

**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 21<sup>st</sup> September 2009 and subsequently amended by resolution at an Annual General Meeting, held on 16<sup>th</sup> 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

A handwritten signature in black ink, appearing to read 'David Minns', written over a horizontal line.

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<sup>st</sup> 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 17<sup>th</sup> 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 £
<b>Income and endowments from:</b>							
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>
<b>Total</b>		<b>313,680</b>	<b>252,713</b>	<b>-</b>	<b>-</b>	<b>313,680</b>	<b>252,713</b>
<b>Expenditure on:</b>							
Charitable activities	Note 3	261,212	255,619	-	-	261,212	255,619
<b>Total</b>		<b>261,212</b>	<b>255,619</b>	<b>-</b>	<b>-</b>	<b>261,212</b>	<b>255,619</b>
<b>Net Income (Expenditure)</b>		<b>52,468</b>	<b>(2,906)</b>	<b>-</b>	<b>-</b>	<b>52,468</b>	<b>(2,906)</b>
<b>Net Movement in Funds</b>		<b>52,468</b>	<b>(2,906)</b>	<b>-</b>	<b>-</b>	<b>52,468</b>	<b>(2,906)</b>
<b>Reconciliation of Funds:</b>							
<b>Balances b/f</b>		<b>267,592</b>	<b>270,498</b>	<b>-</b>	<b>-</b>	<b>267,592</b>	<b>270,498</b>
<b>Balances c/f</b>		<b>320,060</b>	<b>267,592</b>	<b>-</b>	<b>-</b>	<b>320,060</b>	<b>267,592</b>

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 £
<b>Fixed Assets</b>			
Tangible assets	4	2,532	6,126
<b>Current Assets</b>			
Debtors	5	42,467	19,041
Cash at bank		303,508	283,600
VAT recoverable		-	-
<b>Total Current Assets</b>		<u>345,975</u>	<u>302,641</u>
<b>Creditors</b>	6	(26,314)	(36,519)
Amounts falling due within one year			
VAT Liability		<u>(2,132)</u>	<u>(4,655)</u>
<b>Total Current Liabilities</b>		<u>(28,446)</u>	<u>(41,174)</u>
<b>Net Current Assets</b>		<u>317,529</u>	<u>261,467</u>
<b>Total Assets less Current Liabilities</b>		<u>320,061</u>	<u>267,593</u>
<b>Represented by Funds and Reserves:</b>			
Restricted Funds	7	-	-
<b>Unrestricted Funds:</b>			
Designated Fixed Assets Fund	7	2,532	6,126
General Funds		317,529	261,467
Rounding			
<b>Total Charity Funds</b>		<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>
<b>Total</b>	<b><u>308,859</u></b>	<b>-</b>	<b><u>308,859</u></b>	<b><u>240,627</u></b>

## 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
<b>Total</b>	<b><u>145,432</u></b>	<b><u>-</u></b>	<b><u>145,432</u></b>	<b><u>92,723</u></b>

## 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>
<b>Total</b>	<b><u>116,690</u></b>	<b><u>105,619</u></b>

## 2.3. Membership

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

## 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>
<b>Total</b>	<b><u>45,599</u></b>	<b><u>41,287</u></b>



### 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	3,594	10,302
<b>Total</b>	<b><u>261,213</u></b>	<b><u>255,619</u></b>

#### 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
<b>Total</b>	<b><u>175,143</u></b>	<b><u>170,780</u></b>

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>
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

#### 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>
<b>Carrying Value</b>	<b>0</b>	<b>0</b>	<b>2,532</b>	<b>6,126</b>	<b>2,532</b>	<b>6,126</b>

#### 5. Debtors

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

## 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>
<b>Total</b>	<b><u>26,314</u></b>	<b><u>36,519</u></b>

## 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)	-	-
<b>Carried forward</b>	<b><u>317,529</u></b>	<b><u>2,532</u></b>	<b>-</b>	<b><u>320,061</u></b>

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.