeping with Government guidelines, there are no plans for social car journeys and day-trips to resume, certainly in the immediate future. Volunteers may possibly be invited back but this may not be until later in the year. COVID screens have been installed in the office to protect staff along with appropriate PPE and hand sanitisers. Where possible, we have encouraged office staff to work from home and the necessary equipment, such as laptop computers, were made available to ensure that they can do so. We continue to undertake additional cleaning on vehicles, and provide hand sanitisers on all our vehicles. We are grateful to the Rotary Club of Great Britain for a gift of £2,000 to help offset some of these additional costs.

Immediate Challenges

The Trustees of Brentwood Community Transport believe that, however challenging current conditions are, the Charity provides an essential, viable service to the local community and will continue to do over many years to come.

The Future

The current financial year is likely to remain extremely unpredictable, and remains immensely challenging on the day-to-day operations of the Charity. These restrictions either mandated or voluntary are likely to remain in place for the foreseeable future particularly given the age demographic and implicit vulnerability of our passengers.

The Trustees have a policy of replacing vehicles once they approach the end of their serviceable life, particularly when the costs of maintaining the vehicles becomes significantly more expensive. The Trustees' 'vehicle replacement policy' reflects not only the twin realities of cost and delivery but, additionally, the ban on the sale of petrol and diesel cars and vans from 2030 and hybrid-vehicles with significant (as yet undefined) zero emission capability from 2035. From 2035 only new pure electric or hydrogen vehicles can be sold. The Trustees plan to replace the fleet of diesel busses currently in service, with low/ zero emission vehicles. Clearly this cannot happen all at once and so this replacement policy will be expressed over a multi-year period.

Key operating Assumptions

The following key assumptions have been discussed and agreed by the BCT Trustees as those most relevant and pertinent to the Charity's business and the economic and social environment within which it operates. These assumptions are fundamental to the future outlook and underpin the Charity's future business strategy.

1. Brentwood Community Transport provides an essential public service to the residents of the Borough for whom the Charity provides a unique life-line.
2. Brentwood Community Transport is funded, in part, by grants from Essex County Council and Brentwood Borough Council. This financial support is expected to continue.
3. The services provided by the Charity will gradually be restored to pre-COVID-19 levels and passenger demand will increase however, with the requirements dictated by social distancing, all our services will have limited capacity for the foreseeable future.
4. As the rapid roll-out of vaccinations continues across all ages of the adult population, we do not anticipate that there will be any further nationwide lockdowns although some restrictions may exist at a regional level.
5. It is unlikely that COVID-19 will be eliminated entirely and will likely remain, in circulation, for many years. Informed opinion suggests that the global population will have to learn to live with the virus and accept the limitations on activities that will result.
6. Essex Pension Fund's Funding Strategy Statement published in March 2020 contained detailed information on the state of the Pension Fund. The strategy document noted that;
 - a) the long-term funding objective is to achieve and then maintain assets equal to 100% of the projected liabilities and that,

b) in 2019, the date of the last valuation, the funding position was such that assets were 97% of projected liabilities. This is an exceptional result and suggests that Essex Pension Fund is benefitting from prudent investment advice.

The BCT Trustees believe that it is reasonable to assume that Employer contributions to the pension fund will remain manageable and affordable on an ongoing basis.

7. BCT has benefitted from furlough payments, for relevant staff members, from the Government's Job Retention Scheme, Grants, and concessionary fares payments. At the same time costs are lower salaries, fuel, & maintenance. We anticipate that this will continue.

Key Operating Risks

The Trustees have a duty to identify and review all risks to which the Charity is exposed (positive and negative) and carry out this duty and ensure appropriate controls are in place and any necessary action is taken to mitigate such negative risks. These include strong governance, together with clear operating procedures, and, where necessary, focussed training.

There are any number of risks to the operating assumptions listed above. These include, but are not limited to the following.

1. Our assumptions on ongoing funding from Essex and Brentwood Councils' are misplaced.
2. A new variant of the virus emerges that that proves resistant to the current vaccines that are currently available and being used. However, we believe that this would be short lived as vaccines would be adjusted to fight the properties of any such variant.
5. Trustees believe that the reserves, as set out in this report, will be sufficient to maintain the existing services. Unexpected expenditures would mean that our reserves would fall at a faster rate than anticipated.
6. Financial markets fall significantly and the Essex Pension fund suffers large falls in asset values that results in an above expected increase in Employer contributions.

Financial Review (figures for 2019/20 are shown in brackets.)

This financial year produced a surplus of £51,450 (compared to a deficit of £5,453 in the prior year).

Total income was £226,374 (£294,705). Total expenditure was £174,924 (£300,158).

The total funds have increased to £270,498 (£219,048) and comprises General Funds of £254,071 (£191,613) and Designated Fixed Assets Fund representing the value of motor vehicles after depreciation) of £16,427 (£27,437).

During the 2021/21 financial year, the Charity participated in the Government Furlough Job Retention scheme and all relevant staff received furlough related payments. The Trustees considered it important that staff members should not be unfairly treated during the pandemic and agreed to pay the difference between the furlough payment received from the Government and the employees normal pay. The amount received in furlough payments, in this period, was £49,862.

Reserves Policy

Our current policy is, in normal circumstances, to aim to maintain our reserves to provide six months of cover. However, in the last year, the level of General Funds of £254,071 expressed in relation to expenditure of £174,924 equates to 8.3 months (last year 7.7 months).

Given the current climate, and with the uncertainty regarding COVID-19 and an unlikely return to more normal conditions, together the uncertainty of the level of future funding, the Trustees feel that the maintaining of a higher level of reserves is prudent.

Trustees believe that the reserves, as set out in this report, will provide sufficient resources to provide sufficient working capital for our needs and allow us not only to maintain the existing services but also to implement our plans to move to low/ zero emission vehicles.

Plans for the Future

In prior years we have looked for opportunities to increase and improve the services we provided to residents. However, in the current climate, we believe that it is prudent to focus more on maintaining, as much as possible, the existing services. If and when, conditions improve, we may return to the Charity's long-standing objectives.

The Trustees have a policy of replacing vehicles once they approach the end of their serviceable life, particularly when the costs of maintaining the vehicles becomes significantly more expensive. The Trustees plan to replace the fleet of diesel busses currently in service, with low/ zero emission vehicles. Clearly this cannot happen all at once and so this replacement policy will be expressed over a multi-year period.

The Trustees have been advised by Brentwood Borough Council that the Charity's use and occupation of Pepperell House will cease, and new premises will be made available within the Bay Tree Centre. Pepperell House enjoys a unique location in Brentwood high-street with a very favourable, and readily accessible position. The

Trustees are concerned that a move, off the high street, into the Bay Tree Centre will erode some of these benefits and may result in a reduction in donations.

Structure, Governance and Management

The company is governed by its Memorandum and Articles of Association incorporated on 21st September 2009 and subsequently amended by resolution at an Annual General Meeting, held on 16th July 2012.

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. The Management Committee, together with the Chief Executive Officer, meet at least four times a year. The Management Committee is responsible for the strategic direction and policy of the charity.

New Trustees are sought either through advertisements in the local press or introduced via networking and all applicants are interviewed. Skills matching forms an important part of the selection process. Three of our Trustees are Councillors for Brentwood and provide invaluable local knowledge/links. One of these, Keith Parker, was appointed to the board by Brentwood Borough Council.

The Chief Executive Officer is responsible for the day-to-day operational management of the Charity. At the start of the financial year, the Company employed two full time staff: one Chief Executive Officer and an Assistant Co-ordinator. Eight Minibus Drivers together with one Administrator were employed on a part time basis. In addition to their strategic and governance roles, the Trustees support the operations and the Chief Executive Officer through supervision and application of their expertise in business. At the end of the financial year, the Company employed two full time staff (Chief Executive Officer and Assistant Co-ordinator) and nine part time staff (two Administrators and seven Minibus Drivers).

Statement of Trustees' Responsibilities

The Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income or expenditure, for the year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going-concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

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

Reference and Administrative Details

Trustees

David Minns, Chairman
Steven Nicholls, Treasurer
John Lutchmiah, Secretary
Phil Mynott,
Keith Parker
Steven Richardson

Employees

Tina Tickner, CEO
Denise Terry-Roberts, Assistant Co-ordinator
Megha Gupta Administrator
Kelly Reilly, Administrator resigned 31.08.2020
Tom Ellingford, Paid Driver
Jean Elliott, Paid Driver
Barrie Hindley, Paid Driver
Stephen King, Paid Driver
Mike Torrington, Paid Driver
Bryan Weal, Paid Driver
Trevor York Paid Driver Resigned 30.09.2020
Ninette Sacco returned to work as a part time administrator 14.09.2020

Trustees who left or joined the board during this financial year:

Steven Richardson joined the Trustee board

Charity Number: 1135063
Company Number: 07024763

Registered

& Principal Office: Pepperell House,
44 High Street,
Brentwood.
CM14 4AJ

Primary Bankers

CAF Bank Limited
25 Kings Hill Avenue,
Kings Hill,
West Malling,

Kent.
ME19 4JQ

**Independent
Examiner** John Eke F.C.I.E.
4 Stable Court
Malborough
Devon TQ7 3FB

Acknowledgements and thanks

In keeping with Government guidelines no persons currently work with the Charity on a voluntary basis. The following persons are recorded as willing to volunteer and many may return at some point in the future:

Volunteer Social Car Drivers:

Paul Alden	Sheena Beadle	George Civil	Brenda Dael
Peter Gredley	Sue McClure	Roy Mason	Betram May
Ron Palmer	Jill Rivett	Clive Waddington	Jack Young
Tony Stevens	Francesco Cabras	Ivan Armstrong	

Volunteer Minibus Drivers (volunteers):

Paul Bonnet	Paul Burton	John Cousins	Steve King
Malcolm O Dell	Cliff Eighteen	Bryan Shedel	Cliff Poppy
Alison Moore	Simon Whaley	Malcolm Saddlington	Alan Lewis


Volunteer Office staff:

Pam Ellingford	Dian McGowan	Iain Robertson	Dave Simms
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In normal circumstance, driver volunteers mean we can provide many more journeys than would be possible with just paid drivers. Social car drivers use their own vehicles to provide local journeys and assistance for residents who can access a standard vehicle but are unable to use public transport; whereas Minibus drivers use our vehicles for the same purposes, except cannot access a standard vehicle, but are also able to cover absences of paid drivers.

Similarly, office volunteers provide invaluable support in the areas of finance and statistics.

Signed by order of the Trustees


David Minns - Chairman

Independent Examiner's Report to the Trustees of Brentwood Community Transport.

I report to the Charity Trustees on my examination of the accounts of the company for the year ended 31 March 2021, and which are set out on the subsequent pages.

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 charitable 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 2011 Act. In carrying out my examination I have followed the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

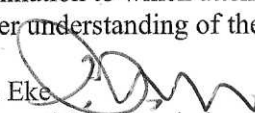
Independent Examiner's Statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a member and Fellow of the Association of Charity Independent Examiners which is one of the listed bodies.

I have completed my examination and 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.

John Eke 
Fellow of the Association of Charity Independent Examiners 4 Stable Court, Malborough,
Devon TQ7 3FB

Date: 29th Oct 2021

Statement of Financial Activities for the Year Ended 31 March 2021

	Unrestricted Funds		Restricted Funds		Total Funds	
	2021 £	2020 £	2021 £	2020 £	2021 £	2020 £
Income and endowments from:						
Income from Investments	2,401	3,045	-	-	2,401	3,045
Donations and legacies	1,846	7,166	-	-	1,846	7,166
Charitable Activities Note 2	<u>222,127</u>	<u>284,494</u>	-	-	<u>222,127</u>	<u>284,494</u>
Total	226,374	294,705	-	-	226,374	294,705
Expenditure on:						
Charitable activities Note 3	174,924	300,158	-	-	174,924	300,158
Total	174,924	300,158	-	-	174,924	300,158
Net Income (Expenditure)	51,450	(5,453)	-	-	51,450	(5,453)
Net Movement in Funds	51,450	(5,453)	-	-	51,450	(5,453)
Reconciliation of Funds:						
Balances b/f	219,048	224,501	-	-	219,048	224,501
Balances c/f	270,498	219,048	-	-	270,498	219,048

This SOFA incorporates an Income and Expenditure account as required under the Companies Act 2006.


Statement of Financial Position as at 31 March 2021

	Further Details	2021 £	2020 £
Fixed Assets			
Tangible assets	4	16,427	27,437
Current Assets			
Debtors	5	15,010	10,212
Cash at bank		274,539	220,439
VAT recoverable		-	-
Total Current Assets		<u>289,549</u>	<u>230,651</u>
Creditors	6	(30,642)	(34,322)
Amounts falling due within one year			
VAT Liability		<u>(4,836)</u>	<u>(4,717)</u>
Total Current Liabilities		<u>(35,478)</u>	<u>(39,039)</u>
Net Current Assets		<u>254,071</u>	<u>191,612</u>
Total Assets less Current Liabilities		<u>270,498</u>	<u>219,049</u>
Represented by Funds and Reserves:			
Restricted Funds	7	-	-
Unrestricted Funds:			
Designated Fixed Assets Fund	7	16,427	27,437
General Funds		254,071	191,613
Rounding			-1
Total Charity Funds		<u>£270,498</u>	<u>£219,049</u>

For the year ending 31/03/2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- *The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,*
- *The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts*
- *These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with Financial Reporting Standard FRS 102.*

This report and financial statements were approved by the members of the committee on _____ and are signed on their behalf by:



David Minns (Chairman)

Company Registration Number: 07024763. Charity Number: 1135063

Notes to the Financial Statements Year Ended 31 March 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with Accounting and Reporting by Charities: Statement Of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 published in September 2015 and comply with the Memorandum and Articles of Association of the Company and the Companies Act 2006.

Income and endowments

Income from donations and grants, including capital grants, is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably, except as follows:

- a) when donors specify that donations and grants given to the charity has a time related condition and must be used in future accounting periods, the income is deferred until those periods.
- b) when donors impose pre-conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

When donors specify that donations and grants, including capital grants, are for a particular, restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources as restricted funds when receivable.

Expenditure

All expenditure is accounted for on an accruals basis. VAT is generally not included in expenditure as VAT is recoverable on the basis that passenger transport is zero-rated. Some expenditure, however, is outside the scope of VAT and as this VAT is not recoverable it is included in expenditure.

Governance

These costs relate to compliance with statutory requirements.

Depreciation

Major expenditure on tangible fixed assets costing over £500 will be capitalised. The cost of other items is written off as incurred.

Depreciation is calculated so as to write off the cost of the asset, less its estimated residual value, over the useful economic life of that asset on a straight-line basis as follows:

	Annual Rate
Office equipment	33.33 / 50%
Furniture & fittings	20%
Motor vehicles	20%

Taxation

The company is a charity within the meaning of section 505 of the Income and Corporation Taxes Act 1988. Accordingly, the company can claim relief from taxation in respect of income or capital gains received, to the extent that such income or gains are applied to exclusively charitable purposes.

The majority of our transportation income is zero rated with regard to VAT. This is in line with VAT Notice 744A March 2002 which allows zero rating when the vehicles used are designed or adapted to carry not less than ten passengers.

2. Income and Endowments from Charitable Activities

	Unrestricted	Restricted	Total	Total
			2021	2020
	£	£	£	£
Grants	100,325	-	100,325	110,755
Fares and Contracts	90,555	-	90,555	126,553
Membership (Minibus & Social Car)	980	-	980	2,561
Other	<u>30,267</u>	-	<u>30,267</u>	<u>44,625</u>
Total	<u>222,127</u>	-	<u>222,127</u>	<u>284,494</u>

2.1. Grants

	Unrestricted	Restricted	Total	Total
	2021	2021	2021	2020
	£	£	£	£
General (Essex County Council)	59,853	-	59,853	59,853
General (Brentwood B. Council)	26,536	-	26,536	26,536
Essex Community Foundation	7,333	-	7,333	11,000
BSOG (2015/16)	-	-	-	600
Rotary Club: COVID Relief	2,000	-	2,000	-
898 Funding Grant	-	-	-	1,007
ECF Grants	-	-	-	7,050
BSOG	4,603	-	4,603	4,709
Total	<u>100,325</u>	<u>-</u>	<u>100,325</u>	<u>110,755</u>

2.2. Fares and Contracts

	2021	2020
	£	£
808 Route	237	3,982
St Helen's School	5,909	14,087
Fare Income & Concessionary	84,409	108,484
Total	<u>90,555</u>	<u>126,553</u>

2.3. Membership

	2021	2020
	£	£
Social car	960	1,985
Minibus	20	576
Total	<u>980</u>	<u>2,561</u>

2.4. Other Incoming Resources

	2021	2020
	£	£
Driver Assessments	-	2,262
Contract with Basildon CT	29,903	42,363
Miscellaneous Income	364	-
Total	<u>30,267</u>	<u>44,625</u>

3. Expenditure on Charitable Activities

	2021	2020
	£	£
Staff Costs	114,652	197,567
Volunteer reimbursements	-	12,082
Premises – rent	2,760	2,760
Vehicle running costs:		
Licences, hire, insurance, b/down cover	678	843
Maintenance & Insurance	21,765	39,755
Fuel	3,025	14,722
Other	1,190	2,036
Legal & professional	4,017	3,516
Office:		
Stationery, printing, & Telephone	655	837
Computer costs	8,464	7,472
COVID 19 PPE & enhanced cleaning	5,235	-
Other miscellaneous payments	1,475	4,004
Independent examination	-	-
Depreciation	<u>11,009</u>	<u>14,544</u>
Total	<u>174,925</u>	<u>300,158</u>

3.1. Staff Costs:

	2021	2020
	£	£
Gross salaries	82,055	154,473
Employer NI	4,737	6,789
Employer Pension	27,474	35,287
NEST Pension	385	634
Clothing	-	83
Training	-	300
Total	<u>114,652*</u>	<u>197,567**</u>

* Includes the payment of £29,903 (2020/21) received from Basildon Community Transport for shared CEO Services. Total Staff Costs relating specifically to BCT are £84,749 (Ref 2.4).

**Includes the payment of £42,363 (2019/20) received from Basildon Community Transport relating for shared CEO Services. Total Staff Costs relating specifically to BCT are £155,204 (Ref 2.4).

A furlough payment, totalling £49,862 was received in this period.

3.2. Staff Nos:		2021		2020	
		FTE		FTE	
Full time	6	6	6	6	6
Part time	$\frac{1}{7}$	$\frac{1}{7}$	$\frac{1}{7}$	$\frac{1}{7}$	$\frac{1}{7}$
Total	7	7	7	7	7

4. Tangible Assets

The Charity was formed in 2010 and the Tangible Assets forming the transfer, were valued at zero for the purposes of the accounts. These Tangible Assets were gifted to the Charity by Essex County Council and other assets were either loaned by Brentwood Borough Council or are at an age that they would be fully depreciated. Subsequently tangible assets acquired by the Charity (since 2010) were introduced into the accounts at their actual cost and will be written off at their disposal (sold or scrapped).

	Computer Equipment		Motor Vehicles		Combined Totals	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Costs as at start of year	3,770	3,770	188,742	188,742	192,512	192,512
Additions	-	-	-	-	-	-
Costs as at end of year	<u>3,770</u>	<u>3,770</u>	<u>188,742</u>	<u>188,742</u>	<u>192,512</u>	<u>192,512</u>
Depreciation as at start of year	3,770	3,770	161,305	146,761	165,075	150,531
Charge in year	-	-	11,009	14,544	11,009	14,544
Depreciation as at end of year	<u>3,770</u>	<u>3,770</u>	<u>172,314</u>	<u>161,305</u>	<u>176,084</u>	<u>165,075</u>
Carrying Value	0	0	16,428	27,437	16,428	27,437

5. Debtors

	2021	2020
	£	£
Trade Debtors	2,710	5,264
Other debtors	9,715	2,400
Prepayments	<u>2,585</u>	<u>2,548</u>
Total	<u>15,010</u>	<u>10,212</u>

6. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Other creditors	15,359	11,780
Deferred income	<u>15,283</u>	<u>22,542</u>
Total	<u>30,642</u>	<u>34,322</u>

7. Movement of Funds

	<u>Unrestricted Funds</u>		Restricted Funds	Total Funds
	General Funds	Designated Fixed Assets Fund		
	£	£	£	£
Brought forward 01 April 2020	191,612	27,436	-	219,048
Incoming Resources	226,374	-	-	226,374
Expenditure	(174,924)	-	-	(174,924)
Transfers	-	-	-	-
Transfer of depreciation	11,009	(11,009)	-	-
Carried forward	<u>254,071</u>	<u>16,427</u>	-	<u>270,498</u>

The Designated Fixed Assets Fund represents the cost of fixed assets less depreciation. Movements (depreciation and transfers) for the prior year are applied at the start of each new financial year.

Any impairment losses are assessed and recognised as expenditure in the SOFA

8. Capital Commitments

There were no capital commitments, either authorised or contracted.

9. Contingent Liabilities

None.