

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

		2025	2024
	Further Details	£	£
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		(3,645)	(6,155)
VAT Liability		<u>(26,465)</u>	<u>(26,112)</u>
Total Current Liabilities			
Net Current Assets		294,093	<u>263,978</u>
Rounding		-2	
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	21,238	14,756
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	
Part time	<u>6</u>	<u>1.5</u>		<u>1.5</u>	
Total	8	3.5		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

	Unrestricted Funds		Restricted Funds	Total Funds
	General Funds	Designated Fixed Assets Fund		
	£	£	£	£
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.