

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

England & Wales · Charity number 1158057

Details

Other names	EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GRP, EXMOUTH AND DISTRICT RING AND RIDE AND EXMOUTH RING AND RIDE
Status	Registered
Legal form	CIO
Registered	2014-07-30
Register	View on the Charity Commission register

Contact

Address	Office 1 & 2 Unit 16 Dinan Way Trading Estate Exmouth Devon EX8 4RS
Phone	01395266662
Email	edctg@btconnect.com
Website	www.exmouthringandride.org.uk

Activities

Objects: TO PROVIDE TRANSPORT FACILITIES FOR PERSONS WHO HAVE SPECIAL NEED OF SUCH FACILITIES BECAUSE THEY ARE ELDERLY, DISABLED, POOR, MOTHERS WITH YOUNG CHILDREN OR PEOPLE LIVING IN ISOLATED AREAS WHERE THERE ARE NOT ADEQUATE PUBLIC TRANSPORT FACILITIES IN EXMOUTH AND SURROUNDING PARISHES IN DEVON, ENGLAND

Activities: PROVIDES COMMUNITY TRANSPORT FOR THOSE WITH A MOBILITY PROBLEM AND LONE PARENTS IN ISOLATED RURAL AREAS. THE CHARITY HAS THREE TAIL-LIFT MINIBUSES - A RING & RIDE BUS SUPPORTED BY LOCAL GOVERNMENT AND 2 COMMUNITY BUSES SUPPORTED BY VOLUNTARY DONATIONS, GRANTS ETC

Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£90,926	£90,336	-	-
2024-03-31	£77,988	£93,630	-	-
2023-03-31	£77,175	£89,897	-	-
2022-03-31	£59,184	£85,395	-	-
2021-03-31	£103,218	£95,626	-	-

Trustees

Name	Role	Appointed
JILL MARION ELSON		2014-03-21
LYNDA DOROTHY EVANS		2014-03-21
MR JAMES BAILEY		2014-03-21
Melanie Mock		2023-06-06

Accounts

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

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EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	J Elson MBE, Chairman, Trustee L Evans, Vice Chairman, Trustee W J Bailey, Management Committee, Trustee M Mock, Committee Member, Trustee
Charity registered number	1158057
Principal office	Office No. 2 Unit 16 Dinan Way Trading Estate Exmouth EX8 4RS
Senior Management Team	Miss J Elson MBE (Independent), Chair, Miss L Elson OBE (Exmouth Welfare Trust), Hon Treasurer and Mrs L Evans (Independent) Vice Chair
Management Committee	Miss J Elson MBE (Independent), Chair Mrs L Evans (Independent), Vice Chair Miss L Elson OBE (Exmouth Welfare Trust), Hon Treasurer Mr W J Bailey (Lympstone Parish Council) Mrs C Nicholas (Exmouth Town Council) Mr T Dumper (Exmouth Town Council) Mrs K Rose (Devon County Council Transport Coordination) Mr M Hilliar (Budleigh Salterton Town Council)
Accountants	Griffin Chartered Accountants Courtenay House Pynes Hill Exeter EX2 5AZ
Bankers	Barclays Bank plc 3 Bedford Street Exeter Devon EX1 1LX
Solicitors	Everyys Magnolia House Church Street Exmouth Devon EX8 1HQ

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the Charity for the ended 31 March 2025.

Objectives and activities

a. Policies and objectives

In setting the objectives and aims the Management Committee has carefully considered the Charity Commission's general guidance on public benefit.

(i) Summary of Objects and Aims

The objects of the Charity is to provide transport facilities for persons who have special need of such facilities because they are elderly or disabled, poor, mothers with young children or people living in isolated areas where there are no adequate public transport facilities.

The Charity may additionally seek to act as an umbrella organisation for any other local transport schemes operating within the area of benefit, providing a focal point for encouraging the exchange of ideas and needs and promotion of specific transport schemes to meet those needs.

(ii) Achieving the Objectives

To achieve this Exmouth & District Community Transport Group:

- Provide the service of 2 tail-lift buses and 1 wheelchair accessible car.
- Provide the service of several part time drivers, casual relief drivers and voluntary drivers as required.
- Provide the service of a part-time Co-ordinator and part-time Assistant Co-ordinator to arrange and co-ordinate journeys and trips made by the buses.
- Organises publicity, talks and events to promote the Charity.
- Holds fund raising events for the benefit of the Charity.
- Contacts grant making charities, trusts and organisations to seek funds.
- Works in partnership with local councils and League of Friends of Exmouth Community Hospital, Seachange Budleigh Salterton and Exmouth and Budleigh Primary Care Network (WEB).

(iii) Volunteers

The Charity benefits from having several volunteer drivers and volunteers who help with administration and promotional events when required.

b. Achievements and performance

It has continued to be a challenging economic climate, although the Charity has found it difficult it has been able to raise sufficient funds to continue the services during the year but has been unable to set up a fund to replace one of the buses. It is increasingly hard to obtain grants from charitable trusts and foundations due to many changing their criteria owing to the continuing cost-of-living crisis and the reduction in funds they have available. The Charity continues to be well supported by the Parish Councils, Town Councils, Devon County Council and East Devon District Council. During the year it was noted, from passenger conversations, due to social isolation and loneliness, there was a need to keep our timetable under review and increase our day trips where possible. However, the situation is monitored and evaluated regularly to ensure we meet the needs of users and the wider local community.

Expenditure has continued to be closely monitored by the Management Committee.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

Both buses and the Ford car have been well supported. The timetable for both the Ring and Ride Service and the use of the Community Bus is reviewed in consultation with users.

Having two 8 seater minibuses has given us flexibility that has been welcomed by our passengers. The buses are used for the Ring and Ride timetabled service in addition to other uses. An increased range of special trips and lunches for our own passengers has been arranged again this year which have been well supported. The buses have continued to be used by other groups within the community.

We continue to ask our passengers when they book their journeys if there are any different destinations they would like to add to our list. We plan a 3-month timetable that is posted to regular passengers on our database. A volunteer delivers posters and leaflets to shops, health centres, dental surgeries, local hospitals etc.

The Charity continues to look at ways they can improve efficiency and reduce costs where possible.

Structure, governance and management

a. Constitution

Exmouth & District Community Transport Group is a registered charity number 1158057 and is a charitable incorporated organisation.

b. Methods of appointment or election of Trustees

The management of Charity has the responsibility of the Trustees for the appointment of Trustees.

c. Policies adopted for the induction and training of Trustees

Any new person approached to become a Trustee is given information about the Charity together with a copy of the last three years' accounts. They are also given the opportunity to meet the co-ordinators, visit the Charity's offices and travel on one of the buses with the passengers. Following their appointment as a Trustee the Officers provide induction into the Charity's objectives, operating methods and activities and responsibilities of the Management Committee and Trustees.

d. Organisational structure and Decision Making

The Management Committee consists of at least five members elected by and representative of the membership categories which are:

Voluntary Organisations, Parish and Town Councils, individual clients and individuals who wish to assist with needs of persons with a mobility handicap. The officers of the Management Committee are elected at the Annual General Meeting.

The Management Committee meets regularly and uses email to keep members informed.

A part-time Co-ordinator and 1 part-time Assistant Co-ordinator are employed and are responsible for the day-to-day management of the Charity's affairs. The Charity also employs four part time drivers, casual relief drivers to cover sickness and holidays and has several voluntary drivers.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

No Trustee or member of the Management Committee received any remuneration from the Charity or had any beneficial interest in it.

Public Benefit

Exmouth & District Community Transport Group depends on charitable donations and grants from local councils. The Charity only charges a nominal fare to its beneficiaries. Its work is to provide accessible transport for persons who have a special need of such facilities because they are elderly or disabled, poor, mothers with young children or people living in isolated or rural areas with no suitable public transport facilities. This benefits the public in a number of ways

- By increasing independence, health, and well-being of users
- By giving people the opportunity to meet others
- By allowing elderly, disabled and disadvantaged people to integrate into society at large.
- By providing transport for elderly and disabled for hospital and doctor's appointments
- By providing a tail lift vehicle, door to door service for those in special need
- Working closely with health agencies and others to help prevent social isolation and loneliness.

Access to the service is open equally to all sectors of the community without distinction on grounds of gender, race, age, or sexual orientation.

RISKS FACING THE CHARITY

The principle risk facing the charity is financial as it is reliant on voluntary income to cover the cost of providing services. The Management Committee monitor the situation closely and regularly reviews each area of the Charity's activities, elements of which are evaluated constantly by the Co-ordinator, and the Hon Treasurer.

FINANCIAL REVIEW

(i) Accounts

The accounts for the year show a small surplus and a much-improved financial position from the previous year. The Charity's total funds remain stable allowing the charity to continue the service. The Charity's dependence on Voluntary income and grants from Devon County Council, East Devon District Council and the Parish/Town Councils is clearly apparent and accounts for most of its income.

(ii) Investment Policy and Performance

The Charity has no investments at present but is kept under review by the Management Committee.

(iii) Assets and Reserves

The Trustees and Management Committee feel that the assets are adequate at present for the forthcoming year but, continues to monitor the position monthly. Ear marked reserves are in place for repair and renewal of computer equipment. The Management Committee also, when possible designate specific funds for contribution towards an appropriate replacement for any one of the buses in the future, although we would normally have a public appeal.

This is reviewed on a regular basis by the Management Committee.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

(iv) Independent Examination of Accounts

An independent examination of the Accounts has been carried out by Griffin Chartered Accounts.

(v) Budgets

A budget is prepared by the Chairman, Vice Chairman and Hon Treasurer and agreed by the Management Committee at the beginning of each financial year. A financial statement is presented to the Management Committee at every meeting.

(vi) Staff

There have been no changes to staffing during the year, but volunteers have assisted where necessary. Staffing is monitored carefully with a review taking place annually by the Management Meeting.

(vii) Going concern

The Trustees and Management Committee feel that the Charity has adequate resources to continue in operational existence for the foreseeable future. At the year-end the Charity had a free reserve balance of £62,395 (2024: £47,356). This is in line with The Charity's reserve policy of three to six months of operational costs.

Future Review

The Charity will be seeking to increase the use of all services run by the charity and continue to recruit volunteer drivers so the costs can be kept within budget. The Charity will also seek supporters who could assist with fund raising.

The Charity will continue to make applications for funding from grant making trusts and organisations and seek donations from the local community to ensure services can be maintained.

Following the review of our services and the sale of the single wheelchair vehicle to reduce costs (after assessing other services available within our area) the charity is concentrating on increasing the use of the vehicles retained. Recognising the continuing need to support those in social isolation especially in our rural areas the lunch trips will be increased when possible. The Charity will regularly consult with passengers and the local community to ensure the services provided meets their needs. Increase promotion of the charity

Thanks

The Trustees and the Management Committee express their thanks to the Co-ordinators for managing the implementation of the changes. Also, we would like to thank the Drivers, Volunteers, Donors, Sponsors, Devon County Council, East Devon District Council and the local parish/town councils who help the Charity to achieve their objectives.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
17/10/2025 and signed on their behalf by:

Jill Elson

Miss J Elson MBE, Chairman
Trustee

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the Trustees of Exmouth and District Community Transport Group ('the Charity')

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

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Signed:

Laura Waycott

Dated:

FCA

Griffin

Chartered Accountants

Courtenay House

Pynes Hill

Exeter

EX2 5AZ

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from:					
Donations and legacies	3	-	8,098	8,098	4,707
Charitable activities	4	36,667	39,435	76,102	69,008
Other trading activities	5	-	5,006	5,006	2,800
Investments	6	-	886	886	640
Other income	7	-	834	834	833
Total income		36,667	54,259	90,926	77,988
Expenditure on:					
Charitable activities	8	36,667	53,669	90,336	93,630
Total expenditure		36,667	53,669	90,336	93,630
Net movement in funds		-	590	590	(15,642)
Reconciliation of funds:					
Total funds brought forward		-	79,084	79,084	94,726
Net movement in funds		-	590	590	(15,642)
Total funds carried forward		-	79,674	79,674	79,084

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 24 form part of these financial statements.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	17,279	31,728
		<u>17,279</u>	<u>31,728</u>
Current assets			
Debtors	14	2,631	996
Cash at bank and in hand		62,000	49,489
		<u>64,631</u>	<u>50,485</u>
Creditors: amounts falling due within one year	15	(2,236)	(3,129)
Net current assets		<u>62,395</u>	<u>47,356</u>
Total assets less current liabilities		<u>79,674</u>	<u>79,084</u>
Net assets excluding pension asset		<u>79,674</u>	<u>79,084</u>
Total net assets		<u><u>79,674</u></u>	<u><u>79,084</u></u>
Charity funds			
Restricted funds	16	-	-
Unrestricted funds	16	79,674	79,084
Total funds		<u><u>79,674</u></u>	<u><u>79,084</u></u>

The financial statements were approved and authorised for issue by the Trustees on 17/10/2025 and signed on their behalf by:

Jill Elson

.....
J Elson MBE
Trustee

The notes on pages 11 to 24 form part of these financial statements.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

The Exmouth and District Community Transport Group is a charitable Incorporated Organisation, registered in England and Wales. The registration number is 1158057 and the registered office address is Office 1 & 2, Unit 16, Dinan way trading estate, Exmouth, Devon, EX8 4RS.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Exmouth and District Community Transport Group meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant area's of uncertainty that effect the carrying value of assets held by the charity.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the following methods.

Depreciation is provided on the following bases:

Motor vehicles	-	25% reducing balance
Fixtures and fittings	-	20% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 2 December 2018.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £
Donations from community groups	8,098	8,098
	<u>8,098</u>	<u>8,098</u>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations from community groups	4,707	4,707
	<u>4,707</u>	<u>4,707</u>

4. Income from charitable activities

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Ring and ride	19,990	20,642	40,632
Community bus	8,656	9,150	17,806
Health and wellbeing	8,021	9,643	17,664
	<u>36,667</u>	<u>39,435</u>	<u>76,102</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. Income from charitable activities (continued)

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Ring and ride	17,420	9,412	26,832
Community bus	7,544	23,715	31,259
Health and wellbeing	6,990	3,927	10,917
	<u>31,954</u>	<u>37,054</u>	<u>69,008</u>

5. Income from other trading activities

	Unrestricted funds 2025 £	Total funds 2025 £
Sale of goods and services	<u>5,006</u>	<u>5,006</u>

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Sale of goods and services	<u>2,800</u>	<u>2,800</u>

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Interest receivable on bank deposits	<u>886</u>	<u>886</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. Investment income (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Interest receivable on bank deposits	640	640
	<u>640</u>	<u>640</u>

7. Other income

	Unrestricted funds 2025 £	Total funds 2025 £
Other income	834	834
	<u>834</u>	<u>834</u>

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Other income	833	833
	<u>833</u>	<u>833</u>

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £
Ring and ride	19,990	23,670	43,660
Community bus	8,656	11,802	20,458
Health and Wellbeing	8,021	12,437	20,458
Depreciation	-	5,760	5,760
	<u>36,667</u>	<u>53,669</u>	<u>90,336</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Ring and ride	17,420	25,473	42,893
Community bus	7,544	12,537	20,081
Health and Wellbeing	6,990	13,090	20,080
Depreciation	-	10,576	10,576
	<u>31,954</u>	<u>61,676</u>	<u>93,630</u>

9. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Ring and ride	18,855	24,805	43,660
Community bus	10,039	10,419	20,458
Health and Wellbeing	9,628	10,830	20,458
General	-	5,760	5,760
	<u>38,522</u>	<u>51,814</u>	<u>90,336</u>

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Ring and ride	21,205	21,688	42,893
Community bus	10,602	9,479	20,081
Health and Wellbeing	10,603	9,477	20,080
General	-	10,576	10,576
	<u>42,410</u>	<u>51,220</u>	<u>93,630</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Ring and ride 2025 £	Community bus 2025 £	Health and Wellbeing 2025 £	General 2025 £	Total funds 2025 £
Staff costs	12,504	5,639	6,050	-	24,193
Depreciation	-	-	-	5,760	5,760
Office expenses	1,163	582	582	-	2,327
Advertising	106	54	54	-	214
IT Costs	628	315	315	-	1,258
Rent	4,140	2,070	2,070	-	8,280
Other costs	1,378	688	688	-	2,754
Travel	90	45	45	-	180
Profit/loss on sale of assets	2,054	1,026	1,026	-	4,106
Governance costs	2,742	-	-	-	2,742
	24,805	10,419	10,830	5,760	51,814

	<i>Ring and ride 2024 £</i>	<i>Community bus 2024 £</i>	<i>Health and Wellbeing 2024 £</i>	<i>General 2024 £</i>	<i>Total funds 2024 £</i>
Staff costs	10,361	5,181	5,181	-	20,723
Depreciation	-	-	-	10,576	10,576
Office expenses	1,177	589	588	-	2,354
Advertising	307	153	153	-	613
IT Costs	1,009	494	494	-	1,997
Rent	4,140	2,070	2,070	-	8,280
Other costs	1,819	910	909	-	3,638
Travel	164	82	82	-	328
Governance costs	2,711	-	-	-	2,711
	21,688	9,479	9,477	10,576	51,220

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

10. Analysis of governance costs

	2025 £	2024 £
Independent examiner fees	1,740	1,953
Legal fees	653	373
Other governance costs	349	385
	<u> </u>	<u> </u>

11. Staff costs

	2025 £	2024 £
Wages and salaries	52,029	51,220
Pension costs	253	235
	<u> </u>	<u> </u>
	<u>52,282</u>	<u>51,455</u>

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Employees	6	6
	<u> </u>	<u> </u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise of the Chair of Trustees and Treasurer. The total benefits of the key management personnel (including employer pension contributions) for their services to the charity was £NIL (2024: £NIL).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2024	124,026	1,360	125,386
Disposals	(51,487)	-	(51,487)
At 31 March 2025	<u>72,539</u>	<u>1,360</u>	<u>73,899</u>
Depreciation			
At 1 April 2024	92,298	1,360	93,658
Charge for the year	5,760	-	5,760
On disposals	(42,798)	-	(42,798)
At 31 March 2025	<u>55,260</u>	<u>1,360</u>	<u>56,620</u>
Net book value			
At 31 March 2025	<u>17,279</u>	<u>-</u>	<u>17,279</u>
At 31 March 2024	<u>31,728</u>	<u>-</u>	<u>31,728</u>

14. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	-	30
Other debtors	294	966
Prepayments and accrued income	2,337	-
	<u>2,631</u>	<u>996</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	379	397
Other taxation and social security	-	904
Other creditors	-	31
Accruals and deferred income	1,857	1,797
	<u>2,236</u>	<u>3,129</u>

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024	Income	Expenditure	Balance at 31 March 2025
	£	£	£	£
Unrestricted funds				
Unrestricted income fund	79,084	54,259	(53,669)	79,674
	<u>79,084</u>	<u>54,259</u>	<u>(53,669)</u>	<u>79,674</u>
Restricted funds				
Community bus	-	8,656	(8,656)	-
Ring & Ride	-	19,990	(19,990)	-
Health and Wellbeing	-	8,021	(8,021)	-
	<u>-</u>	<u>36,667</u>	<u>(36,667)</u>	<u>-</u>
Total of funds	<u>79,084</u>	<u>90,926</u>	<u>(90,336)</u>	<u>79,674</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Incoming resources £</i>	<i>Resources expanded £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds				
Unrestricted income fund	94,726	46,034	(61,676)	79,084
Restricted funds				
Community bus	-	7,544	(7,544)	-
Ring & Ride	-	17,420	(17,420)	-
Health and Wellbeing	-	6,990	(6,990)	-
	-	31,954	(31,954)	-
Total of funds	<u>94,726</u>	<u>77,988</u>	<u>(93,630)</u>	<u>79,084</u>

Restricted funds:

Ring and Ride - Funding from Devon County Council, East Devon District Council and Town Parish Councils within the service area to operate a "ring and ride" service.

Community Bus - Funding from Devon County Council, donations and grants received to provide various trips to different locations.

Health and Wellbeing Bus - Funding from Devon County Council and other local authorities to provide transport for persons with a greater degree of mobility problems.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
General funds	79,084	54,259	(53,669)	79,674
Restricted funds	-	36,667	(36,667)	-
	<u>79,084</u>	<u>90,926</u>	<u>(90,336)</u>	<u>79,674</u>

Summary of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2024 £</i>
General funds	94,726	46,034	(61,676)	79,084
Restricted funds	-	31,954	(31,954)	-
	<u>94,726</u>	<u>77,988</u>	<u>(93,630)</u>	<u>79,084</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	17,279	17,279
Current assets	64,631	64,631
Creditors due within one year	(2,236)	(2,236)
Total	<u>79,674</u>	<u>79,674</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	31,728	31,728
Current assets	50,485	50,485
Creditors due within one year	(3,129)	(3,129)
Total	79,084	79,084

19. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £253 (2024-£235). Contributions totalling £NIL (2024-£31) were payable to the fund at the balance sheet date and are included in creditors.

20. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	1,500	1,500

21. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2025.

SIGNATURE CERTIFICATE



REFERENCE NUMBER
8330C374-763F-42CC-B195-98CE60F4611E

TRANSACTION DETAILS

Reference Number
8330C374-763F-42CC-B195-98CE60F4611E

Transaction Type
Signature Request

Sent At
16/10/2025 10:56:01 AM EDT

Executed At
20/10/2025 06:42:56 AM EDT

Identity Method
email

Distribution Method
email

Signed Checksum
51c6c5e792016c1882277031f2df329bd3a4902cc2fb0228ed87d3e6f0cc6659

Signer Sequencing
Disabled

Document Passcode
Disabled

DOCUMENT DETAILS

Document Name
Exmouth and District Community Transport 2025 - Accounts

Filename
Exmouth_and_District_Community_Transport_2025_-_Accounts.pdf

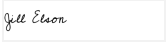
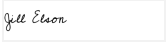
Pages
26 pages

Content Type
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File Size
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SIGNERS

SIGNER	E-SIGNATURE	EVENTS
Name Jill Elson	Status signed	Viewed At 20/10/2025 06:36:04 AM EDT
Email jill.elson@btinternet.com	Multi-factor Digital Fingerprint Checksum 4f53cda18c2baa0c0354bb5f9a3ecbe5ed12ab4d8e11ba873c2f11161202b945	Identity Authenticated At 20/10/2025 06:42:56 AM EDT
Components 4	IP Address 31.127.118.87	Signed At 20/10/2025 06:42:56 AM EDT
	Device Chrome via Windows	
	Typed Signature 	
	Signature Reference ID 6D73E09A	
	Typed Signature 	
	Signature Reference ID EFF08796	

AUDITS

TIMESTAMP	AUDIT
16/10/2025 10:56:01 AM EDT	Team Griffin (office@griffinaccountancy.co.uk) created document 'Exmouth_and_District_Community_Transport_2025_-_Accounts.pdf' on Chrome via Windows from 185.253.179.97.
16/10/2025 10:56:02 AM EDT	Jill Elson (jill.elson@btinternet.com) was emailed a link to sign.
20/10/2025 06:36:04 AM EDT	Jill Elson (jill.elson@btinternet.com) viewed the document on Chrome via Windows from 31.127.118.87.
20/10/2025 06:42:56 AM EDT	Jill Elson (jill.elson@btinternet.com) authenticated via email on Chrome via Windows from 31.127.118.87.
20/10/2025 06:42:56 AM EDT	Jill Elson (jill.elson@btinternet.com) signed the document on Chrome via Windows from 31.127.118.87.

Accounts

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

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EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees	J Elson MBE, Chairman L Evans, Vice Chairman W J Bailey, Management Committee M Mock, Committee Member (appointed 6 June 2023)
Charity registered number	1158057
Principal office	Office No. 2 Unit 16 Dinan Way Trading Estate Exmouth EX8 4RS
Senior Management Team	Miss J Elson MBE (Independent), Chair, Miss L Elson OBE (Exmouth Welfare Trust), Hon Treasurer and Mrs L Evans (Independent) Vice Chair
Management Committee	Miss J Elson MBE (Independent), Chair Mrs L Evans (Independent), Vice Chair Miss L Elson OBE (Exmouth Welfare Trust), Hon Treasurer Mr W J Bailey (Lympstone Parish Council) Mrs C Nicholas (Exmouth Town Council) Mr T Dumper (Exmouth Town Council) Mrs K Rose (Devon County Council Transport Coordination) Mr M Hilliar (Budleigh Salterton Town Council)
Accountants	Griffin Chartered Accountants Courtenay House Pynes Hill Exeter EX2 5AZ
Bankers	Barclays Bank plc 3 Bedford Street Exeter Devon EX1 1LX
Solicitors	Everyys Magnolia House Church Street Exmouth Devon EX8 1HQ

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the Charity for the ended 31 March 2024.

Objectives and activities

a. Policies and objectives

In setting the objectives and aims the Management Committee has carefully considered the Charity Commission's general guidance on public benefit.

(i) Summary of Objects and Aims

The objects of the Charity is to provide transport facilities for persons who have special need of such facilities because they are elderly or disabled, poor, mothers with young children or people living in isolated areas where there are no adequate public transport facilities.

The Charity may additionally seek to act as an umbrella organisation for any other local transport schemes operating within the area of benefit, providing a focal point for encouraging the exchange of ideas and needs and promotion of specific transport schemes to meet those needs.

(ii) Achieving the Objectives

To achieve this Exmouth & District Community Transport Group:

- Provide the service of 2 tail-lift buses and 1 wheelchair accessible car.
- Provide the service of several part time drivers, casual relief drivers and voluntary drivers as required.
- Provide the service of a part-time Co-ordinator and part-time Assistant Co-ordinator to arrange and co-ordinate journeys and trips made by the buses.
- Organises publicity, talks and events to promote the Charity.
- Holds fund raising events for the benefit of the Charity.
- Contacts grant making charities, trusts and organisations to seek funds.
- Works in partnership with local councils and League of Friends of Exmouth Community Hospital, Seachange Budleigh Salterton and Exmouth and Budleigh Primary Care Network (WEB).

(iii) Volunteers

The Charity benefits from having several volunteer drivers and volunteers who help with administration and promotional events when required.

b. Activities undertaken to achieve objectives

It has been a challenging economic climate, the Charity has found it difficult to raise sufficient funds to continue the services during the year and has therefore needed to use reserves. It is increasingly hard to obtain grants from charitable trusts and foundations due to many changing their criteria owing to the cost-of-living crisis and the reduction in funds they have available. The Charity continues to be well supported by the Parish Councils, Town Councils, Devon County Council and East Devon District Council. During the year it was noted, from passenger conversations, due to social isolation and loneliness, there was a need to increase our day trips, therefore our office hours were extended to facilitate this. However, the situation is monitored and reviewed regularly to ensure we meet the needs of users and the wider local community.

Expenditure has continued to be closely monitored by the Management Committee.

Both buses and the Ford car have been well supported. The timetable for both the Ring and Ride Service and the use of the Community Bus is reviewed in consultation with users.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

The 8 seater minibuses have given us a new flexibility and have been welcomed by our passengers. Both buses are used for the Ring and Ride timetabled service in addition to other uses. An increased range of special trips and lunches for our own passengers has been arranged again this year which have been well supported. The buses have continued to be used by local groups, residential homes, nursing homes and local social clubs for trips.

We continue to ask our passengers when they book their journeys if there are any different destinations they would like to add to our list. We plan a 3-month time table that is posted to regular passengers on our database. A volunteer delivers posters and leaflets to shops, health centres, dental surgeries, local hospitals etc.

The Charity continues to look at ways they can improve efficiency and reduce costs where possible.

Financial review

a. Going concern

The Trustees and Management Committee feel that the Charity has adequate resources to continue in operational existence for the foreseeable future.

Structure, governance and management

a. Constitution

Exmouth & District Community Transport Group is a registered charity number 1158057 and is a charitable incorporated organisation.

b. Methods of appointment or election of Trustees

The management of Charity has the responsibility of the Trustees for the appointment of Trustees.

c. Policies adopted for the induction and training of Trustees

Any new person approached to become a Trustee is given information about the Charity together with a copy of the last three years' accounts. They are also given the opportunity to meet the co-ordinators, visit the Charity's offices and travel on one of the buses with the passengers. Following their appointment as a Trustee the Officers provide induction into the Charity's objectives, operating methods and activities and responsibilities of the Management Committee and Trustees.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

d. Organisational structure and Decision Making

The Management Committee consists of at least five members elected by and representative of the membership categories which are Voluntary Organisations, Parish and Town Councils, individual clients and individuals who wish to assist with needs of persons with a mobility handicap. The officers of the Management Committee are elected at the Annual General Meeting.

The Management Committee meets regularly and uses email to keep members informed.

A part-time Co-ordinator and 1 part-time Assistant Co-ordinator are employed and are responsible for the day-to-day management of the Charity's affairs. The Charity also employs four part time drivers, casual relief drivers to cover sickness and holidays and has several voluntary drivers.

No Trustee or member of the Management Committee received any remuneration from the Charity or had any beneficial interest in it.

Public Benefit

Exmouth & District Community Transport Group depends on charitable donations and grants from local councils. The Charity only charges a nominal fare to its beneficiaries. Its work is to provide accessible transport for persons who have a special need of such facilities because they are elderly or disabled, poor, mothers with young children or people living in isolated or rural areas with no suitable public transport facilities. This benefits the public in a number of ways

- By increasing independence, health, and well-being of users
- By giving people the opportunity to meet others
- By allowing elderly, disabled and disadvantaged people to integrate into society at large.
- By providing transport for elderly and disabled for hospital and doctor's appointments
- By providing a tail lift vehicle, door to door service for those in special need
- Working closely with health agencies and others to help prevent social isolation and loneliness.

Access to the service is open equally to all sectors of the community without distinction on grounds of gender, race, age, or sexual orientation.

RISKS FACING THE CHARITY

The principle risk facing the charity is financial as it is reliant on voluntary income to cover the cost of providing services. The Management Committee monitor the situation closely and regularly reviews each area of the Charity's activities, elements of which are evaluated constantly by the Co-ordinator, and the Hon Treasurer.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

(i) Accounts

The accounts for the year show that on the 31 March 2024, although showing a loss for the year still show the Charity's total funds remain stable allowing the charity to continue the service. The Charity's dependence on Voluntary income and grants from Devon County Council, East Devon District Council and the Parish/Town Councils is clearly apparent and accounts for most of its income.

(ii) Investment Policy and Performance

The Charity has no investments at present but is kept under review by the Management Committee.

(iii) Assets and Reserves

The Trustees and Management Committee feel that the assets are adequate at present for the forthcoming year but, continues to monitor the position monthly. Ear marked reserves are in place for repair and renewal of computer equipment. The Management Committee also, when possible designate specific funds for contribution towards an appropriate replacement for any one of the buses in the future, although we would normally have a public appeal.

This is reviewed on a regular basis by the Management Committee.

(iv) Independent Examination of Accounts

An independent examination of the Accounts has been carried out by Griffin Chartered Accounts.

(v) Budgets

A budget is prepared by the Chairman, Vice Chairman and Hon Treasurer and agreed by the Management Committee at the beginning of each financial year. A financial statement is presented to the Management Committee at every meeting.

(vi) Staff

There have been no changes to staffing during the year, but volunteers have assisted where necessary. Staffing is monitored carefully with a review taking place annually by the Management Meeting.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Future Review

The Charity will be seeking to increase the use of all services run by the charity and continue to recruit volunteer drivers so the costs can be kept within budget. The Charity will also seek supporters who could assist with fund raising.

The Charity will continue to make applications for funding from grant making trusts and organisations and seek donations from the local community to ensure services can be maintained.

To review the services and use of the buses so the service can be more flexible and meet the changing needs to the local people. Exmouth and District Community Transport Group as in a number of the DCC Community Transport Network who conducted out a statistic analysis of all services provided by all groups within the network, it was noted the Ring and Ride service passengers had reduced since the pandemic as shopping needs had changed but the need for trips to prevent social isolation and loneliness has increased. We therefore intend to review the service provision on this information to ensure we meet changing needs of local people.

Increase promotion of the charity and continually seek views of users and others to tailor the service to the needs of the community.

Thanks

The Trustees and the Management Committee express their thanks to the Co-ordinators for managing the implementation of the changes which has enabled a reduction in the monies used from reserves. Also, we would like to thank the Drivers, Volunteers, Donors, Sponsors, Devon County Council, East Devon District Council and the local parish/town councils who help the Charity to achieve their objectives

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Approved by order of the members of the board of Trustees on
19/09/2024 and signed on their behalf by:

Jill M Elson

Miss J Elson MBE, Chairman
Trustee

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Independent examiner's report to the Trustees of Exmouth and District Community Transport Group ('the Charity')

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

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Signed:



Laura Waycott

Dated: 10/10/24

FCA

Griffin

Chartered Accountants
Courtenay House
Pynes Hill
Exeter
EX2 5AZ

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:					
Donations and legacies	3	-	4,707	4,707	7,574
Charitable activities	4	31,954	37,054	69,008	66,929
Other trading activities	5	-	2,800	2,800	2,499
Investments	6	-	640	640	97
Other income	7	-	833	833	76
Total income		31,954	46,034	77,988	77,175
Expenditure on:					
Charitable activities	8	31,954	61,676	93,630	89,897
Total expenditure		31,954	61,676	93,630	89,897
Net movement in funds		-	(15,642)	(15,642)	(12,722)
Reconciliation of funds:					
Total funds brought forward		-	94,726	94,726	107,448
Net movement in funds		-	(15,642)	(15,642)	(12,722)
Total funds carried forward		-	79,084	79,084	94,726

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 27 form part of these financial statements.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	31,728	42,304
		<u>31,728</u>	<u>42,304</u>
Current assets			
Debtors	14	996	2,207
Cash at bank and in hand		49,489	53,496
		<u>50,485</u>	<u>55,703</u>
Creditors: amounts falling due within one year	15	(3,129)	(3,281)
Net current assets		<u>47,356</u>	<u>52,422</u>
Total assets less current liabilities		<u>79,084</u>	<u>94,726</u>
Net assets excluding pension asset		<u>79,084</u>	<u>94,726</u>
Total net assets		<u><u>79,084</u></u>	<u><u>94,726</u></u>
Charity funds			
Restricted funds	16	-	-
Unrestricted funds	16	79,084	94,726
Total funds		<u><u>79,084</u></u>	<u><u>94,726</u></u>

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:

Jill M Elson

.....
Miss J Elson MBE, Chairman
Trustee

The notes on pages 12 to 27 form part of these financial statements.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. General information

The Exmouth and District Community Transport Group is a charitable Incorporated Organisation, registered in England and Wales. The registration number is 1158057 and the registered office address is Office 1 & 2, Unit 16, Dinan way trading estate, Exmouth, Devon, EX8 4RS.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Exmouth and District Community Transport Group meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant area's of uncertainty that effect the carrying value of assets held by the charity.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the following methods.

Depreciation is provided on the following bases:

Motor vehicles	-	25% reducing balance
Fixtures and fittings	-	20% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.11 Pensions

The Charity operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 2 December 2018.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Donations from community groups	4,707	4,707
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations from community groups	7,574	7,574

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Income from charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Ring and ride	17,420	9,412	26,832
Community bus	7,544	23,715	31,259
Health and wellbeing	6,990	3,927	10,917
	<u>31,954</u>	<u>37,054</u>	<u>69,008</u>
	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Ring and ride	21,011	7,178	28,189
Community bus	8,430	18,196	26,626
Health and wellbeing	9,099	3,015	12,114
	<u>38,540</u>	<u>28,389</u>	<u>66,929</u>

5. Income from other trading activities

	Unrestricted funds 2024 £	Total funds 2024 £
Sale of goods and services	2,800	2,800
	<u>2,800</u>	<u>2,800</u>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Sale of goods and services	2,499	2,499
	<u>2,499</u>	<u>2,499</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Interest receivable on bank deposits	640	640

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Interest receivable on bank deposits	97	97

7. Other income

	Unrestricted funds 2024 £	Total funds 2024 £
Other income	833	833

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Other income	76	76

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Ring and ride	17,420	25,473	42,893
Community bus	7,544	12,537	20,081
Health and Wellbeing	6,990	13,090	20,080
Depreciation	-	10,576	10,576
	31,954	61,676	93,630

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Ring and ride	21,011	15,300	36,311
Community bus	9,099	10,457	19,556
Health and Wellbeing	8,430	11,125	19,555
Depreciation	-	14,475	14,475
	38,540	51,357	89,897

9. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Ring and ride	21,205	21,688	42,893
Community bus	10,602	9,479	20,081
Health and Wellbeing	10,603	9,477	20,080
General	-	10,576	10,576
	42,410	51,220	93,630

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Ring and ride	18,344	17,967	36,311
Community bus	9,173	10,383	19,556
Health and Wellbeing	9,173	10,382	19,555
Depreciation costs	-	14,475	14,475
	<u>36,690</u>	<u>53,207</u>	<u>89,897</u>

Analysis of support costs

	Ring and ride 2024 £	Community bus 2024 £	Health and Wellbeing 2024 £	Depreciation 2024 £	Total funds 2024 £
Staff costs	10,361	5,181	5,181	-	20,723
Depreciation	-	-	-	10,576	10,576
Office expenses	1,177	589	588	-	2,354
Advertising	307	153	153	-	613
IT Costs	1,009	494	494	-	1,997
Rent	4,140	2,070	2,070	-	8,280
Other costs	1,819	910	909	-	3,638
Travel	164	82	82	-	328
Governance costs	2,711	-	-	-	2,711
	<u>21,688</u>	<u>9,479</u>	<u>9,477</u>	<u>10,576</u>	<u>51,220</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Ring and ride</i>	<i>Community bus</i>	<i>Health and Wellbeing</i>	<i>Depreciation</i>	<i>Total funds</i>
	<i>2023</i>	<i>2023</i>	<i>2023</i>	<i>2023</i>	<i>2023</i>
	£	£	£	£	£
Staff costs	5,684	5,142	5,643	-	16,469
Depreciation	-	-	-	14,475	14,475
Office expenses	230	778	277	-	1,285
Advertising	221	111	111	-	443
IT Costs	808	404	404	-	1,616
Rent	2,798	2,799	2,798	-	8,395
Other costs	2,128	1,063	1,063	-	4,254
Travel	173	86	86	-	345
Governance costs	5,925	-	-	-	5,925
	<u>17,967</u>	<u>10,383</u>	<u>10,382</u>	<u>14,475</u>	<u>53,207</u>

10. Analysis of governance costs

	2024	2023
	£	£
Staff costs - Wages and salaries	-	1,803
Independent examiner fees	1,953	1,939
Legal fees	373	497
Other governance costs	<u>385</u>	<u>1,686</u>

11. Staff costs

	2024	2023
	£	£
Wages and salaries	51,220	43,389
Pension costs	235	240
	<u>51,455</u>	<u>43,629</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

11. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Employees	<u>6</u>	<u>6</u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise of the Chair of Trustees and Treasurer. The total benefits of the key management personnel (including employer pension contributions) for their services to the charity was £NIL (2023: £NIL).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

13. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2023	124,026	1,360	125,386
At 31 March 2024	<u>124,026</u>	<u>1,360</u>	<u>125,386</u>
Depreciation			
At 1 April 2023	81,722	1,360	83,082
Charge for the year	10,576	-	10,576
At 31 March 2024	<u>92,298</u>	<u>1,360</u>	<u>93,658</u>
Net book value			
At 31 March 2024	<u>31,728</u>	-	<u>31,728</u>
At 31 March 2023	<u>42,304</u>	-	<u>42,304</u>

14. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	30	52
Other debtors	966	2,155
	<u>996</u>	<u>2,207</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

15. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	397	1,223
Other taxation and social security	904	-
Other creditors	31	-
Accruals and deferred income	1,797	2,058
	<u>3,129</u>	<u>3,281</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
Unrestricted income fund	94,726	46,034	(61,676)	79,084
Restricted funds				
Community bus	-	7,544	(7,544)	-
Ring & Ride	-	17,420	(17,420)	-
Health and Wellbeing	-	6,990	(6,990)	-
	-	31,954	(31,954)	-
Total of funds	94,726	77,988	(93,630)	79,084

Statement of funds - prior year

	Balance at 1 April 2022 £	Incoming resources £	Resources expanded £	Balance at 31 March 2023 £
Unrestricted funds				
Unrestricted income fund	107,448	38,635	(51,357)	94,726
Restricted funds				
Community bus	-	9,099	(9,099)	-
Ring & Ride	-	21,011	(21,011)	-
Health and Wellbeing	-	8,430	(8,430)	-
	-	38,540	(38,540)	-
Total of funds	107,448	77,175	(89,897)	94,726

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

16. Statement of funds (continued)

Restricted funds:

Ring and Ride - Funding from Devon County Council, East Devon District Council and Town Parish Councils within the service area to operate a "ring and ride" service.

Community Bus - Funding from Devon County Council, donations and grants received to provide various trips to different locations.

Health and Wellbeing Bus - Funding from Devon County Council and other local authorities to provide transport for persons with a greater degree of mobility problems.

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	94,726	46,034	(61,676)	79,084
Restricted funds	-	31,954	(31,954)	-
	<u>94,726</u>	<u>77,988</u>	<u>(93,630)</u>	<u>79,084</u>

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	107,448	38,635	(51,357)	94,726
Restricted funds	-	38,540	(38,540)	-
	<u>107,448</u>	<u>77,175</u>	<u>(89,897)</u>	<u>94,726</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	31,728	31,728
Current assets	50,485	50,485
Creditors due within one year	(3,129)	(3,129)
Total	<u>79,084</u>	<u>79,084</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	42,304	42,304
Current assets	55,703	55,703
Creditors due within one year	(3,281)	(3,281)
Total	<u>94,726</u>	<u>94,726</u>

19. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £235 (2023 - £240). Contributions totalling £31 (2023: £NIL) were payable to the fund at the balance sheet date and are included in creditors.

20. Operating lease commitments

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	<u>1,500</u>	<u>1,500</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

21. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2024.

SIGNATURE CERTIFICATE



REFERENCE NUMBER
F7A0CBEF-D733-430F-9F37-4DBFB6F35BB6

TRANSACTION DETAILS	DOCUMENT DETAILS
Reference Number F7A0CBEF-D733-430F-9F37-4DBFB6F35BB6	Document Name Full accounts - Exmouth and District Community Transport Group 2024
Transaction Type Signature Request	Filename Full_accounts_-_Exmouth_and_District_Community_Transport_Group_2024.pdf
Sent At 09/02/2024 09:26 EDT	Pages 29 pages
Executed At 09/19/2024 06:33 EDT	Content Type application/pdf
Identity Method email	File Size 315 KB
Distribution Method email	Original Checksum ef7dc117744324cc8ec963fe226efb924a0bf7140065bcafeef2f856ed5f0a2b
Signed Checksum 1db116a72228a1ac4cbe6273231e0368861d844ee36cca4bda2117cf07c5b19c	
Signer Sequencing Disabled	
Document Passcode Disabled	

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
Name Lynne Elson	Status signed	Viewed At 09/19/2024 06:31 EDT
Email lynnem.elson@btinternet.com	Multi-factor Digital Fingerprint Checksum cabaa88644cb8bf51f4f88cd4a09fba165a6680b089a9457d3914a52a6f5b0f8	Identity Authenticated At 09/19/2024 06:33 EDT
Components 3	IP Address 81.157.150.39	Signed At 09/19/2024 06:33 EDT
	Device Microsoft Edge via Windows	
	Typed Signature 	
	Signature Reference ID 4BDA78D7	

AUDITS

TIMESTAMP	AUDIT
09/02/2024 09:26 EDT	Team Griffin (office@griffinaccountancy.co.uk) created document 'Full_accounts_-_Exmouth_and_District_Community_Transport_Group_2024.pdf' on Chrome via Windows from 52.45.54.47.
09/02/2024 09:26 EDT	Lynne Elson (lynnem.elson@btinternet.com) was emailed a link to sign.
09/04/2024 04:29 EDT	Lynne Elson (lynnem.elson@btinternet.com) viewed the document on Microsoft Edge via Windows from 81.157.150.39.
09/19/2024 06:31 EDT	Lynne Elson (lynnem.elson@btinternet.com) viewed the document on Microsoft Edge via Windows from 81.157.150.39.
09/19/2024 06:33 EDT	Lynne Elson (lynnem.elson@btinternet.com) authenticated via email on Microsoft Edge via Windows from 81.157.150.39.
09/19/2024 06:33 EDT	Lynne Elson (lynnem.elson@btinternet.com) signed the document on Microsoft Edge via Windows from 81.157.150.39.

Accounts

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

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EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees	Miss J Elson MBE, Chairman Mrs L Evans, Vice Chairman Mr W J Bailey, Management Committee
Charity registered number	1158057
Principal office	Office No. 2 Unit 16 Dinan Way Trading Estate Exmouth EX8 4RS
Senior Management Team	Miss J Elson MBE (Independent), Chair and Miss L Elson OBE (Exmouth Welfare Trust), Hon Treasurer
Management Committee	Miss J Elson MBE (Independent), Chair Mrs L Evans (Budleigh Salterton Town Council), Vice Chair Miss L Elson OBE (Exmouth Welfare Trust), Hon Treasurer Mr W J Bailey (Lympstone Parish Council) Mrs C Nicholas (Exmouth Town Council) Mr T Dumper (Exmouth Town Council) Mrs K Rose (Devon County Council Transport Coordination) Mr M Hellier (Budleigh Salterton Town Council)
Accountants	Griffin Chartered Accountants Courtenay House Pynes Hill Exeter EX2 5AZ
Bankers	Barclays Bank plc 12 Rolle Street Exmouth Devon EX8 1HD
Solicitors	Everyys Magnolia House Church Street Exmouth Devon EX8 1HQ

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 March 2023.

Objectives and activities

a. Policies and objectives

In setting the objectives and aims the Management Committee has carefully considered the Charity Commission's general guidance on public benefit.

(i) Summary of Objects and Aims

The objects of the Charity is to provide transport facilities for persons who have special need of such facilities because they are elderly or disabled, poor, mothers with young children or people living in isolated areas where there are no adequate public transport facilities.

The Charity may additionally seek to act as an umbrella organisation for any other local transport schemes operating within the area of benefit, providing a focal point for encouraging the exchange of ideas and needs and promotion of specific transport schemes to meet those needs.

(ii) Achieving the Objectives

To achieve this Exmouth & District Community Transport Group:

- Provide the service of 2 tail-lift buses and 1 wheelchair accessible car.
- Provide the service of several part time drivers, casual relief drivers and voluntary drivers as required.
- Provide the service of a part-time Co-ordinator and part-time Assistant Co-ordinator to arrange and co-ordinate journeys and trips made by the buses.
- Organises publicity, talks and events to promote the Charity.
- Holds fund raising events for the benefit of the Charity.
- Contacts grant making charities, trusts and organisations to seek funds.
- Works in partnership with local councils and League of Friends of Exmouth Community Hospital, Seachange Budleigh Salterton and Exmouth and Budleigh Primary Care Network (WEB).

(iii) Volunteers

The Charity benefits from having several volunteer drivers and volunteers who help with administration and promotional events when required.

b. Activities undertaken to achieve objectives

Against a challenging economic climate, the Charity has found it difficult to raise sufficient funds to continue the services during the year and has therefore needed to use its reserves. It is increasingly hard to obtain grants from charitable trusts and foundations due to many changing their criteria owing to the cost-of-living crisis and the reduction in funds they have available. The Charity continues to be well supported by the Parish Councils, Town Councils, Devon County Council and East Devon District Council. Taking account of the economic pressures and the difficulties in raising funds we have reduced our employees' hours and made changes to the services provided. However, the situation is monitored and reviewed regularly to ensure we meet the needs of users and the wider local community.

Expenditure has continued to be closely monitored by the Management Committee.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

The 8 seater minibuses have given us a new flexibility and have been welcomed by our passengers. Both buses are used for the Ring and Ride timetabled service in addition to other uses. An increased range of special trips and lunches for our own passengers has been arranged again this year which have been well supported. The buses have continued to be used by local groups, residential homes, nursing homes and local social clubs for trips.

We continue to ask our passengers when they book their journeys if there are any different destinations they would like to add to our list.

We plan a 3-month time table that is posted to regular passengers on our database. A volunteer delivers posters and leaflets to shops, health centres, dental surgeries, local hospitals etc.

The Ford vehicle passenger numbers has continued to increase with more local people and care homes using our service for hospital or surgery appointments.

The Charity continues to look at ways they can improve efficiency and reduce costs where possible.

Financial review

a. Going concern

The Trustees and Management Committee feel that the Charity has adequate resources to continue in operational existence for the foreseeable future.

Structure, governance and management

a. Constitution

Exmouth & District Community Transport Group is a registered charity number 1158057 and is a charitable incorporated organisation.

b. Methods of appointment or election of Trustees

The management of Charity has the responsibility of the Trustees for the appointment of Trustees.

c. Policies adopted for the induction and training of Trustees

Any new person approached to become a Trustee is given information about the Charity together with a copy of the last three years' accounts. They are also given the opportunity to meet the co-ordinators, visit the Charity's offices and travel on one of the buses with the passengers. Following their appointment as a Trustee the Officers provide induction into the Charity's objectives, operating methods and activities and responsibilities of the Management Committee and Trustees.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

d. Organisational structure and Decision Making

The Management Committee consists of at least five members elected by and representative of the membership categories which are Voluntary Organisations, Parish and Town Councils, individual clients and individuals who wish to assist with needs of persons with a mobility handicap. The officers of the Management Committee are elected at the Annual General Meeting.

The Management Committee meets regularly and uses email to keep members informed.

A part-time Co-ordinator and 1 part-time Assistant Co-ordinator are employed and are responsible for the day-to-day management of the Charity's affairs. The Charity also employs four part time drivers, casual relief drivers to cover sickness and holidays and has several voluntary drivers.

No Trustee or member of the Management Committee received any remuneration from the Charity or had any beneficial interest in it.

Public Benefit

Exmouth & District Community Transport Group depends on charitable donations and grants from local councils. The Charity only charges a nominal fare to its beneficiaries. Its work is to provide accessible transport for persons who have a special need of such facilities because they are elderly or disabled, poor, mothers with young children or people living in isolated or rural areas with no suitable public transport facilities. This benefits the public in a number of ways

- By increasing independence, health, and well-being of users
- By giving people the opportunity to meet others
- By allowing elderly, disabled and disadvantaged people to integrate into society at large.
- By providing transport for elderly and disabled for hospital and doctor's appointments
- By providing a tail lift vehicle, door to door service for those in special need
- Working closely with health agencies and others to help prevent social isolation and loneliness.

Access to the service is open equally to all sectors of the community without distinction on grounds of gender, race, age, or sexual orientation.

RISKS FACING THE CHARITY

The principle risk facing the charity is financial as it is reliant on voluntary income to cover the cost of providing services. The Management Committee monitor the situation closely and regularly reviews each area of the Charity's activities, elements of which are evaluated constantly by the Co-ordinator, and the Hon Treasurer.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

(i) Accounts

The accounts for the year show that on the 31 March 2023, although showing a loss for the year still show the Charity's total funds remain stable allowing the charity to continue the service. The Charity's dependence on Voluntary income and grants from Devon County Council, East Devon District Council and the Parish/Town Councils is clearly apparent and accounts for most of its income.

(ii) Investment Policy and Performance

The Charity has no investments at present but is kept under review by the Management Committee.

(iii) Assets and Reserves

The Trustees and Management Committee feel that the assets are adequate at present for the forthcoming year but, continues to monitor the position monthly. Ear marked reserves are in place for repair and renewal of computer equipment. The Management Committee also, when possible designate specific funds for contribution towards an appropriate replacement for any one of the buses in the future, although we would normally have a public appeal.

This is reviewed on a regular basis by the Management Committee.

(iv) Independent Examination of Accounts

An independent examination of the Accounts has been carried out by Griffin Chartered Accounts.

(v) Budgets

A budget is prepared by the Chairman, Vice Chairman and Hon Treasurer and agreed by the Management Committee at the beginning of each financial year. A financial statement is presented to the Management Committee at every meeting.

(vi) Staff

There have been no changes to staffing during the year, but volunteers have assisted where necessary. Staffing is monitored carefully with a review taking place annually by the Management Meeting.

Future Review

The Charity will be seeking to increase the use of all services run by the charity and continue to recruit volunteer drivers so the costs can be kept within budget. The Charity will also seek supporters who could assist with fund raising.

The Charity will continue to make applications for funding from grant making trusts and organisations and seek donations from the local community to ensure services can be maintained.

To review the services and use of the buses so the service can be more flexible and meet the changing needs to the local people.

Increase promotion of the charity and continually seek views of users and others to tailor the service to the needs of the community.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Thanks

The Trustees and the Management Committee express their thanks to the Co-ordinators for managing the implementation of the changes which has enabled a reduction in the monies used from reserves. Also, we would like to thank the Drivers, Volunteers, Donors, Sponsors, Devon County Council, East Devon District Council and the local parish/town councils who help the Charity to achieve their objectives

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

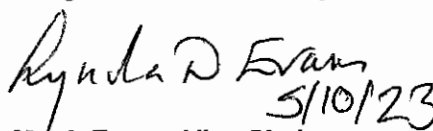
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
and signed on their behalf by:



Miss J Elson MBE, Chairman
Trustee 5/10/23



Mrs L Evans, Vice Chairman
Trustee

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Independent examiner's report to the Trustees of Exmouth and District Community Transport Group ('the Charity')

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

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Signed:



Laura Waycott

Dated: 6/10/23

FCA

Griffin

Chartered Accountants
Courtenay House
Pynes Hill
Exeter
EX2 5AZ

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	-	7,574	7,574	2,908
Charitable activities	4	38,540	28,389	66,929	48,481
Other trading activities	5	-	2,499	2,499	1,719
Investments	6	-	97	97	7
Other income	7	-	76	76	6,069
Total income		38,540	38,635	77,175	59,184
Expenditure on:					
Charitable activities	8	38,540	51,357	89,897	85,395
Total expenditure		38,540	51,357	89,897	85,395
Net movement in funds		-	(12,722)	(12,722)	(26,211)
Reconciliation of funds:					
Total funds brought forward		-	107,448	107,448	133,659
Net movement in funds		-	(12,722)	(12,722)	(26,211)
Total funds carried forward		-	94,726	94,726	107,448

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 23 form part of these financial statements.

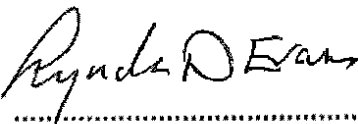
EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

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

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	42,304	56,779
		<u>42,304</u>	<u>56,779</u>
Current assets			
Debtors	13	2,207	758
Cash at bank and in hand		53,496	52,727
		<u>55,703</u>	<u>53,485</u>
Creditors: amounts falling due within one year	14	(3,281)	(2,816)
Net current assets		<u>52,422</u>	<u>50,669</u>
Total assets less current liabilities		<u>94,726</u>	<u>107,448</u>
Net assets excluding pension asset		<u>94,726</u>	<u>107,448</u>
Total net assets		<u>94,726</u>	<u>107,448</u>
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	94,726	107,448
Total funds		<u>94,726</u>	<u>107,448</u>

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:


 5/10/23
Miss J Elson MBE, Chairman
 Trustee


 5/10/23
Mrs L Evans, Vice Chairman
 Trustee

The notes on pages 11 to 23 form part of these financial statements.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. General information

The Exmouth and District Community Transport Group is a charitable Incorporated Organisation, registered in England and Wales. The registration number is 1158057 and the registered office address is Office 1 & 2, Unit 16, Dinan way trading estate, Exmouth, Devon, EX8 4RS.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Exmouth and District Community Transport Group meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that effect the carrying value of assets held by the charity.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the following methods.

Depreciation is provided on the following bases:

Motor vehicles	-	25% reducing balance
Fixtures and fittings	-	20% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.12 Pensions

The Charity operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 2 December 2018.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations from community groups	<u>7,574</u>	<u>7,574</u>
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations from community groups	1,473	1,473
HMRC Furlough scheme	1,435	1,435
	<u>2,908</u>	<u>2,908</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Ring and ride	21,011	7,178	28,189
Community bus	8,430	18,196	26,626
Health and wellbeing	9,099	3,015	12,114
	<u>38,540</u>	<u>28,389</u>	<u>66,929</u>

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Ring and ride	477	23,957	24,434
Community bus	-	14,501	14,501
Health and wellbeing	-	9,546	9,546
	<u>477</u>	<u>48,004</u>	<u>48,481</u>

5. Income from other trading activities

	Unrestricted funds 2023 £	Total funds 2023 £
Sale of goods and services	<u>2,499</u>	<u>2,499</u>

	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Sale of goods and services	<u>1,719</u>	<u>1,719</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Interest receivable on bank deposits	<u>97</u>	<u>97</u>
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Interest receivable on bank deposits	<u>7</u>	<u>7</u>

7. Other income

	Unrestricted funds 2023 £	Total funds 2023 £
Other income	<u>76</u>	<u>76</u>
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Other income	<u>6,069</u>	<u>6,069</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Ring and ride	21,011	15,300	36,311
Community bus	9,099	10,457	19,556
Health and Wellbeing	8,430	11,125	19,555
Depreciation	-	14,475	14,475
	<u>38,540</u>	<u>51,357</u>	<u>89,897</u>

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Ring and ride	23,448	1,868	25,316
Community bus	16,352	2,180	18,532
Health and Wellbeing	15,900	1,268	17,168
Depreciation	19,073	-	19,073
Fundraising costs	-	5,306	5,306
	<u>74,773</u>	<u>10,622</u>	<u>85,395</u>

9. Analysis of governance costs

	2023 £	2022 £
Staff costs - Wages and salaries	1,803	1,557
Independent examiner fees	1,939	1,500
Legal fees	497	1,569
Other governance costs	1,686	680

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

10. Staff costs

	2023	2022
	£	£
Wages and salaries	43,389	38,168
Pension costs	240	71
	43,629	38,239

The average number of persons employed by the Charity during the year was as follows:

	2023	2022
	No.	No.
Employees	6	5

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise of the Chair of Trustees and Treasurer. The total benefits of the key management personnel (including employer pension contributions) for their services to the charity was £NIL (2022 £NIL).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2022	124,026	1,360	125,386
At 31 March 2023	124,026	1,360	125,386
Depreciation			
At 1 April 2022	67,621	986	68,607
Charge for the year	14,101	374	14,475
At 31 March 2023	81,722	1,360	83,082
Net book value			
At 31 March 2023	42,304	-	42,304
At 31 March 2022	56,405	374	56,779

13. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	52	319
Other debtors	2,155	439
	2,207	758

14. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,223	551
Other creditors	-	92
Accruals and deferred income	2,058	2,173
	3,281	2,816

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
Unrestricted income fund	107,448	38,635	(51,357)	94,726
Restricted funds				
Community bus	-	9,099	(9,099)	-
Ring & Ride	-	21,011	(21,011)	-
Health and Wellbeing	-	8,430	(8,430)	-
	-	38,540	(38,540)	-
Total of funds	107,448	77,175	(89,897)	94,726

Statement of funds - prior year

	Balance at 1 April 2021 £	Incoming resources £	Resources expanded £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Unrestricted income fund	81,789	58,707	(10,622)	(22,426)	107,448
Restricted funds					
Community bus	8,880	477	(14,524)	5,167	-
Ring & Ride	40,997	-	(44,349)	3,352	-
Health and Wellbeing	1,993	-	(15,900)	13,907	-
	51,870	477	(74,773)	22,426	-
Total of funds	133,659	59,184	(85,395)	-	107,448

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. Statement of funds (continued)

Restricted funds:

Ring and Ride - Funding from Devon County Council, East Devon District Council and Town Parish Councils within the service area to operate a "ring and ride" service.

Community Bus - Donations and grants received to provide a regular bus service in the local community.

Health and Wellbeing Bus - Funding from Devon County Council and other local authorities to provide transport for persons with a greater degree of mobility problems.

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	107,448	38,635	(51,357)	94,726
Restricted funds	-	38,540	(38,540)	-
	<u>107,448</u>	<u>77,175</u>	<u>(89,897)</u>	<u>94,726</u>

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
General funds	81,789	58,707	(10,622)	(22,426)	107,448
Restricted funds	51,870	477	(74,773)	22,426	-
	<u>133,659</u>	<u>59,184</u>	<u>(85,395)</u>	<u>-</u>	<u>107,448</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	42,304	42,304
Current assets	55,703	55,703
Creditors due within one year	(3,281)	(3,281)
Total	<u>94,726</u>	<u>94,726</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	56,779	56,779
Current assets	53,485	53,485
Creditors due within one year	(2,816)	(2,816)
Total	<u>107,448</u>	<u>107,448</u>

18. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £240 (2022 - £71). Contributions totalling £Nil (2022 - £92) were payable to the fund at the balance sheet date and are included in creditors.

19. Operating lease commitments

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	<u>1,500</u>	<u>1,500</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

20. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2023.

21. Controlling party

The Charity is controlled by the trustees.

Accounts

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022



EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

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EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees	Miss J Elson MBE, Chairman Mrs L Evans, Vice Chairman Mr W J Bailey, Management Committee Mr T Cope (resigned 31 March 2022)
Charity registered number	1158057
Principal office	Office No. 2 Unit 16 Dinan Way Trading Estate Exmouth EX8 4RS
Senior Management Team	Miss J Elson MBE (Independent), Chair and Miss L Elson OBE (Exmouth Welfare Trust), Hon Treasurer
Management Committee	Miss J Elson MBE (Independent), Chair Mrs L Evans (Budleigh Salterton Town Council), Vice Chair Miss L Elson OBE (Exmouth Welfare Trust), Hon Treasurer Mr W J Bailey (Lympstone Parish Council) Mrs C Nicholas (Exmouth Town Council) Mr T Dumper (Exmouth Town Council) Mrs K Rose (Devon County Council Transport Coordination) Mr M Hellier (Budleigh Salterton Town Council)
Accountants	Griffin Chartered Accountants Silverdown Office Park Exeter Airport Business Park Exeter EX5 2UX
Bankers	Barclays Bank plc 12 Rolle Street Exmouth Devon EX8 1HD
Solicitors	Every's Magnolia House Church Street Exmouth Devon EX8 1HQ

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 March 2022.

Objectives and activities

a. Policies and objectives

In setting the objectives and aims the Management Committee has carefully considered the Charity Commission's general guidance on public benefit.

(i) Summary of Objects and Aims

The objects of the Charity is to provide transport facilities for persons who have special need of such facilities because they are elderly or disabled, poor, mothers with young children or people living in isolated areas where there are no adequate public transport facilities.

The Charity may additionally seek to act as an umbrella organisation for any other local transport schemes operating within the area of benefit, providing a focal point for encouraging the exchange of ideas and needs and promotion of specific transport schemes to meet those needs.

(ii) Achieving the Objectives

To achieve this Exmouth & District Community Transport Group:

- Provide the service of 2 tail-lift buses and 1 wheelchair accessible car.
- Provide the service of several part time drivers, casual relief drivers and voluntary drivers as required.
- Provide the service of a part-time Co-ordinator and part-time Assistant Co-ordinator to arrange and co-ordinate journeys and trips made by the buses.
- Organises publicity, talks and events to promote the Charity.
- Holds fund raising events for the benefit of the Charity.
- Contacts grant making charities, trusts and organisations to seek funds.
- Works in partnership with local councils and League of Friends of Exmouth Community Hospital and Seachange Budleigh Salterton.

(iii) Volunteers

The Charity benefits from having several volunteer drivers and volunteers who help with administration and promotional events when required.

b. Activities undertaken to achieve objectives

Against a difficult economic background, the Charity has been successful in raising sufficient funds to continue the services during the year. It has, however, found it increasingly difficult to obtain grants from charitable trusts and foundations with lower interest rates. The Charity continues to be well supported by the Parish Councils, Town Councils, Devon County Council and East Devon District Council. In view of the difficulties in raising funds and the changes in services required by users the Charity has monitored, reviewed and developed the services putting actions in place to ensure the Charity is sustainable and meets the needs of the local community.

Expenditure has continued to be closely monitored by the Management Committee.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

Both buses and the Ford car have been well supported. The timetable for both the Ring and Ride Service and the use of the Community Bus is reviewed regularly in consultation with users. We have changed our minibuses to seat 8 passengers.

The 8 seater minibuses have given us a new flexibility and have been welcomed by our passengers. Both buses are used for the Ring and Ride timetabled service in addition to other uses of the charity. An increased range of special trips for our own passengers has been arranged again this year which have been supported well. The bus has continued to be used by local groups, residential homes, nursing homes and local social clubs for trips. The Ford vehicle passenger numbers has continued to increase with more local people and care homes using our service for hospital appointments, surgery appointments or even attending day care facilities. The Charity had a successful fund-raising appeal to replace the Community Bus raising approximately £50,000 over the past 18 months to enable a new bus to be purchased, allowing the Charity to continue all its services without disruption. This was delivered in April 2021 after a 12 month delay due to Covid 19. The Charity continues to look at ways they can improve efficiency and reduce costs where possible. The stop start of lockdowns has been very difficult to manage. We have reduced our office staff to two following the retirement of staff members in March 2020.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

Exmouth and District Community Transport Group is a registered charity, number 1158057, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Charity Constitution.

c. Policies adopted for the induction and training of Trustees

Any new person approached to become a Trustee is given information about the Charity together with a copy of the last three years' accounts. They are also given the opportunity to meet the co-ordinators, visit the Charity's offices and travel on one of the buses with the passengers.

Following their appointment as a Trustee the Officers provide induction into the Charity's objectives, operating methods and activities and responsibilities of the Management Committee and Trustees.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)

d. Organisational structure and Decision Making

The Management Committee consists of at least five members elected by and representative of the membership categories which are:

Voluntary Organisations, Parish and Town Councils, individual clients and individuals who wish to assist with needs of persons with a mobility handicap. The officers of the Management Committee are elected at the Annual General Meeting.

The Management Committee meets regularly and uses email to keep members informed.

A part-time Co-ordinator and 1 part-time Assistant Co-ordinator are employed and are responsible for the day-to-day management of the Charity's affairs. The Charity also employs three part time drivers, casual relief drivers to cover sickness and holidays and has several voluntary drivers.

No Trustee or member of the Management Committee received any remuneration from the Charity or had any beneficial interest in it.

Public Benefit

Exmouth & District Community Transport Group depends on charitable donations and grants from local councils. The Charity only charges a nominal fare to its beneficiaries. Its work is to provide accessible transport for persons who have a special need of such facilities because they are elderly or disabled, poor, mothers with young children or people living in isolated or rural areas with no suitable public transport facilities. This benefits the public in a number of ways:

- By increasing independence, health, and well-being of users
- By giving people the opportunity to meet others
- By allowing elderly, disabled and disadvantaged people to integrate into society at large.
- By providing transport for elderly and disabled for hospital and doctor's appointments
- By providing a tail lift vehicle, door to door service for those in special need
- Working closely with health agencies and others to help prevent social isolation and loneliness.

Access to the service is open equally to all sectors of the community without distinction on grounds of gender, race, age, or sexual orientation.

RISKS FACING THE CHARITY

The principle risk facing the charity is financial as it is reliant on voluntary income to cover the cost of providing services. The Management Committee monitor the situation closely and regularly reviews each area of the Charity's activities, elements of which are evaluated constantly by the Co-ordinator, and the Hon Treasurer.

In addition, due to the Coronavirus Pandemic national lockdowns during the previous financial year, uncertainty continued into this year due to the extra measures in place creating difficulties in planning and budgeting in assessing how the office, vehicle and staff costs would be covered.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

(i) Accounts

The accounts for the year show that on the 31 March 2022, although showing a loss for the year still show the Charity's total funds remain stable allowing the charity to continue the service. The Charity's dependence on Voluntary income and grants from Devon County Council, East Devon District Council and the Parish/Town Councils is clearly apparent and accounts for most of its income.

(ii) Investment Policy and Performance

The Charity has no investments at present but is kept under review by the Management Committee.

(iii) Assets and Reserves

The Trustees and Management Committee feel that the assets are adequate at present for the forthcoming year but, continues to monitor the position monthly. Ear marked reserves are in place for repair and renewal of computer equipment. The Management Committee also, when possible designate specific funds for contribution towards an appropriate replacement for any one of the buses in the future. This is reviewed on a regular basis by the Management Committee.

(iv) Independent Examination of Accounts

An independent examination of the Accounts has been carried out by Griffin Chartered Accounts.

(v) Budgets

A budget is prepared by the Chairman, Vice Chairman and Hon Treasurer and agreed by the Management Committee at the beginning of each financial year. A financial statement is presented to the Management Committee at every meeting.

(vi) Staff

There have been no changes to staffing during the year, but volunteers have assisted where necessary. Staffing is monitored carefully with a review taking place annually by the Management Meeting.

Future Review

The Charity will be seeking to increase the use of all services run by the charity and continue to recruit volunteer drivers so the costs can be kept within budget. The Charity will also seek supporters who could assist with fund raising.

The Charity will continue to make applications for funding from grant making trusts and organisations and seek donations from the local community to ensure services can be maintained.

To review the services and use of the buses so the service can be more flexible and meet the changing needs to the local people.

Increase promotion of the charity and continually seek views of users and others to tailor the service to the needs of the community.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Thanks

The Trustees and the Management Committee express their thanks to the Co-ordinators, Drivers, Volunteers, Donors, Sponsors, East Devon District Council, Devon County Council, the local hospital, League of Friends and the local parish/town councils who help the Charity to achieve their objectives.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

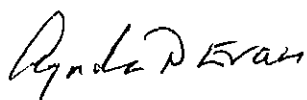
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 23 December 2022 and signed on their behalf by:



Miss J Elson MBE, Chairman
Trustee



Mrs L Evans, Vice Chairman
Trustee

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

Independent examiner's report to the Trustees of Exmouth and District Community Transport Group ('the Charity')

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

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Signed:



Dated: 24 December 2022

Misty Nickells FCA

Griffin

Chartered Accountants
Silverdown Office Park
Exeter Airport Business Park
Exeter
EX5 2UX

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	-	2,908	2,908	32,148
Charitable activities	4	477	48,004	48,481	67,828
Other trading activities	5	-	1,719	1,719	294
Investments	6	-	7	7	7
Other income	7	-	6,069	6,069	2,941
Total income		477	58,707	59,184	103,218
Expenditure on:					
Raising funds	8	-	-	-	5,156
Charitable activities	9	74,773	10,622	85,395	90,470
Total expenditure		74,773	10,622	85,395	95,626
Net (expenditure)/income		(74,296)	48,085	(26,211)	7,592
Transfers between funds	16	22,426	(22,426)	-	-
Net movement in funds		(51,870)	25,659	(26,211)	7,592
Reconciliation of funds:					
Total funds brought forward		51,870	81,789	133,659	126,067
Net movement in funds		(51,870)	25,659	(26,211)	7,592
Total funds carried forward		-	107,448	107,448	133,659

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 25 form part of these financial statements.

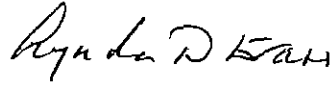
EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	56,779	75,852
		<u>56,779</u>	<u>75,852</u>
Current assets			
Debtors	14	758	9,351
Cash at bank and in hand		52,727	50,558
		<u>53,485</u>	<u>59,909</u>
Creditors: amounts falling due within one year	15	(2,816)	(2,102)
Net current assets		<u>50,669</u>	<u>57,807</u>
Total assets less current liabilities		<u>107,448</u>	<u>133,659</u>
Net assets excluding pension asset		<u>107,448</u>	<u>133,659</u>
Total net assets		<u>107,448</u>	<u>133,659</u>
Charity funds			
Restricted funds	16	-	51,870
Unrestricted funds	16	107,448	81,789
Total funds		<u>107,448</u>	<u>133,659</u>

The financial statements were approved and authorised for issue by the Trustees on 23 December 2022 and signed on their behalf by:


Miss J Elson MBE, Chairman
Trustee


Mrs L Evans, Vice Chairman
Trustee

The notes on pages 11 to 25 form part of these financial statements.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. General information

The Exmouth and District Community Transport Group is a charitable Incorporated Organisation, registered in England and Wales. The registration number is 1158057 and the registered office address is Office 1 & 2, Unit 16, Dinan way trading estate, Exmouth, Devon, EX8 4RS.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Exmouth and District Community Transport Group meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant area's of uncertainty that effect the carrying value of assets held by the charity.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Motor vehicles	-	25% reducing balance
Fixtures and fittings	-	20% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.12 Pensions

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Donations from community groups	1,473	1,473
HMRC Furlough scheme	1,435	1,435
	<u>2,908</u>	<u>2,908</u>
	Unrestricted funds 2021 £	Total funds 2021 £
Donations from community groups	28,335	28,335
HMRC Furlough scheme	3,813	3,813
	<u>32,148</u>	<u>32,148</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

4. Income from charitable activities

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Ring and ride	477	23,957	24,434
Community bus	-	14,501	14,501
Health and wellbeing	-	9,546	9,546
	<u>477</u>	<u>48,004</u>	<u>48,481</u>

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Ring and ride	40,986	40,986
Community bus	12,324	12,324
Health and wellbeing	14,518	14,518
	<u>67,828</u>	<u>67,828</u>

5. Income from other trading activities

	Unrestricted funds 2022 £	Total funds 2022 £
Sale of goods and services	<u>1,719</u>	<u>1,719</u>

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Sale of goods and services	<u>294</u>	<u>294</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Interest receivable on bank deposits	7	7

	Unrestricted funds 2021 £	Total funds 2021 £
Interest receivable on bank deposits	7	7

7. Other income

	Unrestricted funds 2022 £	Total funds 2022 £
Other income	6,069	6,069

	Unrestricted funds 2021 £	Total funds 2021 £
Other income	2,941	2,941

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. Expenditure on raising funds

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Fundraising costs	<u>5,156</u>	<u>5,156</u>

9. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £
Ring and ride	23,448	1,868	25,316
Community bus	16,352	2,180	18,532
Health and Wellbeing	15,900	1,268	17,168
Depreciation	19,073	-	19,073
Governance costs	-	5,306	5,306
	<u>74,773</u>	<u>10,622</u>	<u>85,395</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

9. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total 2021 £</i>
Ring and ride	25,510	-	25,510
Community bus	21,513	2,643	24,156
Health and Wellbeing	14,493	2,404	16,897
Depreciation	15,692	-	15,692
Governance costs	-	8,215	8,215
	<u>77,208</u>	<u>13,262</u>	<u>90,470</u>

10. Analysis of governance costs

	<i>2022 £</i>	<i>2021 £</i>
Staff costs - Wages and salaries	1,557	1,947
Independent examiner fees	1,500	1,733
Legal fees	1,569	2,514
Other governance costs	680	2,021
	<u>5,306</u>	<u>8,215</u>

11. Staff costs

	<i>2022 £</i>	<i>2021 £</i>
Wages and salaries	38,168	30,242
Pension costs	71	-
	<u>38,239</u>	<u>30,242</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

11. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Employees	5	6

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise of the Chair of Trustees and Treasurer. The total benefits of the key management personnel (including employer pension contributions) for their services to the charity was £NIL (2021 £NIL).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

13. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2021	124,026	-	1,360	125,386
Transfers between classes	(124,026)	124,026	-	-
At 31 March 2022	-	124,026	1,360	125,386
Depreciation				
At 1 April 2021	48,820	-	714	49,534
Charge for the year	-	18,801	272	19,073
Transfers between classes	(48,820)	48,820	-	-
At 31 March 2022	-	67,621	986	68,607
Net book value				
At 31 March 2022	-	56,405	374	56,779
At 31 March 2021	75,206	-	646	75,852

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

14. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	319	154
Other debtors	439	9,197
	<u>758</u>	<u>9,351</u>

15. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	551	22
Other creditors	92	-
Accruals and deferred income	2,173	2,080
	<u>2,816</u>	<u>2,102</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Unrestricted income fund	81,789	58,707	(10,622)	(22,426)	107,448
Restricted funds					
Community bus	8,880	477	(14,524)	5,167	-
Ring & Ride	40,997	-	(44,349)	3,352	-
Health and Wellbeing	1,993	-	(15,900)	13,907	-
	51,870	477	(74,773)	22,426	-
Total of funds	133,659	59,184	(85,395)	-	107,448

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Incoming resources £</i>	<i>Resources expanded £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds					
Unrestricted income fund	65,450	2,270	(54)	14,123	81,789
Restricted funds					
Community bus	28	14,224	(27,454)	22,082	8,880
Ring & Ride	10,813	62,621	(32,437)	-	40,997
Health and Wellbeing	571	17,102	(35,680)	20,000	1,993
New bus fund	49,205	7,000	-	(56,205)	-
	60,617	100,947	(95,571)	(14,123)	51,870
Total of funds	126,067	103,217	(95,625)	-	133,659

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

16. Statement of funds (continued)

Restricted funds:

Ring and Ride - Funding from Devon County Council, East Devon District Council and Town Parish Councils within the service area to operate a "ring and ride" service.

Community Bus - Donations and grants received to provide a regular bus service in the local community.

Health and Wellbeing Bus - Funding from Devon County Council and other local authorities to provide transport for persons with a greater degree of mobility problems.

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
General funds	81,789	58,707	(10,622)	(22,426)	107,448
Restricted funds	51,870	477	(74,773)	22,426	-
	<u>133,659</u>	<u>59,184</u>	<u>(85,395)</u>	<u>-</u>	<u>107,448</u>

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
General funds	65,450	2,270	(54)	14,123	81,789
Restricted funds	60,617	100,947	(95,571)	(14,123)	51,870
	<u>126,067</u>	<u>103,217</u>	<u>(95,625)</u>	<u>-</u>	<u>133,659</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	56,779	56,779
Current assets	53,485	53,485
Creditors due within one year	(2,816)	(2,816)
Total	<u>107,448</u>	<u>107,448</u>

Analysis of net assets between funds - prior year

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	-	75,852	75,852
Current assets	38,576	21,333	59,909
Creditors due within one year	-	(2,102)	(2,102)
Total	<u>38,576</u>	<u>95,083</u>	<u>133,659</u>

19. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £71 (2021 - £Nil). Contributions totalling £92 (2021 - £Nil) were payable to the fund at the balance sheet date and are included in creditors.

20. Operating lease commitments

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	<u>1,500</u>	<u>1,500</u>

EXMOUTH AND DISTRICT COMMUNITY TRANSPORT GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

21. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2022.

22. Controlling party

The Charity is controlled by the trustees.

Accounts

Charity registration number: 1158057

Exmouth and District Community Transport Group

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Thompson Jenner LLP
Chartered Accountants
1 Colleton Crescent
Exeter
Devon
EX2 4DG

Exmouth and District Community Transport Group

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Exmouth and District Community Transport Group

Reference and Administrative Details

Charity Registration Number	1158057
Principal Office	Office No. 2 Unit 16 Dinan Way Trading Estate Exmouth EX8 4RS
Trustees	Miss J Elson MBE, Chairman Mrs L Evans, Vice Chairman Mr W J Bailey, Management Committee Mr T Cope
Management Committee	Miss J Elson MBE (Independent), Chair Mrs L Evans (Budleigh Salterton Town Council), Vice Chair Miss L Elson OBE (Exmouth Welfare Trust), Hon Treasurer Mr W J Bailey (Lypstone Paris Council) Mrs C Nicholas (Exmouth Town Council) Mr T Dumper (Exmouth Town Council) Mrs K Rose (Devon County Council Transport Coordination) Mr M Hellier (Budleigh Salterton Town Council)
Accountant	Thompson Jenner LLP Chartered Accountants 1 Colleton Crescent Exeter Devon EX2 4DG
Bankers	Barclays Bank plc 12 Rolle Street Exmouth Devon EX8 1HD
Solicitors	Every's Magnolia House Church Street Exmouth Devon EX8 1HQ Gilbert Stephens (dealing with CIO only) High Street Budleigh Salterton EX9 6LG

Exmouth and District Community Transport Group

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

STRUCTURE, GOVERNANCE & MANAGEMENT

(i) Legal Structure

Exmouth & District Community Transport Group is a charitable incorporated organisation.

(ii) Method of appointment of Trustees

The Management Committee is responsible for the appointment of Trustees.

(iii) Policies adopted for the induction and training of Trustees.

Any new person approached to become a Trustee is given information about the Charity together with a copy of the last three years' accounts. They are also given the opportunity to meet the co-ordinators, visit the Charity's offices and travel on one of the buses with the passengers.

Following their appointment as a Trustee the Officers provide induction into the Charity's objectives, operating methods and activities and responsibilities of the Management Committee and Trustees.

(iv) Organisational structure and Decision Making

The Management Committee consists of at least five members elected by and representative of the membership categories which are:-

Voluntary Organisations, Parish and Town Councils, individual clients and individuals who wish to assist with needs of persons with a mobility handicap. The officers of the Management Committee are elected at the Annual General Meeting.

The Management Committee meets regularly and uses email to keep members informed.

A part-time Co-ordinator and 1 part-time Assistant Co-ordinator are employed and are responsible for the day-to-day management of the Charity's affairs. The Charity also employs three part time drivers, casual relief drivers to cover sickness and holidays and has several voluntary drivers.

No Trustee or member of the Management Committee received any remuneration from the Charity or had any beneficial interest in it.

Exmouth and District Community Transport Group

Trustees' Report

PUBLIC BENEFIT

Exmouth & District Community Transport Group depends on charitable donations and grants from local councils. The Charity only charges a nominal fare to its beneficiaries. Its work is to provide accessible transport for persons who have a special need of such facilities because they are elderly or disabled, poor, mothers with young children or people living in isolated or rural areas with no suitable public transport facilities. This benefits the public in a number of ways:-

- By increasing independence, health, and well-being of users
- By giving people the opportunity to meet others
- By allowing elderly, disabled and disadvantaged people to integrate into society at large
- By providing transport for elderly and disabled for hospital and doctor's appointments
- By providing a tail lift vehicle, door to door service for those in special need
- Working closely with health agencies and others to help prevent social isolation and loneliness

Access to the service is open equally to all sectors of the community without distinction on grounds of gender, race, age, or sexual orientation.

Access to the service is open equally to all sectors of the community without distinction on grounds of gender, race, age or sexual orientation.

RISKS FACING THE CHARITY

The principle risk facing the charity is financial as it is reliant on voluntary income to cover the cost of providing services. The Management Committee monitor the situation closely and regularly reviews each area of the Charity's activities, elements of which are evaluated constantly by the Co-ordinator, and the Hon Treasurer.

In addition, due to the Coronavirus Pandemic national lockdown which started on 23rd March 2020 all services were suspended and it was unclear when any service provided by the charity would be able to re-start or if any service could be continued under Government guidelines. The uncertainty created difficulties in planning and budgeting for the forthcoming year and if the services were suspended indefinitely to assess how the office, vehicle and staff costs would be covered.

Exmouth and District Community Transport Group

Trustees' Report

OBJECTS AND ACTIVITIES

In setting the objectives and aims the Management Committee has carefully considered the Charity Commission's general guidance on public benefit.

(i) Summary of Objects and Aims

The objects of the Charity is to provide transport facilities for persons who have special need of such facilities because they are elderly or disabled, poor, mothers with young children or people living in isolated areas where there are no adequate public transport facilities.

The Charity may additionally seek to act as an umbrella organisation for any other local transport schemes operating within the area of benefit, providing a focal point for encouraging the exchange of ideas and needs and promotion of specific transport schemes to meet those needs.

(ii) Achieving the Objectives

To achieve this Exmouth & District Community Transport Group: -

- Provide the service of 2 tail-lift buses and 1 wheelchair accessible car
- Provide the service of several part time drivers, casual relief drivers and voluntary drivers as required
- Provide the service of a part-time Co-ordinator and part-time Assistant Co-ordinator to arrange and co-ordinate journeys and trips made by the buses.
- Organises publicity, talks and events to promote the Charity
- Holds fund raising events for the benefit of the Charity
- Contacts grant making charities, trusts and organisations to seek funds
- Works in partnership with local councils and League of Friends of Exmouth Community Hospital and Seachange Budleigh Salterton

(iii) Volunteers

The Charity benefits from having several volunteer drivers and volunteers who help with administration and promotional events when required

Exmouth and District Community Transport Group

Trustees' Report

(iv) Achievements

Against a difficult economic background, the Charity has been successful in raising sufficient funds to continue the services during the year. It has, however, found it increasingly difficult to obtain grants from charitable trusts and foundations with lower interest rates. The Charity continues to be well supported by the Parish Councils, Town Councils, Devon County Council and East Devon District Council. In view of the difficulties in raising funds and the changes in services required by users the Charity has monitored, reviewed and developed the services putting actions in place to ensure the Charity is sustainable and meets the needs of the local community.

Expenditure has continued to be closely monitored by the Management Committee.

Both buses and the Ford car have been well supported. The timetable for both the Ring and Ride Service and the use of the Community Bus is reviewed regularly in consultation with users. We have changed our minibuses to seat 8 passengers.

The 8 seater minibuses have given us a new flexibility and have been welcomed by our passengers. Both buses are used for the Ring and Ride timetabled service in addition to other uses. An increased range of special trips for our own passengers has been arranged again this year which have been supported well. The bus has continued to be used by local groups, residential homes, nursing homes and local social clubs for trips.

During lockdown we collected prescriptions and shopping that was appreciated by our passengers.

The Ford vehicle passenger numbers has continued to increase with more local people and care homes using our service for hospital or surgery appointments or attending day care facilities.

The Charity had a successful fund-raising appeal to replace the Community Bus raising approximately £50,000 over the past 18 months to enable a new bus to be purchased to enable the Charity to continue all its services. This was delivered in April 2021 after a 12 month delay from Italy due to Covid 19.

The Charity continues to look at ways they can improve efficiency and reduce costs where possible. The stop start of lockdowns has been very difficult to manage. We have reduced our office staff to two following the retirement of all our staff in March 2020 and opening hours for the telephone to a continuous 10am to 1.30pm each working 3 days of 4 hours making only 24 hours per week in total.

Exmouth and District Community Transport Group

Trustees' Report

FINANCIAL REVIEW

(i) Accounts

The accounts for the year show that on the 31 March 2021 the Charity's total funds remain stable allowing the charity to ensure that funds are available to continue the service. The Charity's dependence on Voluntary income and grants from Devon County Council, East Devon District Council and the Parish/Town Councils is clearly apparent and accounts for the overwhelming majority of its income.

(ii) Investment Policy and Performance

The Charity has no investments at present but is kept under review by the Management Committee.

(iii) Assets and Reserves

The Trustees and Management Committee feel that the assets are adequate at present for the forthcoming year but, continues to monitor the position monthly. Ear marked reserves are in place for repair and renewal of computer equipment. The Management Committee also, when possible designate specific funds for contribution towards an appropriate replacement for any one of the buses in the future. This is reviewed on a regular basis by the Management Committee.

(iv) Independent Examination of Accounts

An independent examination of the Accounts has been carried out by Thompson Jenner LLP, Colleton Crescent, Exeter.

(v) Budgets

A budget is prepared by the Chairman, Vice Chairman and Hon Treasurer and agreed by the Management Committee at the beginning of each financial year. A financial statement is presented to the Management Committee at every meeting.

(vi) Staff

Following the appointment of new staff in February 2020 the hours of operation have been reduced and will be monitored carefully with a review taking place at a Management Meeting.

FUTURE PLANS

The Charity will be seeking to increase the use of all services run by the Charity and continue to recruit volunteer drivers so the costs can be kept within budget. The Charity will also seek supporters who could assist with fund raising.

The Charity will continue to make applications for funding from grant making trusts and organisations and seek donations from the local community to ensure services can be maintained.

To review the services and use of the buses so the service can be more flexible and meet the changing needs to the local people.

To monitor the situation regarding the Coronavirus Pandemic, manage any changes needed, ensure that government guidelines are followed, review staffing arrangements, and purchase any equipment as necessary.

The Charity will seek financial support and grants available for charities/businesses from any Covid 19 funds.

Exmouth and District Community Transport Group

Trustees' Report

THANKS

The Trustees and the Management Committee express their thanks to the Co-ordinators, Drivers, Volunteers, Donors, Sponsors, East Devon District Council, Devon County Council, the local hospital League of Friends and the local parish/town councils who help the Charity to achieve their objectives.

The annual report was approved by the trustees of the charity on 21 December 2021 and signed on its behalf by:

.....
Miss J Elson MBE
Trustee

.....
Mrs L Evans
Trustee

Exmouth and District Community Transport Group

Independent Examiner's Report to the trustees of Exmouth and District Community Transport Group

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 9 to 20.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and comply with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Jonathan Westley
FCA

Thompson Jenner LLP
Chartered Accountants
1 Colleton Crescent
Exeter
Devon
EX2 4DG

22 December 2021

Exmouth and District Community Transport Group

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total YE 31 March 2021 £
Income and Endowments from:				
Donations and legacies	3	18,466	9,869	28,335
Charitable activities	4	9,236	58,592	67,828
Other trading activities	5	294	-	294
Investment income	6	7	-	7
Other income	7	6,754	-	6,754
Total Income		<u>34,757</u>	<u>68,461</u>	<u>103,218</u>
Expenditure on:				
Raising funds		(5,156)	-	(5,156)
Charitable activities	8	<u>(13,262)</u>	<u>(77,208)</u>	<u>(90,470)</u>
Total Expenditure		<u>(18,418)</u>	<u>(77,208)</u>	<u>(95,626)</u>
Net movement in funds		16,339	(8,747)	7,592
Reconciliation of funds				
Total funds brought forward	17	<u>65,450</u>	<u>60,617</u>	<u>126,067</u>
Total funds carried forward	17	<u><u>81,789</u></u>	<u><u>51,870</u></u>	<u><u>133,659</u></u>

Exmouth and District Community Transport Group

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total YE 31 March 2020 £
Income and Endowments from:				
Donations and legacies	3	1,275	43,205	44,480
Charitable activities	4	19,557	28,522	48,079
Other trading activities	5	3,676	-	3,676
Investment income	6	98	-	98
Other income	7	1,224	-	1,224
Total Income		<u>25,830</u>	<u>71,727</u>	<u>97,557</u>
Expenditure on:				
Raising funds		(5,674)	(5,552)	(11,226)
Charitable activities	8	<u>(41,590)</u>	<u>(38,540)</u>	<u>(80,130)</u>
Total Expenditure		<u>(47,264)</u>	<u>(44,092)</u>	<u>(91,356)</u>
Net movement in funds		(21,434)	27,635	6,201
Reconciliation of funds				
Total funds brought forward	17	<u>86,884</u>	<u>32,982</u>	<u>119,866</u>
Total funds carried forward		<u><u>65,450</u></u>	<u><u>60,617</u></u>	<u><u>126,067</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 and 2020 is shown in note 17.

Exmouth and District Community Transport Group

(Registration number: 1158057)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	75,852	49,119
Current assets			
Debtors	15	9,351	1,616
Cash at bank and in hand		<u>50,558</u>	<u>75,730</u>
		59,909	77,346
Creditors: Amounts falling due within one year	16	<u>(2,102)</u>	<u>(398)</u>
Net current assets		<u>57,807</u>	<u>76,948</u>
Net assets		<u>133,659</u>	<u>126,067</u>
Funds of the charity:			
Restricted funds		51,870	60,617
Unrestricted income funds			
Unrestricted funds		<u>81,789</u>	<u>65,450</u>
Total funds	17	<u>133,659</u>	<u>126,067</u>

The financial statements on pages 9 to 20 were approved by the trustees, and authorised for issue on 21 December 2021 and signed on their behalf by:

.....
Miss J Elson MBE
Trustee

.....
Mrs L Evans
Trustee

Exmouth and District Community Transport Group

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is a charitable incorporated organisation governed by the charity commission. It is incorporated in England and Wales.

2 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Exmouth and District Community Transport Group meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. Interest is recognised once payment has been received.

Exmouth and District Community Transport Group

Notes to the Financial Statements for the Year Ended 31 March 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Plant and machinery including motor vehicles
Fixtures, fittings and equipment

Depreciation method and rate

20% straight line basis
20% straight line basis

Exmouth and District Community Transport Group

Notes to the Financial Statements for the Year Ended 31 March 2021

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General £	£	£	£
Donations and legacies;				
Donations from community groups	18,466	9,869	28,335	44,480
	<u>18,466</u>	<u>9,869</u>	<u>28,335</u>	<u>44,480</u>

Exmouth and District Community Transport Group

Notes to the Financial Statements for the Year Ended 31 March 2021

4 Income from charitable activities

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2021	2020
		£	£	£
Ring & ride	2,394	38,592	40,986	34,839
Community Bus	2,324	10,000	12,324	8,056
Health & Wellbeing	4,518	10,000	14,518	5,184
	<u>9,236</u>	<u>58,592</u>	<u>67,828</u>	<u>48,079</u>

5 Income from other trading activities

	Unrestricted funds			
	General	Total	Total	
	£	2021	2020	
		£	£	
Trading income;				
Sales of goods and services	<u>294</u>	<u>294</u>	<u>3,676</u>	
	<u>294</u>	<u>294</u>	<u>3,676</u>	

6 Investment income

	Unrestricted funds			
	General	Total	Total	
	£	2021	2020	
		£	£	
Interest receivable and similar income;				
Interest receivable on bank deposits	<u>7</u>	<u>7</u>	<u>98</u>	

7 Other income

	Unrestricted funds			
	General	Total	Total	
	£	2021	2020	
		£	£	
Other income	<u>6,754</u>	<u>6,754</u>	<u>1,224</u>	

Exmouth and District Community Transport Group

Notes to the Financial Statements for the Year Ended 31 March 2021

8 Expenditure on charitable activities

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2021	2020
		£	£	£
Community bus	2,643	21,513	24,156	13,460
Ring and ride	-	25,510	25,510	32,226
Health and Wellbeing	2,404	14,493	16,897	11,848
Governance costs	8,215	-	8,215	6,884
Fundraising costs	5,156	-	5,156	20
Depreciation costs	-	15,692	15,692	15,692
	<u>18,418</u>	<u>77,208</u>	<u>95,626</u>	<u>80,130</u>

£18,418 (2020 - £47,264) of the above expenditure was attributable to unrestricted funds and £77,208 (2020 - £38,540) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £8,215 (2020 - £6,884) which relate directly to charitable activities. See note 9 for further details.

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds			
	General	Total	Total	
	£	2021	2020	
		£	£	
Staff costs				
Wages and salaries	1,947	1,947	2,274	
Independent examiner fees				
Examination of the financial statements	1,733	1,733	1,733	
Legal fees	2,514	2,514	627	
Other governance costs	2,021	2,021	2,250	
	<u>8,215</u>	<u>8,215</u>	<u>6,884</u>	

Exmouth and District Community Transport Group

Notes to the Financial Statements for the Year Ended 31 March 2021

10 Government grants

Government grants have been included in Charitable Activity Income and Other Income for the Job Retention Scheme grant.

The amount of grants recognised in the financial statements was £63,671 (2020 - £29,755).

11 Staff costs

The average number of persons employed by the charity (including trustees) during the year was 6 (2020 - 7). This has been analysed by category as follows, Charitable activities - 5 (2020 - 6), Fundraising trading - 1 (2020 - 1).

The aggregate payroll costs of these persons was £38,486 (2020 - £42,137).

No employee received emoluments of more than £60,000 during the year.

12 Independent examiner's remuneration

	2021	2020
	£	£
Examination of the financial statements	<u>1,733</u>	<u>1,733</u>

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Exmouth and District Community Transport Group

Notes to the Financial Statements for the Year Ended 31 March 2021

14 Tangible fixed assets

	Fixtures, fittings and equipment £	Plant and machinery including motor vehicles £	Total £
Cost			
At 1 April 2020	1,360	81,601	82,961
Additions	<u>-</u>	<u>42,425</u>	<u>42,425</u>
At 31 March 2021	<u>1,360</u>	<u>124,026</u>	<u>125,386</u>
Depreciation			
At 1 April 2020	442	33,400	33,842
Charge for the year	<u>272</u>	<u>15,420</u>	<u>15,692</u>
At 31 March 2021	<u>714</u>	<u>48,820</u>	<u>49,534</u>
Net book value			
At 31 March 2021	<u>646</u>	<u>75,206</u>	<u>75,852</u>
At 31 March 2020	<u>918</u>	<u>48,201</u>	<u>49,119</u>

15 Debtors

	2021 £	2020 £
Other debtors	<u>9,351</u>	<u>1,616</u>

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	<u>2,102</u>	<u>398</u>

Exmouth and District Community Transport Group

Notes to the Financial Statements for the Year Ended 31 March 2021

17 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
Unrestricted income fund	65,450	2,270	(54)	14,123	81,789
Restricted funds					
Community bus	28	14,224	(27,454)	22,082	8,880
Ring & Ride	10,813	62,621	(32,437)	-	40,997
Health and Wellbeing	571	17,102	(35,680)	20,000	1,993
New bus fund	49,205	7,000	-	(56,205)	-
Total restricted funds	<u>60,617</u>	<u>100,947</u>	<u>(95,571)</u>	<u>(14,123)</u>	<u>51,870</u>
Total funds	<u>126,067</u>	<u>103,217</u>	<u>(95,625)</u>	<u>-</u>	<u>133,659</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
Unrestricted income fund	86,884	1,049	-	(22,483)	65,450
Restricted funds					
Community bus	40	12,395	(19,407)	7,000	28
Ring & Ride	10,103	35,065	(41,701)	7,346	10,813
Health and Wellbeing	4,976	7,747	(32,152)	20,000	571
Hub bus	7,363	-	-	(7,363)	-
New bus fund	10,500	43,205	-	(4,500)	49,205
Total restricted funds	<u>32,982</u>	<u>98,412</u>	<u>(93,260)</u>	<u>22,483</u>	<u>60,617</u>
Total funds	<u>119,866</u>	<u>99,461</u>	<u>(93,260)</u>	<u>-</u>	<u>126,067</u>

Exmouth and District Community Transport Group

Notes to the Financial Statements for the Year Ended 31 March 2021

Restricted funds:

Ring and Ride - Funding from Devon County Council, East Devon District Council and Town Parish Councils within the service area to operate a "ring and ride" service.

Community Bus - Donations and grants received to provide a regular bus service in the local community.

Health and Wellbeing Bus - Funding from Devon County Council and other local authorities to provide transport for persons with a greater degree of mobility problems.

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General		
	£	£	£
Tangible fixed assets	75,852	-	75,852
Current assets	21,333	38,576	59,909
Current liabilities	(2,102)	-	(2,102)
Total net assets	<u>95,083</u>	<u>38,576</u>	<u>133,659</u>

19 Related party transactions

During the year there have been no related party transactions.

Controlling entity

The charity is controlled by the trustees.

20 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021	2020
	£	£
Loss on disposal of tangible fixed assets	-	1,904
Depreciation of fixed assets	<u>(15,692)</u>	<u>(15,692)</u>

21 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.