

# COMMUNITY TRANSPORT SUSSEX

England & Wales · Charity number 1165527

## Details

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**Other names** CTS

**Status** Registered

**Legal form** CIO

**Registered** 2016-02-11

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

## Contact

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**Address** Wivelsden Farm  
North Common Road  
North Chailey  
East Sussex  
BN8 4EH

**Phone** 01444471177

**Email** [enquiry@ctsussex.org.uk](mailto:enquiry@ctsussex.org.uk)

**Website** [ctsussex.org.uk](http://ctsussex.org.uk)

## Activities

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**Objects:** TO PROVIDE A COMMUNITY TRANSPORT SERVICE, FOR SUCH INHABITANTS OF THE BOROUGH OF CRAWLEY AND THE DISTRICTS OF MID SUSSEX, HORSHAM AND ENVIRONS, WHO ARE IN NEED OF SUCH A SERVICE BECAUSE OF AGE, SICKNESS OR DISABILITY (MENTAL OR PHYSICAL) OR POVERTY OR A LACK OF AVAILABILITY OF ADEQUATE AND SAFE PUBLIC TRANSPORT SERVICES.

**Activities:** Community Transport Sussex provides transport services and support to the residents & community groups across West Sussex and it's environs, with the aim of relieving social isolation and loneliness. Those services are aimed at all those people who, by way of; disability, age, mobility problems, financial disadvantage, rural or other isolation factor, find it difficult to access public transport.

## Classification

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- **How:** Provides Services
- **What:** Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

## Geography

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- **Area of benefit:** LOCAL
- Brighton And Hove
- East Sussex
- West Sussex

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,218,157	£2,370,196	£35,533	131
2024-03-31	£1,923,042	£2,381,828	£187,572	123
2023-03-31	£1,541,513	£1,668,623	£646,358	98
2022-03-31	£1,483,818	£1,217,916	£773,468	80
2021-03-31	£1,189,644	£928,368	£507,566	74

## Trustees

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Name	Role	Appointed
<b>Yann Davies</b>	Chair	2020-04-22
ANDREW NORMAN BROCK		2016-11-29
Abigail Dombey		2022-03-17
Girish Bhai Patel		2016-11-29
John Pudduck		2021-04-01
LYNN AUDREY LAMBERT		2016-11-29

**COMMUNITY TRANSPORT SUSSEX**

England & Wales - Charity number 1165527

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# Accounts

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Charity registration number 1165527 (England and Wales)

**COMMUNITY TRANSPORT SUSSEX**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# COMMUNITY TRANSPORT SUSSEX

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

G Patel  
A Brock  
L Lambert  
Y Davies  
J Pudduck  
A Dombey

**Charity number**

1165527

**Company number**

CE005387

**Principal address**

Wivelsden Farm  
North Common Road  
North Chailey  
East Sussex  
BN8 4EH

**Auditor**

Richard Place Dobson Services Limited  
1 - 7 Station Road  
Crawley  
West Sussex  
RH10 1HT

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# COMMUNITY TRANSPORT SUSSEX

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# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 31 MARCH 2025*

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### OBJECTIVES

To provide inclusive, sustainable, and community-focused transport services that enhance the quality of life for individuals and communities across Sussex, reducing social isolation and loneliness.

### ACTIVITIES FOR ACHIEVING OBJECTIVES

**Community Bus (CB)** also known as Dial-a-Ride is an essential part of CTS work. The service operates five days a week, morning and afternoon and must be available whatever the level of demand. Users may book up to seven days ahead, this period being essential to assist those who have appointments at, for example, doctors, dentists or opticians where next day appointments are not usually possible. CTS has continued, through improved use of scheduling software, reduced dead mileage and delivered more passenger journeys to those who need them. CTS has continued to strive for improved scheduling through increased co-ordination of the fleet and depots.

Those who are unable to travel at community bus times are offered the additional service of a volunteer driven car at a charge of 50p per mile, which covers the driver's expenses and a small administration fee for CTS. This has enabled us to assist with more awkward journeys that would not be viable to provide in a minibus.

**Group Hire (GH):** Provides accessible and affordable transport to a very substantial number of beneficiaries who are members of other groups. The demand for GH has increased steadily during this period and the income from this service has produced some contribution towards the CB service. Many groups use CTS on a regular basis, others for one off trips perhaps only once a year. The groups are many and varied, large and small, local or branches of national charities and many are clubs with members with a common difficulty. As in prior years, during this period marketing campaigns were continued to maintain and increase the number of groups using group hire. Continuing the upward trend in group hire will be a priority for the coming year. Charges are based on a fixed fee plus mileage. These charges were, again reviewed and increased during the period. There is no schedule, bookings are taken on demand and limited only by the resources available. GH is particularly strong in the Worthing & Mid Sussex areas and increased project work in the Chichester district has led to more GH. CTS' aim is to increase its GH delivery in Horsham and Crawley in the coming year.

**Contracts:** CTS continues to deliver the SEN and Adult Services contracts formerly delivered by the founding charities. CTS remains an Approved Supplier to West Sussex County Council in respect of the transportation of SEN (Special Educational Needs) children through the County's taxi and coach frameworks and for East Sussex and Surrey County Councils on the joint tendering framework. CTS is an approved supplier to all three authorities under this system. These contracts are all undertaken on a fully cost recovered basis and provide a contribution to the charities running costs.

**Development:** A growing part of CTS delivery is the development of Community transport in West Sussex and the support, though development work, of smaller existing CT groups.

### Public benefit

The Charity's trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the Charity's aims and objectives and in planning future activities. In particular they have considered how planned activities will contribute to the aims and objectives they have set.

### Strategies for achieving objectives

Community Transport Sussex (CTS) strategic aim, much in line with other organisations both public and private, is to support the concepts of 'Living at Home', Independent Living and Social Inclusion. CTS believes that by providing home to home transport significant success is achieved in helping those who are in some way vulnerable in our society.

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

In November 2023 we opened a new depot in the Chichester district and began to operate services there. The delivery of all services has continued to grow during the year leading to a significant increase in turnover. CTS has continued to forge links with statutory partners, to provide new services. During the period CTS, through the Chichester depot became the primary supplier of Digital Demand Responsive Transport (DDRT) for WSCC, providing a many to many bus service in Rural North Chichester, under contract to WSCC. This activity provides a further contribution to running costs.

CTS was, once again, successful in gaining £91,500 from the West Sussex Forum for Accessible Transport Fund, in recognition for the work undertaken in the Mid Sussex, Henfield & East Grinstead areas and its development work in supporting smaller CT groups across the county, including the launch of our Chichester depot. A further £16,000 from Horsham District Council to help fund Dial A Ride (DAR) and development in Horsham, £32,000 from Adur & Worthing Councils and £12,600 from Crawley Borough Council for the same in Crawley, were also obtained, amongst other grants received during the year.

The support of West Sussex County Council, Horsham District Council, Crawley Borough Council, Henfield Parish Council and other statutory authorities is very much appreciated. It is important to acknowledge the generous support received over the year and hope that it will continue in future years. Further improvements are planned for the coming year.

#### Review of the period

This has been another extremely challenging period for Community Transport Sussex and indeed all CT operators. Contract work continued and group hire gradually increased and was close at a level close to pre pandemic levels. Income overall has increased by just over 15%, mainly driven by an increase in charitable service delivery and commissioned work with LA's, as grants become more difficult to obtain. Last year we forecast a financial recovery and this has happened to a degree but is still challenging, due to continued increases in fuel, maintenance, insurance and staffing costs, plus payment for contracted work not keeping pace with those increased costs. During the period CTS began a review of operations which led to a reduction in staff costs and the removal of some vehicles from the fleet. Though the period has seen a deficit, it is much smaller than the previous year and shows an improved direction of travel. We have continued the operational review and negotiated a further uplift in our contracts with LA's, which will see us return to a more sustainable position next year. The Trustees are pleased to report that, since the year-end, the greater efficiencies that have been worked on throughout the organisation have been achieved, as has been shown in post year-end financial reports.

We are committed to delivering a sustainable service to those who need transport but are unable to access it, and our group-hire and schools contract work will continue to be the main way we fund this work. We actively seek grants and charitable funding. In the current financial environment this will continue to be difficult. To help improve our fundraising CTS have taken option of outsourcing grant applications to professional fundraisers. The Chief Executive has again been successful in several grant applications and is continuing to work with the LAs to progress from annual grants to 3 or 5 year Service Level Agreements, in order to provide more stability and give CTS the ability to plan for the longer term. As we came out of the pandemic planning future developments became even more important and a small development team is now in place to support the CEO in achieving this. In November 2023 CTS launched the new depot in Chichester which will enable us to expand our operations fully into the district.

### FINANCIAL REVIEW

#### Financial Position

During the period the charity had net expenditure of £152,039 (2024: £458,786) as shown on the Statement of Financial Activities on page 10 of the accounts. Consequently, at the year-end liabilities exceeded liquid assets, a position alleviated by paying off certain liabilities by monthly instalments so that a safety-net cash balance is maintained.

As explained in the 'Review of the period' above, various measures continue to be taken to further improve the financial outlook and restore CTS to annual surpluses. The trustees sub finance committee, referred to in last year's Trustees Report, continues to meet on a regular basis, and will do so until stability has been achieved. The cash balance continues to be closely monitored, and CTS has continued to meet its liabilities as they fall due.

#### Reserves policy

It is the policy of the trustees to maintain reserves on unrestricted funds at a level sufficient to cover six months anticipated expenditure. The Trustees are aware of the fact that the current level of unrestricted reserves falls well short of this but, as explained elsewhere, measures are in place to improve the situation so that the charity is able to withstand any significant temporary losses of income in the future without threatening its ability to carry out its objectives.

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### FUTURE PLANS

The challenges for CT remain. CT Sussex is established as the foremost provider of CT in West Sussex. The aim for the coming year will be to return to a financially sustainable position and use that pre-eminence to further galvanise CT in parts of the county where we have not had a strong presence in the past and to work with statutory bodies towards directly commissioned community transport services and away from a model which is so heavily dependent on grants. The aim is to provide long-term, sustainable Community Transport delivery for the whole of West Sussex and although challenges persist the objective remains. It is envisaged that CTS may take on other smaller CTO's across Sussex as members which would add to its sustainability and provide more services for residents and indeed the neighbouring CT group.

CTS has also become an infrastructure support organisation, providing help with transport-related issues for any CTO or community group, for whom transport is part of their delivery. CTS will continue to develop its service and support smaller CT groups. It is the intention to meet the complementary objectives of the charitable remit and operate with business like discipline. It is expected that the statutory authorities will continue to move from grant funding to the commissioning of services.

The 2-year Service Level Agreement (SLA) with WSCC, to develop CT across West Sussex was extended for another 2 years at £20,000 p.a. under the SLA to provide support and development to smaller CT groups and isolated communities in order to work toward an integrated CT network. CTS continues to work with the local NHS to develop services that assist rurally isolated patients to get to health care, medical and wellbeing settings.

Training, in particular safeguarding, disability awareness and health and safety training continues to be essential to ensure a quality service. CTS will not only send its staff and volunteers on relevant training courses but will continue to deliver training to the wider community transport and local voluntary sectors. The area of contracts, which have been referred to above, will continue to be important in the funding of the operation as will partnership working with our neighbouring Community Transport Operators through a series of different projects to meet demand and reduce costs. The community Electric Vehicle Community Car Club in Henfield will soon be launched as its own independent organisation with independent governance but will remain a member of CTS.

The core services of Community Bus and Group Hire across Mid-Sussex, East Grinstead, Crawley, Horsham, Henfield, Adur & Worthing & Chichester, remain an integral part of the work as it provides transport services to our local residents, both individually and collectively. However, if the organisation is to keep abreast of the changes going on with regards to charity funding and remaining sustainable, it is important that CTS also remains actively involved within the general charity sector, (sometimes referred to as the Third Sector) of Mid Sussex, Horsham, Crawley and the wider Sussex area, as well as community transport in general.

A continued focus on partnership working with neighbouring organisations has become an important element of CTS future development. In the forthcoming year CTS will continue to co-operate further with neighbouring community transport and other voluntary sector organisations, to investigate sharing resources, skills administration and co-ordination and indeed partnership funding bids.

CTS is a member of the National Community Transport Association, The Mobility Matters Group, MSVA (Mid Sussex Voluntary Action), Horsham District Voluntary Sector Support, Voluntary Action Arun & Chichester, Crawley Community Action, Horsham District Befriends and the Mid Sussex Partnership Board and is a leading member of the West Sussex Forum for Accessible Transport. The CEO is a participant in a number of strategic boards and partnership groups across the county and region.

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The Charity is controlled by its governing document, CIO Association and constitutes an unincorporated charity. The charity registered with the Charity Commission on 11 February 2016. The charity commenced activities on 1 October 2016 when all assets, liabilities and activities of Bluebird Community Partnership (Charity No: 1082676, Company No:4050753), Horsham District Community Transport (Charity No: 1151687) and Crawley Community Transport (Charity No: 1124085, Company No:06534385) were transferred to the CIO.

The trustees who served during the year are as follows:

G Patel

A Brock

D Sachon

(Resigned 31 December 2024)

T Harper

(Resigned 01 August 2024)

L Lambert

Y Davies

G Davis

(Resigned 08 January 2025)

J Pudduck

A Dombey

#### Recruitment and appointment of new trustees

Recruitment and appointment of new trustees are recruited through a selection process within the governance procedure and for this financial year CTS had 9 trustees.

#### Organisational structure

CTS is a charity which formed from the merger of 3 established Community Transport operators; Bluebird Community Partnership (Charity No: 1082676, Company No:4050753), Horsham District Community Transport (Charity No: 1151687) and Crawley Community Transport (Charity No: 1124085, Company No:06534385). The new charity has 5 depots, North Chailey, Horsham, Worthing Crawley and Chichester. CTS continues the work of the 3 founder charities in developing, supporting and delivering community transport across West Sussex. The trustees will continue to monitor the charities operations and strive to achieve financial sustainability. The trustee board has overall responsibility for the charity and delegate the day to day running of the charity to the Chief executive officer, who oversees the transport manager and other staff to ensure the correct governance of the charity.

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by Order of the board of Trustees on 8 December 2025 and signed on its behalf by:



A Dombey - Chairperson

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 31 MARCH 2025*

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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 and 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 the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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.

# COMMUNITY TRANSPORT SUSSEX

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF COMMUNITY TRANSPORT SUSSEX

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#### **Opinion**

We have audited the financial statements of Community Transport Sussex (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# COMMUNITY TRANSPORT SUSSEX

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY TRANSPORT SUSSEX

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#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

Revenue recognition – this was tested substantively for contract and grant income, we reviewed the contracts to ensure that these were included within the accounts accurately.

# COMMUNITY TRANSPORT SUSSEX

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY TRANSPORT SUSSEX

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A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) 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 now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

#### Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Darren Harding (Senior Statutory Auditor)**  
**for and on behalf of Richard Place Dobson Services Limited**  
**Chartered Accountants**

*D. Harding*

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1 - 7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2025*

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
<b>Income and endowments from:</b>						
Donations and grants	3	301,007	-	18,200	319,207	459,820
Charitable activities	4	1,880,306	-	-	1,880,306	1,457,507
Fundraising income	5	11,454	-	-	11,454	240
Investments	6	460	-	-	460	4,148
Other income	7	6,730	-	-	6,730	1,327
<b>Total income</b>		<u>2,199,957</u>	<u>-</u>	<u>18,200</u>	<u>2,218,157</u>	<u>1,923,042</u>
<b>Expenditure on:</b>						
Raising funds	8	27,198	-	-	27,198	53,591
Charitable activities	9	2,251,624	-	91,374	2,342,998	2,328,237
<b>Total expenditure</b>		<u>2,278,822</u>	<u>-</u>	<u>91,374</u>	<u>2,370,196</u>	<u>2,381,828</u>
<b>Net expenditure</b>		<u>(78,865)</u>	<u>-</u>	<u>(73,174)</u>	<u>(152,039)</u>	<u>(458,786)</u>
Transfers between funds		21,000	(21,000)	-	-	-
<b>Net movement in funds</b>	11	<u>(57,865)</u>	<u>(21,000)</u>	<u>(73,174)</u>	<u>(152,039)</u>	<u>(458,786)</u>
<b>Reconciliation of funds:</b>						
Fund balances at 1 April 2024		89,449	21,000	77,123	187,572	646,358
<b>Fund balances at 31 March 2025</b>		<u>31,584</u>	<u>-</u>	<u>3,949</u>	<u>35,533</u>	<u>187,572</u>

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2025*

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
<b>Income and endowments from:</b>					
Donations and grants	3	318,472	-	141,348	459,820
Charitable activities	4	1,457,507	-	-	1,457,507
Fundraising income	5	240	-	-	240
Investments	6	4,148	-	-	4,148
Other income	7	1,327	-	-	1,327
<b>Total income</b>		<u>1,781,694</u>	<u>-</u>	<u>141,348</u>	<u>1,923,042</u>
<b>Expenditure on:</b>					
Raising funds	8	53,591	-	-	53,591
Charitable activities	9	2,226,662	-	101,575	2,328,237
<b>Total expenditure</b>		<u>2,280,253</u>	<u>-</u>	<u>101,575</u>	<u>2,381,828</u>
<b>Net income/(expenditure)</b>		(498,559)	-	39,773	(458,786)
Transfers between funds		73,600	(64,000)	(9,600)	-
<b>Net movement in funds</b>	11	<u>(424,959)</u>	<u>(64,000)</u>	<u>30,173</u>	<u>(458,786)</u>
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2023		514,408	85,000	46,950	646,358
<b>Fund balances at 31 March 2024</b>		<u>89,449</u>	<u>21,000</u>	<u>77,123</u>	<u>187,572</u>

# COMMUNITY TRANSPORT SUSSEX

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	15		104,691		159,429
Investments	16		500		1,000
			<u>105,191</u>		<u>160,429</u>
<b>Current assets</b>					
Debtors	17	393,531		320,090	
Cash at bank and in hand		34,530		251,988	
		<u>428,061</u>		<u>572,078</u>	
<b>Creditors: amounts falling due within one year</b>	18	(476,719)		(523,935)	
<b>Net current (liabilities)/assets</b>			<u>(48,658)</u>		<u>48,143</u>
<b>Total assets less current liabilities</b>			56,533		208,572
Provision for other liabilities	19		(21,000)		(21,000)
<b>Net assets</b>			<u>35,533</u>		<u>187,572</u>
<b>The funds of the charity</b>					
Restricted income funds	22		3,949		77,123
Unrestricted funds - general	23		31,584		89,449
Unrestricted funds - designated	21		-		21,000
			<u>35,533</u>		<u>187,572</u>

The financial statements were approved by the trustees on .....



.....  
A Dombey  
trustee

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF CASH FLOWS

*FOR THE YEAR ENDED 31 MARCH 2025*

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	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	27		(211,571)		(329,590)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(9,197)		(11,204)	
Proceeds from disposal of tangible fixed assets		2,850		-	
Investment income received		460		4,148	
		<u>          </u>		<u>          </u>	
<b>Net cash used in investing activities</b>			(5,887)		(7,056)
<b>Net cash generated from financing activities</b>			-		-
			<u>          </u>		<u>          </u>
<b>Net decrease in cash and cash equivalents</b>			(217,458)		(336,646)
Cash and cash equivalents at beginning of year			251,988		588,634
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			34,530		251,988
			<u>          </u>		<u>          </u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2025*

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### 1 Accounting policies

#### Charity information

Community Transport Sussex is a Charity set up under a trust deed and registered with the Charities Commission in England and Wales.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

These accounts present the results of Community Transport Sussex only. Consolidated group accounts have not been produced to include the Charity's dormant subsidiary, on the basis that the subsidiary entity has not traded during the year.

#### 1.2 Going concern

After a period of accumulating reserves the charity has incurred deficits for the last three years to the extent that net liquid funds, despite continuing increases in overall income, are negative at the end of March 2025.

The trustees have been addressing the situation, and a sub finance committee has been formed consistently of four trustees and an outside consultant, who has been engaged by the charity to review efficiencies. Consequently, the trustees are pleased to report that the deficit for 2024/25 has reduced significantly compared to 2023/24. Further, half- year accounts for the current year to September continue to show an improving trend, but it is acknowledged that more economies and decisions need to be made and the process to restore the charity to annual surpluses remains on-going.

Despite these challenges the trustees are confident that the charity can continue to provide its valuable services for the foreseeable future and beyond and therefore consider it appropriate to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

---

### 1 Accounting policies

(Continued)

Donations and investment income are included in the year in which they are receivable which is when the charity becomes entitled to the resource.

Grants are included in the accounting period to which they relate.

Fundraising income is recognised when the charity becomes legally entitled to the income and the event to which it relates has taken place.

Income relating to the provision of community transportation services is included on the date when the transport activity takes place which is when the charity becomes entitled to the resource.

#### 1.5 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 are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	10% Straight Line
Fixtures, fittings & equipment	25% Straight Line
Computers	20% - 33% Straight Line
Motor vehicles	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

All assets costing more than £250 are capitalised.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### 1.12 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.14 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

### 2 Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The main judgement and accounting estimates included in the accounts are:

- Depreciation - Management has made assumptions and estimated depreciation rates in respect of showing a true and fair view of the assets at the balance sheet date.

### 3 Donations and grants

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	12,323	-	12,323	4,094	-	4,094
Grants	288,684	18,200	306,884	314,378	141,348	455,726
	<u>301,007</u>	<u>18,200</u>	<u>319,207</u>	<u>318,472</u>	<u>141,348</u>	<u>459,820</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 3 Donations and grants

(Continued)

#### Grants receivable for core activities

Alphatrack systems	4,292	-	4,292	-	-	-
Crawley Borough Council	12,600	-	12,600	27,894	-	27,894
West Sussex Forum for Accessible Transport	-	-	-	91,500	-	91,500
Horsham District Council	16,000	-	16,000	20,000	-	20,000
Worthing Borough Council	45,400	-	45,400	40,000	-	40,000
Department of Transport	44,309	-	44,309	-	-	-
Sussex Community Foundation	-	-	-	5,000	-	5,000
Other grants	583	-	583	39,527	-	39,527
Virgin Unite	5,000	-	5,000	-	-	39,527
Arun District Council	7,980	1,000	8,980	15,000	-	15,000
West Sussex County Council	114,000	-	114,000	-	-	-
Henfield Parish Council	3,000	-	3,000	-	-	-
Burgess Hill Lions	5,000	-	5,000	-	-	-
Chalk Cliff Trust	5,000	-	5,000	-	-	-
Co-Op	500	-	500	-	-	-
Compton Parish Council	500	-	500	-	-	-
Mid Sussex Distrcit Council	14,020	-	14,020	-	-	-
Ernest Kleinworth	5,000	-	5,000	7,000	-	7,000
ACT Grant (Arun Community Transport)	-	-	-	7,500	-	7,500
TB & Volunteer Transport	-	-	-	50,777	-	50,777
Running Bourne Bus	3,000	-	3,000	3,500	-	3,500
NHS VR 100 Day Challenge	2,500	-	2,500	-	5,000	5,000
Rampion for Electric Vehicle for Worthing Depot	-	-	-	-	10,000	10,000
Health Inequalities Small Grants	-	-	-	-	5,000	5,000
Hyde Charitable Trust	-	13,500	13,500	-	-	-
Budding Foundation	-	300	300	-	-	-
Arun LCN Well-being	-	1,000	1,000	-	-	-
BHTC Grant	-	2,400	2,400	-	-	-
Access to Work grant	-	-	-	-	4,515	4,515
Motorbility Grant for HECCC	-	-	-	-	116,833	116,833
	<u>288,684</u>	<u>18,200</u>	<u>306,884</u>	<u>314,378</u>	<u>141,348</u>	<u>455,726</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Charitable Activities</b>		
Minibus and Contract Income	1,880,306	1,457,507

### 5 Income from fundraising income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	11,454	240

### 6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	460	4,148

### 7 Other income

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Net gain on disposal of tangible fixed assets	2,850	-
Insurance claim income	3,880	1,180
Sundry income	-	147
	<u>6,730</u>	<u>1,327</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 8 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Staging fundraising events	4,638	-
Other fundraising costs	22,560	53,591
	<u>27,198</u>	<u>53,591</u>

### 9 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff costs	1,322,780	1,209,320
Depreciation and impairment	63,935	102,503
Insurance	103,993	97,085
Fuel and Oil	149,626	137,602
Repairs and Maintenance	129,851	139,615
Vehicle Tax	1,889	1,836
Sundry Motor Costs	10,083	7,607
Clothing Costs	749	6,007
Training Costs and DBS Checks	10,710	10,550
Vehicle Rental	73,013	65,514
Digital Demand Responsive Transport contract	16,850	35,723
	<u>1,883,479</u>	<u>1,813,362</u>
<b>Share of support and governance costs (see note 10)</b>		
Support	424,307	467,051
Governance	35,212	47,824
	<u>2,342,998</u>	<u>2,328,237</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	2,251,624	2,226,662
Restricted funds	91,374	101,575
	<u>2,342,998</u>	<u>2,328,237</u>



# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 13 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	1,493,775	1,423,334
Social security costs	86,671	77,304
Other pension costs	18,568	16,584
	<u>1,599,014</u>	<u>1,517,222</u>

#### Key Management Personnel

The trustees consider two members of staff to be key management personnel. The total employment benefits of key management personnel were 2025: £122,019 (2024: £135,629).

The number of employees whose annual remuneration was more than £60,000 is as follows:

2025 Number	2024 Number
<u>1</u>	<u>1</u>

### 14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 15 Tangible fixed assets

	Freehold land and buildings £	Fixtures, fittings & equipment £	Computers £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 April 2024	21,692	2,966	48,077	907,927	980,662
Additions	-	9,197	-	-	9,197
Disposals	-	-	-	(10,390)	(10,390)
	<u>21,692</u>	<u>12,163</u>	<u>48,077</u>	<u>897,537</u>	<u>979,469</u>
<b>Depreciation and impairment</b>					
At 1 April 2024	21,692	2,966	38,262	758,313	821,233
Depreciation charged in the year	-	4,598	5,767	53,570	63,935
Eliminated in respect of disposals	-	-	-	(10,390)	(10,390)
	<u>21,692</u>	<u>7,564</u>	<u>44,029</u>	<u>801,493</u>	<u>874,778</u>
<b>Carrying amount</b>					
At 31 March 2025	<u>-</u>	<u>4,599</u>	<u>4,048</u>	<u>96,044</u>	<u>104,691</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>9,815</u>	<u>149,614</u>	<u>159,429</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 16 Fixed asset investments

	<b>Other investments</b>
<b>Cost or valuation</b>	
At 1 April 2024 & 31 March 2025	1,000
<b>Impairment</b>	
At 1 April 2024	-
Disposals	500
At 31 March 2025	500
<b>Carrying amount</b>	
At 31 March 2025	500
At 31 March 2024	1,000

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other investments comprise:		
Investments in subsidiaries	500	1,000

The investments constitute investments in subsidiary Community Transport Sussex Trading Limited. At the balance sheet date the balance sheet total of the subsidiary was £500.

### 17 Debtors

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	207,425	171,184
Other debtors	68,510	13,468
Prepayments and accrued income	117,596	135,438
	<u>393,531</u>	<u>320,090</u>

Other debtors includes £55,000 relating to money held on account by Crawley Borough Council in relation to payroll costs.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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**18 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	355,846	390,760
Other creditors	1,125	1,000
Accruals and deferred income	119,748	132,175
	<u>476,719</u>	<u>523,935</u>

**19 Provisions for liabilities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Provision for dilapidations	21,000	21,000
	<u>21,000</u>	<u>21,000</u>

**Movements on provisions:**

	<b>Provision for dilapidations</b>
	<b>£</b>
At 1 April 2024 and 31 March 2025	21,000
	<u>21,000</u>

**20 Retirement benefit schemes**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	18,568	16,584
	<u>18,568</u>	<u>16,584</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 21 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
Dilapidations fund	21,000	-	-	(21,000)	-	-
	<u>21,000</u>	<u>-</u>	<u>-</u>	<u>(21,000)</u>	<u>-</u>	<u>-</u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>At 31 March 2024</b>
	£	£	£	£	£	£
Bus replacement fund	85,000	-	-	(85,000)	-	-
Dilapidations fund	-	-	-	21,000	-	21,000
	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>(64,000)</u>	<u>-</u>	<u>21,000</u>

The Bus replacement fund represents funds set aside by the trustees to replace minibuses in future years, but is now no longer considered necessary.

#### 22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Hyde Charitable Trust	-	13,500	(13,016)	-	484
Budding Foundation	-	300	(235)	-	65
Arun LCN Well-being	-	1,000	-	-	1,000
Sussex Community Foundation	9,942	-	(9,942)	-	-
Other grants	67,181	1,000	(68,181)	-	-
Burgess Hill Town Council Equipment Grant	-	2,400	-	-	2,400
	<u>77,123</u>	<u>18,200</u>	<u>(91,374)</u>	<u>-</u>	<u>3,949</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 22 Restricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Sussex Community Foundation	9,942	-	-	-	9,942
WSCC	20	-	(20)	-	-
Horsham Council	9,600	-	-	(9,600)	-
Other grants	27,388	141,348	(101,555)	-	67,181
	<u>46,950</u>	<u>141,348</u>	<u>(101,575)</u>	<u>(9,600)</u>	<u>77,123</u>

The Hyde Charitable Trust grant represents funding towards a electrical vehicle minibus in the Chi district.

The Burgess Hill Town Council Equipment grant represents monies received for funding wheelchair clamping equipment

The Arun LCN Well-being grant represents funding towards a project in the Arun district.

Grants were received from Sussex Community Foundation, West Sussex County Council (WSCC), Horsham District Council and a number of other bodies to fund specific projects to provide community transport improvements in the Sussex area.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### 23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These exclude designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 April 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	89,449	2,199,957	(2,278,822)	21,000	31,584
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	514,408	1,781,694	(2,280,253)	73,600	89,449
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

### 24 Analysis of net assets between funds

	<b>Unrestricted funds 2025 £</b>	<b>Designated funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total 2025 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Designated funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
Fund balances at 31 March 2025 are represented by:								
Tangible assets	104,691	-	-	104,691	159,429	-	-	159,429
Investments	500	-	-	500	1,000	-	-	1,000
Current assets/(liabilities)	(62,549)	-	13,891	(48,658)	(49,980)	21,000	77,123	48,143
Provisions	(21,000)	-	-	(21,000)	(21,000)	-	-	(21,000)
	<u>21,642</u>	<u>-</u>	<u>13,891</u>	<u>35,533</u>	<u>89,449</u>	<u>21,000</u>	<u>77,123</u>	<u>187,572</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 25 Operating lease commitments

#### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	38,056	41,807
Between two and five years	34,492	40,621
	<u>72,548</u>	<u>82,428</u>

### 26 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

### 27 Cash absorbed by operations

	2025 £	2024 £
Deficit for the year	(152,039)	(458,786)
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(460)	(4,148)
Gain on disposal of tangible fixed assets	(2,850)	-
Depreciation and impairment of tangible fixed assets	63,935	102,660
<b>Movements in working capital:</b>		
(Increase) in debtors	(73,441)	(25,741)
(Decrease)/increase in creditors	(46,716)	35,425
(Decrease) in provisions	-	21,000
	<u>(211,571)</u>	<u>(329,590)</u>

### 28 Analysis of changes in net funds

The charity had no material debt during the year.

## Document Activity Report

**Document Sent** Thu, 18 Dec 2025 10:14:02 GMT

**Document E-Sign Status** E-Signed

### E-Sign Activity Summary

Darren Harding E-Signed

Abigail Dombey E-Signed

### Document Activity History

Document history shows most recent activity first

<b>Date</b>	<b>Activity</b>
Wed, 14 Jan 2026 23:00:11 GMT	Abigail Dombey viewed the document
Wed, 14 Jan 2026 22:59:55 GMT	Abigail Dombey Approved the document
Tue, 13 Jan 2026 14:45:57 GMT	Maria Gander viewed the document
Thu, 08 Jan 2026 18:42:03 GMT	Abigail Dombey viewed the document
Sat, 27 Dec 2025 18:51:27 GMT	Abigail Dombey viewed the document
Thu, 18 Dec 2025 11:31:49 GMT	John Pudduck viewed the document

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**COMMUNITY TRANSPORT SUSSEX**

England & Wales - Charity number 1165527

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# Accounts

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Charity registration number 1165527

**COMMUNITY TRANSPORT SUSSEX**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# COMMUNITY TRANSPORT SUSSEX

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

G Patel  
A Brock  
D Sachon  
L Lambert  
Y Davies  
J Pudduck  
A Dombey

**Charity number**

1165527

**Principal address**

Wivelsden Farm  
North Common Road  
North Chailey  
East Sussex  
BN8 4EH

**Auditor**

Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

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# COMMUNITY TRANSPORT SUSSEX

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# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 31 MARCH 2024*

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### OBJECTIVES

To relieve social isolation through the provision of a community transport service, for such inhabitants of the borough of Crawley, the districts of Mid Sussex, Worthing and Adur, Horsham, Arun and Chichester, who are in need of such a service because of age, sickness or disability (mental or physical) or poverty or a lack of availability of adequate and safe public transport services.

### ACTIVITIES FOR ACHIEVING OBJECTIVES

**Community Bus (CB)** also known as Dial-a-Ride is an essential part of CTS work. The service operates five days a week, morning and afternoon and must be available whatever the level of demand. Users may book up to seven days ahead, this period being essential to assist those who have appointments at, for example, doctors, dentists or opticians where next day appointments are not usually possible. Over the past years, the 3 founder charities have, through improved use of scheduling software, reduced dead mileage and delivered more passenger journeys to those who need them. CTS has further improved the scheduling through increased co-ordination of the fleet and depots.

Those who are unable to travel at community bus times are offered the additional service of a volunteer driven car at a charge of 50p per mile, which covers the driver's expenses and a small administration fee for CTS. This has enabled us to assist with more awkward journeys that would not be viable to provide in a minibus.

**Group Hire (GH):** Provides accessible and affordable transport to a very substantial number of beneficiaries who are members of other groups. The demand for GH has remained steady during this period and the income from this service has produced some contribution towards the CB service. Many groups use CTS on a regular basis, others for one off trips perhaps only once a year. The groups are many and varied, large and small, local or branches of national charities and many are clubs with members with a common difficulty. As in prior years, during this period marketing campaigns were continued to maintain and increase the number of groups using group hire. Continuing the upward trend in group hire will be a priority for the coming year. Charges are based on a fixed fee plus mileage. These charges were reviewed and increased slightly during the period. There is no schedule, bookings are taken on demand and limited only by the resources available. GH is particularly strong in the Mid Sussex area and CTS' aim was to increase its GH delivery in Horsham and Crawley in the coming year.

**Contracts:** CTS continued to deliver the SEN and Adult Services contracts formerly delivered by the founding charities and remained an Approved Supplier to West Sussex County Council in respect of the transportation of SEN (Special Educational Needs) children through the County's taxi and coach frameworks and also for East Sussex and Surrey County Councils on the joint tendering framework known as the Dynamic Purchasing System. CTS is an approved supplier to all 3 authorities under this system. These contracts are all undertaken on a fully cost recovered basis and provide a contribution to the charities running costs.

**Development:** A growing part of CTS delivery is the development of new Community transport schemes in West Sussex and the support though development work, of smaller existing CT groups.

### Public benefit

The Charity's trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the Charity's aims and objectives and in planning future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

### Strategies for achieving objectives

Community Transport Sussex (CTS) strategic aim, much in line with other organisations both public and private, is to support the concepts of 'Living at Home', Independent Living and Social Inclusion. CTS believes that by providing home to home transport significant success is achieved in helping those who are in some way vulnerable in our society.

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

In November 2023 we opened a new depot in the Chichester district and began to operate services there. The delivery of all services has continued to grow during the year leading to a significant increase in turnover. CTS has continued to forge links with statutory partners, to provide new services. The vaccine transport support line has continued, for those unable to get to appointments.

Trustees continually monitor the situation. CTS was successful in gaining £91,500 from the West Sussex Forum for Accessible Transport Fund, in recognition for the work undertaken in the Mid Sussex, Henfield & East Grinstead areas and its development work in supporting smaller CT groups across the county, including the launch of our Chichester depot. A further £20,000 from Horsham District Council to help fund Dial A Ride (DAR) & development in Horsham, £40,000 from Adur & Worthing Councils and £27,894 from Crawley Borough Council for the same in Crawley.

The support of West Sussex County Council, Horsham District Council, Crawley Borough Council, Henfield Parish Council and other statutory authorities is very much appreciated. It is important to acknowledge the generous support received over the year and hope that it will continue in future years. Further improvements are planned for the coming year.

#### Review of the period

This has been another extremely challenging period for Community Transport Sussex and indeed all CT operators. Contract work continued and group hire gradually increased and was at a level close to pre pandemic levels. Income overall has increased by 25%, helped once again by successful grant applications and commissioned work with LA's. Last year we forecast a financial recovery but this did not materialise due to increased fuel and maintenance and staffing costs, plus payment for contracted work not keeping pace with those increased costs. Though the period has seen a deficit we have put in place a review of our operations and negotiated an uplift in our contracts with LA's, which will see us return to a more sustainable position next year. The Trustees are pleased to report that, since the year-end, the greater efficiencies that have been worked on throughout the organisation have been achieved, as has been shown in post year-end financial reports.

We are committed to delivering a sustainable service to those who need transport but are unable to access it, and our group-hire and schools contract work will continue to be the main way we fund this work. We actively seek grants and charitable funding. In the current financial environment this will continue to be difficult. To help improve our fundraising CTS have taken option of outsourcing grant applications to professional fundraisers. The Chief Executive has again been successful in several grant applications and is continuing to work with the LAs to progress from annual grants to 3 or 5 year Service Level Agreements, in order to provide more stability and give CTS the ability to plan for the longer term. As we came out of the pandemic planning future developments became even more important and a small development team is now in place to support the CEO in achieving this. In November 2023 CTS launched the new depot in Chichester which will enable us to expand our operations fully into the district.

### FINANCIAL REVIEW

#### Financial Position

During the period the charity had net expenditure of £458,786 (2023: £127,110) as shown on the Statement of Financial Activities on page 10 of the accounts. Consequently, liquid funds at the year-end had reached a concerning low level, prompting an in-depth review of the Charity's operations.

Since the year-end a consultant has been engaged to review the workings of the charity. There has been a particular focus on how the various departments interact with each other so that inefficiencies can be ironed out. A finance committee has been established which consists of the said consultant and three of the trustees, and this committee has been meeting on a regular basis until the situation improves. Post year-end management accounts show a near break-even financial result and the organisation has continued to meet its liabilities as they fall due.

The 2023/24 was a difficult year for reasons explained above under 'Review of the period'.

There has been a change of emphasis as to how vehicles are obtained. Instead of buying outright the Charity has made the decision to rent vehicles in many cases. Consequently, the Trustees no longer consider the need to set aside a designated fund for the purchase of new vehicles, and therefore the fund brought forward in these accounts, of £85,000, has been re-allocated to general funds.

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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### **Reserves policy**

It is the policy of the trustees to maintain reserves on unrestricted funds at a level sufficient to cover six months anticipated expenditure. The Trustees are aware of the fact that the current level of unrestricted reserves falls well short of this but, as explained elsewhere, measures are in place to improve the situation so that the charity is able to withstand any significant temporary losses of income in the future without threatening its ability to carry out its objectives.

### **FUTURE PLANS**

The challenges for CT remain. CT Sussex is now established as the foremost provider of CT in West Sussex. The aim for the coming year will be to return to a financially sustainable position and use that pre-eminence to further galvanise CT in parts of the county where we have not had a strong presence in the past and to work with statutory bodies towards directly commissioned community transport services and away from a model which is so heavily dependent on grants. The aim is to provide long-term, sustainable Community Transport delivery for the whole of West Sussex and although challenges persist the objective remains. It is envisaged that CTS may take on other smaller CTO's across Sussex as members which would add to its sustainability and provide more services for residents and indeed the neighbouring CT group.

CTS has also become an infrastructure support organisation, providing help with transport-related issues for any CTO or community group, for whom transport is part of their delivery. CTS will continue to develop its service and support smaller CT groups. It is the intention to meet the complementary objectives of the charitable remit and operate with business like discipline. It is expected that the statutory authorities will continue to move from grant funding to the commissioning of services.

The 2-year Service Level Agreement (SLA) with WSCC, to develop CT across West Sussex was extended for another 2 years at £20,000 p.a. under the SLA to provide support and development to smaller CT groups and isolated communities in order to work toward an integrated CT network. CTS have been working with the local NHS to develop services that assist rurally isolated patients to get to health care, medical and wellbeing settings.

Training, in particular safeguarding, disability awareness and health and safety training continues to be essential to ensure a quality service. CTS will not only send its staff and volunteers on relevant training courses but will continue to deliver training to the wider community transport and local voluntary sectors. The area of contracts, which have been referred to above, will continue to be important in the funding of the operation as will partnership working with our neighbouring Community Transport Operators through a series of different projects to meet demand and reduce costs. The planned launch of a total community Electric Vehicle Community Car Club in Henfield happened in June 2023 and plans to expand the Club are in place.

The core services of Community Bus and Group Hire across Mid-Sussex, East Grinstead, Crawley, Horsham, Henfield and now Adur & Worthing, remain an integral part of the work as it provides transport services to our local residents, both individually and collectively. However, if the organisation is to keep abreast of the changes going on with regards to charity funding and remaining sustainable, it is important that CTS also remains actively involved within the general charity sector, (sometimes referred to as the Third Sector) of Mid Sussex, Horsham, Crawley and the wider Sussex area, as well as community transport in general.

A continued focus on partnership working with neighbouring organisations has become an important element of CTS future development. In the forthcoming year CTS will continue to co-operate further with neighbouring community transport and other voluntary sector organisations, to investigate sharing resources, skills administration and co-ordination and indeed partnership funding bids.

CTS is therefore a member of the National Community Transport Association, The Mobility Matters Group, MSVA (Mid Sussex Voluntary Action), Horsham District Voluntary Sector Support, Voluntary Action Arun & Chichester, Crawley Community Action, Horsham District Befriends and the Mid Sussex Partnership Board and is a leading member of the West Sussex Forum for Accessible Transport. The CEO is a participant in a number of strategic boards and partnership groups across the county and region.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The Charity is controlled by its governing document, CIO Association and constitutes an unincorporated charity. The charity registered with the Charity Commission on 11 February 2016. The charity commenced activities on 1 October 2016 when all assets, liabilities and activities of Bluebird Community Partnership (Charity No: 1082676, Company No:4050753), Horsham District Community Transport (Charity No: 1151687) and Crawley Community Transport (Charity No: 1124085, Company No:06534385) were transferred to the CIO.

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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The trustees who served during the year are as follows:

G Patel	
A Brock	
R Osgood	(Resigned 17 October 2023)
D Sachon	
T Harper	(Resigned 01 August 2024)
L Lambert	
Y Davies	
G Davis	(Resigned 08 January 2025)
J Pudduck	
A Dombey	

### **Recruitment and appointment of new trustees**

Recruitment and appointment of new trustees are recruited through a selection process within the governance procedure and for this financial year CTS had 10 trustees.

### **Organisational structure**

CTS is a charity which formed from the merger of 3 established Community Transport operators; Bluebird Community Partnership (Charity No: 1082676, Company No:4050753), Horsham District Community Transport (Charity No: 1151687) and Crawley Community Transport (Charity No: 1124085, Company No:06534385). The new charity has 5 depots, North Chailey, Horsham, Worthing Crawley and Chichester. CTS continues the work of the 3 founder charities in developing, supporting and delivering community transport across West Sussex. The trustees will continue to monitor the charities operations and strive to achieve financial sustainability. The trustee board has overall responsibility for the charity and delegate the day to day running of the charity to the Chief executive officer, who oversees the transport manager and other staff to ensure the correct governance of the charity.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops. We have adapted our operations and consider that the Charity has adequate reserves and committed future grants from supportive and solvent funders.

Approved by Order of the board of Trustees on 31 January 2025 and signed on its behalf by:

Y Davies - Trustee

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 31 MARCH 2024*

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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 and 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 the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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.

# COMMUNITY TRANSPORT SUSSEX

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF COMMUNITY TRANSPORT SUSSEX

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#### **Opinion**

We have audited the financial statements of Community Transport Sussex (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# COMMUNITY TRANSPORT SUSSEX

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY TRANSPORT SUSSEX

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#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

Revenue recognition – this was tested substantively for contract and grant income, we reviewed the contracts to ensure that these were included within the accounts accurately.

# COMMUNITY TRANSPORT SUSSEX

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY TRANSPORT SUSSEX

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A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Other matters**

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) 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 now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

#### **Use of our report**

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Richard Place Dobson Services Limited**  
**Chartered Accountants**  
**Statutory Auditor**

.....

1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2024*

Current financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
<b>Income and endowments from:</b>						
Donations and grants	3	318,472	-	141,348	459,820	427,486
Charitable activities	4	1,457,507	-	-	1,457,507	1,104,860
Fundraising income	5	240	-	-	240	1,633
Investments	6	4,148	-	-	4,148	2,108
Other income	7	1,327	-	-	1,327	5,426
<b>Total income</b>		<u>1,781,694</u>	<u>-</u>	<u>141,348</u>	<u>1,923,042</u>	<u>1,541,513</u>
<b>Expenditure on:</b>						
Raising funds	8	53,591	-	-	53,591	36,263
Charitable activities	9	2,226,662	-	101,575	2,328,237	1,632,360
<b>Total expenditure</b>		<u>2,280,253</u>	<u>-</u>	<u>101,575</u>	<u>2,381,828</u>	<u>1,668,623</u>
<b>Net income/(expenditure)</b>		(498,559)	-	39,773	(458,786)	(127,110)
Transfers between funds		73,600	(64,000)	(9,600)	-	-
<b>Net movement in funds</b>	11	(424,959)	(64,000)	30,173	(458,786)	(127,110)
<b>Reconciliation of funds:</b>						
Fund balances at 1 April 2023		514,408	85,000	46,950	646,358	773,468
<b>Fund balances at 31 March 2024</b>		<u>89,449</u>	<u>21,000</u>	<u>77,123</u>	<u>187,572</u>	<u>646,358</u>

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2024*

Prior financial year		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
<b>Income and endowments from:</b>					
Donations and grants	3	269,527	-	157,959	427,486
Charitable activities	4	1,104,860	-	-	1,104,860
Fundraising income	5	1,633	-	-	1,633
Investments	6	2,108	-	-	2,108
Other income	7	5,426	-	-	5,426
		<u>1,383,554</u>	<u>-</u>	<u>157,959</u>	<u>1,541,513</u>
<b>Total income</b>					
<b>Expenditure on:</b>					
Raising funds	8	36,263	-	-	36,263
Charitable activities	9	1,488,969	-	143,391	1,632,360
		<u>1,525,232</u>	<u>-</u>	<u>143,391</u>	<u>1,668,623</u>
<b>Total expenditure</b>					
<b>Net income/(expenditure) and movement in funds</b>		(141,678)	-	14,568	(127,110)
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2022		656,086	85,000	32,382	773,468
		<u>514,408</u>	<u>85,000</u>	<u>46,950</u>	<u>646,358</u>
<b>Fund balances at 31 March 2023</b>					

# COMMUNITY TRANSPORT SUSSEX

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	15		159,429		250,885
Investments	16		1,000		1,000
			<u>160,429</u>		<u>251,885</u>
<b>Current assets</b>					
Debtors	17	320,090		294,349	
Cash at bank and in hand		251,988		588,634	
		<u>572,078</u>		<u>882,983</u>	
<b>Creditors: amounts falling due within one year</b>	18	(523,935)		(488,510)	
<b>Net current assets</b>			<u>48,143</u>		<u>394,473</u>
<b>Total assets less current liabilities</b>			208,572		646,358
Provision for other liabilities	19		(21,000)		-
<b>Net assets</b>			<u>187,572</u>		<u>646,358</u>
<b>The funds of the charity</b>					
Restricted income funds	21		77,123		46,950
Unrestricted funds - general	22		89,449		514,408
Unrestricted funds - designated	20		21,000		85,000
			<u>187,572</u>		<u>646,358</u>

The financial statements were approved by the trustees on .....

.....

Y Davies  
trustee

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF CASH FLOWS

*FOR THE YEAR ENDED 31 MARCH 2024*

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	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	26		(329,590)		202,236
<b>Investing activities</b>					
Purchase of tangible fixed assets		(11,204)		(81,605)	
Proceeds from disposal of tangible fixed assets		-		5,250	
Investment income received		4,148		2,108	
		<u>          </u>		<u>          </u>	
<b>Net cash used in investing activities</b>			(7,056)		(74,247)
<b>Net cash used in financing activities</b>			-		-
			<u>          </u>		<u>          </u>
<b>Net (decrease)/increase in cash and cash equivalents</b>			(336,646)		127,989
Cash and cash equivalents at beginning of year			588,634		460,645
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			<u>251,988</u>		<u>588,634</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2024*

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### 1 Accounting policies

#### Charity information

Community Transport Sussex is a Charity set up under a trust deed and registered with the Charities Commission in England and Wales.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

These accounts present the results of Community Transport Sussex only. Consolidated group accounts have not been produced to include the Charity's dormant subsidiary, on the basis that the subsidiary entity has not traded during the year.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and investment income are included in the year in which they are receivable which is when the charity becomes entitled to the resource.

Grants are included in the accounting period to which they relate.

Fundraising income is recognised when the charity becomes legally entitled to the income and the event to which it relates has taken place.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

Income relating to the provision of community transportation services is included on the date when the transport activity takes place which is when the charity becomes entitled to the resource.

#### 1.5 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 are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	10% Straight Line
Fixtures and fittings	25% Straight Line
Computers	20% - 33% Straight Line
Motor vehicles	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

All assets costing more than £1,000 are capitalised.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

#### 1.12 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies

(Continued)

#### 1.14 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

### 2 Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The main judgement and accounting estimates included in the accounts are:

- Depreciation - Management has made assumptions and estimated depreciation rates in respect of showing a true and fair view of the assets at the balance sheet date.

### 3 Donations and grants

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	4,094	-	4,094	3,206	-	3,206
Legacies receivable	-	-	-	10,000	-	10,000
Grants	314,378	141,348	455,726	256,321	157,959	414,280
	<u>318,472</u>	<u>141,348</u>	<u>459,820</u>	<u>269,527</u>	<u>157,959</u>	<u>427,486</u>

#### Grants receivable for core activities

National Lottery	-	-	-	10,000	-	10,000
Crawley Borough Council	27,894	-	27,894	34,991	-	34,991
West Sussex Forum for Accessible Transport	91,500	-	91,500	111,500	-	111,500
Horsham District Council	20,000	-	20,000	20,000	9,600	29,600
Worthing Borough Council	40,000	-	40,000	51,290	-	51,290
Sussex Community Foundation	5,000	-	5,000	-	9,942	9,942
Other grants	39,527	-	39,527	28,540	-	28,540
Mid-Sussex District Council	-	-	-	-	7,500	7,500
Charities Aid Foundation's 'Scope' fund	-	-	-	-	16,925	16,925
Motability Electrical Vehicle Car Club	-	-	-	-	55,175	55,175

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 3 Donations and grants (Continued)

Arun District Council	15,000	15,000	-	6,930	6,930
West Sussex County Council	6,680	6,680	-	51,887	51,887
Ernest Kleinworth	7,000	7,000	-	-	-
ACT Grant (Arun Community Transport)	7,500	7,500	-	-	-
TB & Volunteer Transport	50,777	50,777	-	-	-
Running Bourne Bus	3,500	3,500	-	-	-
NHS VR 100 Day Challenge	5,000	5,000	-	-	-
Rampion for Electric Vehicle for Worthing Depot	10,000	10,000	-	-	-
Health Inequalities Small Grants	5,000	5,000	-	-	-
Access to Work grant	4,515	4,515	-	-	-
Motorbility Grant for HECCC	116,833	116,833	-	-	-
	<u>314,378</u>	<u>141,348</u>	<u>455,726</u>	<u>256,321</u>	<u>157,959</u>
	<u><u>314,378</u></u>	<u><u>141,348</u></u>	<u><u>455,726</u></u>	<u><u>256,321</u></u>	<u><u>157,959</u></u>

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Charitable Activities</b>		
Minibus and Contract Income	1,457,507	1,104,860
	<u>1,457,507</u>	<u>1,104,860</u>

### 5 Income from fundraising income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	240	1,633
	<u>240</u>	<u>1,633</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	4,148	2,108

### 7 Other income

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Net gain on disposal of tangible fixed assets	-	5,250
Insurance claim income	1,180	-
Sundry income	147	176
	<u>1,327</u>	<u>5,426</u>

### 8 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Staging fundraising events	53,591	36,263

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 9 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
<b>Direct costs</b>		
Staff costs	1,209,320	811,730
Depreciation and impairment	102,503	41,257
Insurance	97,085	61,679
Fuel and Oil	137,602	120,971
Repairs and Maintenance	139,615	113,037
Vehicle Tax	1,836	1,900
Sundry Motor Costs	7,607	7,008
Clothing Costs	6,007	238
Training Costs and DBS Checks	10,550	8,415
Vehicle Rental	65,514	10,469
Digital Demand Responsive Transport contract	35,723	-
	<u>1,813,362</u>	<u>1,176,704</u>
<b>Share of support and governance costs (see note 10)</b>		
Support	467,051	442,144
Governance	47,824	13,512
	<u>2,328,237</u>	<u>1,632,360</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	2,226,662	1,488,969
Restricted funds	101,575	143,391
	<u>2,328,237</u>	<u>1,632,360</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 10 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	307,902	321,315
Depreciation	157	314
Rates	180	230
Insurance	12,366	25,930
Telephone and IT	48,462	31,193
Postage and stationery	6,172	6,555
Rent	40,338	30,714
Travel expenses	11,827	8,674
Sundries	16,548	13,620
Provision for dilapidations	21,000	-
Subscriptions	2,099	1,089
Accountancy and bookkeeping fee	32,559	7,152
Governance costs	15,265	8,870
	<u>514,875</u>	<u>455,656</u>
<b>Analysed between:</b>		
Charitable activities	<u>514,875</u>	<u>455,656</u>

### 11 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,800	5,800
Depreciation of owned tangible fixed assets	102,660	41,571
Loss/(profit) on disposal of tangible fixed assets	-	(5,250)
	<u>108,460</u>	<u>42,121</u>

### 12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 13 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	<u>123</u>	<u>98</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 13 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	1,423,334	1,077,203
Social security costs	77,304	46,112
Other pension costs	16,584	9,730
	<u>1,517,222</u>	<u>1,133,045</u>

#### Key Management Personnel

The trustees consider two members of staff to be key management personnel. The total employment benefits of key management personnel were 2024: £135,629 (2023: £118,141).

The number of employees whose annual remuneration was more than £60,000 is as follows:

2024 Number	2023 Number
<u>1</u>	<u>1</u>

### 14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 15 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 April 2023	21,692	2,966	45,868	898,932	969,458
Additions	-	-	2,209	8,995	11,204
	<u>21,692</u>	<u>2,966</u>	<u>48,077</u>	<u>907,927</u>	<u>980,662</u>
<b>At 31 March 2024</b>	<b>21,692</b>	<b>2,966</b>	<b>48,077</b>	<b>907,927</b>	<b>980,662</b>
<b>Depreciation and impairment</b>					
At 1 April 2023	21,534	2,877	34,100	660,062	718,573
Depreciation charged in the year	158	89	4,162	98,251	102,660
	<u>21,692</u>	<u>2,966</u>	<u>38,262</u>	<u>758,313</u>	<u>821,233</u>
<b>At 31 March 2024</b>	<b>21,692</b>	<b>2,966</b>	<b>38,262</b>	<b>758,313</b>	<b>821,233</b>
<b>Carrying amount</b>					
At 31 March 2024	-	-	9,815	149,614	159,429
	<u>-</u>	<u>-</u>	<u>9,815</u>	<u>149,614</u>	<u>159,429</u>
At 31 March 2023	158	89	11,768	238,870	250,885
	<u>158</u>	<u>89</u>	<u>11,768</u>	<u>238,870</u>	<u>250,885</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 16 Fixed asset investments

	<b>Other investments</b>
<b>Cost or valuation</b>	
At 1 April 2023 & 31 March 2024	1,000
<b>Carrying amount</b>	
At 31 March 2024	1,000
At 31 March 2023	1,000

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other investments comprise:		
Investments in subsidiaries	1,000	1,000

The investments constitute investments in subsidiary Community Transport Sussex Trading Limited. At the balance sheet date the balance sheet total of the subsidiary was £500.

### 17 Debtors

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	171,184	157,473
Other debtors	13,468	10,657
Prepayments and accrued income	135,438	126,219
	<u>320,090</u>	<u>294,349</u>

### 18 Creditors: amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	390,760	271,305
Other creditors	1,000	1,000
Accruals and deferred income	132,175	216,205
	<u>523,935</u>	<u>488,510</u>

### 19 Provisions for liabilities

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Provision for dilapidations	21,000	-

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

<b>19</b>	<b>Provisions for liabilities</b>	<b>2024</b>	<b>(Continued) 2023</b>
	<b>Movements on provisions:</b>		<b>Provision for dilapidations £</b>
	Additional provisions in the year		21,000
			<u>21,000</u>

### 20 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
Bus replacement fund	85,000	-	-	(85,000)	-	-
Dilapidations fund	-	-	-	21,000	-	21,000
	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>(64,000)</u>	<u>-</u>	<u>21,000</u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>At 31 March 2023</b>
	£	£	£	£	£	£
Bus replacement fund	85,000	-	-	-	-	85,000
	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,000</u>

The Bus replacement fund represents funds set aside by the trustees to replace minibuses in future years, but is now no longer considered necessary.

The Trustees have decided to set aside an initial fund of £21,000 in anticipation of the cost of future repairs and renovations that will need to be made in line with lease obligations.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

### 21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds			Transfers	Balance at 31 March 2024
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended		
	£	£	£	£	£	£	£	£
Sussex Community Foundation	9,994	9,942	(9,994)	9,942	-	-	-	9,942
WSSC	-	51,887	(51,867)	20	-	(20)	-	-
Horsham Council	22,388	9,600	(22,388)	9,600	-	-	(9,600)	-
Other grants	-	86,530	(59,142)	27,388	141,348	(101,555)	-	67,181
	<u>32,382</u>	<u>157,959</u>	<u>(143,391)</u>	<u>46,950</u>	<u>141,348</u>	<u>(101,575)</u>	<u>(9,600)</u>	<u>77,123</u>

The Grant from Crawley BC represents amounts received towards the cost of staff salaries.

The Access to work grant represents monies received for funding the costs associated with making work accessible to all.

Grants were received from Sussex Community Foundation, West Sussex County Council (WSSC), Horsham District Council and a number of other bodies to fund specific projects to provide community transport improvements in the Sussex area.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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### 22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These exclude designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	514,408	1,781,694	(2,280,253)	73,600	89,449
	<u>514,408</u>	<u>1,781,694</u>	<u>(2,280,253)</u>	<u>73,600</u>	<u>89,449</u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	656,086	1,383,554	(1,525,232)	-	514,408
	<u>656,086</u>	<u>1,383,554</u>	<u>(1,525,232)</u>	<u>-</u>	<u>514,408</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

### 23 Analysis of net assets between funds

	<b>Unrestricted funds 2024 £</b>	<b>Designated funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Designated funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
Fund balances at 31 March 2024 are represented by:								
Tangible assets	159,429	-	-	159,429	250,885	-	-	250,885
Investments	1,000	-	-	1,000	1,000	-	-	1,000
Current assets/(liabilities)	(49,980)	21,000	77,123	48,143	262,523	85,000	46,950	394,473
Provisions	(21,000)	-	-	(21,000)	-	-	-	-
	<u>89,449</u>	<u>21,000</u>	<u>77,123</u>	<u>187,572</u>	<u>514,408</u>	<u>85,000</u>	<u>46,950</u>	<u>646,358</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 24 Operating lease commitments

#### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	41,807	-
Between two and five years	40,621	-
	<u>82,428</u>	<u>-</u>

### 25 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

### 26 Cash generated from operations

	2024	2023
	£	£
Deficit for the year	(458,786)	(127,110)
Adjustments for:		
Investment income recognised in statement of financial activities	(4,148)	(2,108)
Gain on disposal of tangible fixed assets	-	(5,250)
Depreciation and impairment of tangible fixed assets	102,660	41,571
Movements in working capital:		
(Increase) in debtors	(25,741)	(16,795)
Increase in creditors	35,425	311,928
(Decrease) in provisions	21,000	-
<b>Cash (absorbed by)/generated from operations</b>	<u>(329,590)</u>	<u>202,236</u>

### 27 Analysis of changes in net funds

The charity had no material debt during the year.

**COMMUNITY TRANSPORT SUSSEX**

England & Wales - Charity number 1165527

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# Accounts

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Charity registration number 1165527

**COMMUNITY TRANSPORT SUSSEX**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# COMMUNITY TRANSPORT SUSSEX

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

G Patel  
A Brock  
D Sachon  
T Harper  
L Lambert  
Y Davies  
J Pudduck  
G Davies  
A Dombey

(Appointed 27 July 2022)

**Charity number**

1165527

**Principal address**

Wivelsden Farm  
North Common Road  
North Chailey  
East Sussex  
BN8 4EH

**Auditor**

Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

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# COMMUNITY TRANSPORT SUSSEX

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# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2023*

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives**

To relieve social isolation through the provision of a community transport service, for such inhabitants of the borough of Crawley, the districts of Mid Sussex, Worthing and Adur, Horsham, Arun and Chichester, who are in need of such a service because of age, sickness or disability (mental or physical) or poverty or a lack of availability of adequate and safe public transport services.

#### **Activities for achieving objectives**

**Community Bus (CB)** also known as Dial-a-Ride is an essential part of CTS work. The service operates five days a week, morning and afternoon and must be available whatever the level of demand. Users may book up to seven days ahead, this period being essential to assist those who have appointments at, for example, doctors, dentists or opticians where next day appointments are not usually possible. Over the past years, the 3 founder charities have, through improved use of scheduling software, reduced dead mileage and delivered more passenger journeys to those who need them. CTS has further improved the scheduling through increased co-ordination of the fleet and depots.

Those who are unable to travel at community bus times are offered the additional service of a volunteer driven car at a charge of 50p per mile, which covers the driver's expenses and a small administration fee for CTS. This has enabled us to assist with more awkward journeys that would not be viable to provide in a minibus.

From the start of the pandemic, CTS switched its operations from taking people out, to, taking essential items and services to those unable to get out. CTS worked with local authorities, health and other Voluntary Civil Society Organisation (VCSO's), to deliver food, shopping, prescriptions and other essential items to those without a support network. SEN school transport continued for all those children considered vulnerable and those whose parents are key workers.

CTS had developed a Covid 19 resilience plan just before the first lockdown and instigated this as soon as the lockdown started. The level of service was reduced, unused vehicles were moved to a reduced insurance. The government furlough scheme was used so that the charity could stand down many of the zero hours staff temporarily and applications were made for all the Covid 19 recovery grants that were appropriate. Throughout the period CTS returned to operations more akin to that which it provided pre pandemic.

**Group Hire (GH):** Provides accessible and affordable transport to a very substantial number of beneficiaries who are members of other groups. The demand for GH has remained steady during this period and the income from this service has produced some contribution towards the CB service. Many groups use CTS on a regular basis, others for one off trips perhaps only once a year. The groups are many and varied, large and small, local or branches of national charities and many are clubs with members with a common difficulty. During this period marketing campaigns were continued to maintain and increase the number of groups using group hire. Continuing the upward trend in group hire will be a priority for the coming year. Charges are based on a fixed fee plus mileage. These charges were reviewed and increased slightly during the period. There is no schedule, bookings are taken on demand and limited only by the resources available. GH is particularly strong in the Mid Sussex area and CTS' aim was to increase its GH delivery in Horsham and Crawley in the coming year.

**Contracts:** CTS continued to deliver the SEN and Adult Services contracts formerly delivered by the founding charities and remained an Approved Supplier to West Sussex County Council in respect of the transportation of SEN (Special Educational Needs) children through the County's taxi and coach frameworks and also for East Sussex and Surrey County Councils on the joint tendering framework known as the Dynamic Purchasing System. CTS is an approved supplier to all 3 authorities under this system. These contracts are all undertaken on a fully cost recovered basis and provide a contribution to the charities running costs.

**Development:** A growing part of CTS delivery is the development of new Community transport schemes in West Sussex and the support through development work, of smaller existing CT groups.

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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### **Public benefit**

The Charity's trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the Charity's aims and objectives and in planning future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

### **Strategies for achieving objectives**

Community Transport Sussex (CTS) strategic aim, much in line with other organisations both public and private, is to support the concepts of 'Living at Home', Independent Living and Social Inclusion. CTS believes that by providing home to home transport significant success is achieved in helping those who are in some way vulnerable in our society.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The charities sustainability was threatened by the onset of Covid 19 and the ensuing lockdown. During the previous year, at the beginning of the lockdowns CTS dipped into its reserves to provide a free service to members and others in need so that those without a support network had access to essential food, medicine and services. The resilience plan was instigated and CTS was successful in applying for several C-19 recovery grants. This enabled CTS to recover and indeed add to its reserves. As we came out of the lockdowns some services resumed and although the funding landscape continues to be challenging, CTS emerged from the ravages of the first year of the pandemic in a position to increase its services and remain sustainable.

During this period, the recovery of services has continued to be strong and CTS has forged new links with statutory partners, to provide new services such as vaccine transport support line, for those who could not get to appointments. Travel buddy pilot scheme, to help those with early-stage dementia, mental health issues and learning disabilities, have the confidence to get out and about, came to an end and funding has been found to launch this delivery across the county as a part of CTS continued operations.

Trustees continually monitor the situation. CTS was successful this period in gaining £91,500 from the West Sussex Forum for Accessible Transport Fund; in recognition for the work undertaken in the Mid Sussex, Henfield & East Grinstead areas and its work in supporting smaller CT groups in the county, £10,000 from Horsham District Council to help fund Dial A Ride (DAR) & development in Horsham and £10,000 from Crawley Borough Council for the same in Crawley. The support of West Sussex County Council, Horsham District Council, Crawley Borough Council, Henfield Parish Council and other statutory authorities is very much appreciated. It is important to acknowledge the generous support received over the year and hope that it will continue in future years. Further improvements are planned for the coming year.

### **Review of the period**

This has been another challenging period for Community Transport Sussex and indeed all CT operators. Our Community Bus service gradually returned as Covid restrictions eased and older people in particular, started to become more confident in venturing out. Contract work continued and Group hire gradually increased and was at a level close to pre pandemic levels. Income has been relatively strong, largely due to successful grant applications and commissioned work with LA's. Last year's forecast of a cash recovery did materialise and though this period has seen a deficit we are still in position of good sustainability so that we can continue to develop new services. The greater efficiencies that we have worked on throughout the organisation have paid dividends during this challenging year.

We are committed to delivering a sustainable service to those who need transport but are unable to access it, and our group-hire and schools contract work will continue to be the main way we fund this work. We actively seek grants and charitable funding. In the current financial environment this will continue to be difficult. To help improve our fundraising CTS have taken option of outsourcing grant applications to professional fundraisers. The Chief Executive has again been successful in several grant applications and is continuing to work with the LAs to progress from annual grants to 3 or 5 year Service Level Agreements, in order to provide more stability and give CTS the ability to plan for the longer term. As we came out of the pandemic planning future developments became even more important and a small development team is now in place to support the CEO in achieving this. The merger of Dial a Ride Southern Services (DARSS), who provide similar CT services across Adur & Worthing, was completed as of 1st April 2021. This is the first full year that DARSS delivery has been a fully integrated part of CTS. In January 2023 CTS opened a new depot in Chichester which will run enable us to expand our operations fully into the district.

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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### FINANCIAL REVIEW

#### Financial position

During the period the charity had net expenditure of £127,110 (2022: net incoming resources of £265,902 as shown on the Statement of Financial Activities on page 10 of the accounts).

The 2022/23 was a challenging year. Although income generated from contracts increased there has been considerable pressure on staff costs in order to retain and recruit employees in the face of the cost of living crisis. We continue to rely heavily on grants, donations and fund-raising activities to maintain adequate financial resources to operate the business. This is also difficult to maintain as the continued squeeze on local authority finances makes seeking additional grants difficult.

It is expected that the challenging funding landscape will continue for the foreseeable future.

However, there are several projects that will hopefully begin to build our financial stability again, whilst also satisfying the overall objectives of the Charity.

#### Reserves policy

It is the policy of the trustees to maintain reserves on unrestricted funds at a level sufficient to cover six months anticipated expenditure.

### FUTURE PLANS

The challenges for CT remain. CT Sussex is now established as the foremost provider of CT in West Sussex. The aim for the coming year will be to use that pre-eminence to galvanise CT in parts of the county where we have not had a strong presence in the past and to work with statutory bodies towards directly commissioned community transport services and away from a model which is so heavily dependent on grants. The aim is to provide a long term, sustainable Community Transport delivery for the whole of West Sussex and although challenges persist the objective remains. It was envisaged that CTS may take on other smaller CTO's across Sussex which would add to its sustainability and provide more services for residents and indeed the neighbouring CT group.

CTS has also become an infrastructure support organisation, providing help with transport related issues for any CTO or community group, for whom transport is part of their delivery. CTS will continue to develop its service and support smaller CT groups. It is the intention to meet the complementary objectives of the charitable remit and operate with business like discipline. It is expected that the statutory authorities will continue to move from grant funding to the commissioning of services.

This was the final year of a 2-year Service Level Agreement (SLA) with WSCC, to develop CT across West Sussex. This will see 2-year funding (£30,000 Yr1 & £20,000 Yr2) under the SLA to provide support and development to smaller CT groups and isolated communities in order to work toward an integrated CT network. CTS is looking to extend the £20,000 funding for another 2 years. CTS have been working with the local NHS to develop services that assist rurally isolated patients to get to health care, medical and wellbeing settings.

Training, in particular safeguarding, disability awareness and health and safety training continues to be essential to ensure a quality service. CTS will not only send its staff and volunteers on relevant training courses but will continue to deliver training to the wider community transport and local voluntary sectors. The area of contracts, which have been referred to above, will continue to be important in the funding of the operation as will partnership working with our neighbouring Community Transport Operators through a series of different projects to meet demand and reduce costs. CTS' Travel Buddy scheme has gone from pilot to fully fledged part of our delivery. The scheme aims to help anyone who has a little difficulty in getting out and about, to have the confidence to leave the house and access service, social settings and appointments. The planned launch of a total community Electric Vehicle Community Car Club happened in June 23 and plans to expand the Club are in place.

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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The core services of Community Bus and Group Hire across Mid-Sussex, East Grinstead, Crawley, Horsham, Henfield and now Adur & Worthing, remain an integral part of the work as it provides transport services to our local residents, both individually and collectively. However, if the organisation is to keep abreast of the changes going on with regards to charity funding and remaining sustainable, it is important that CTS also remains actively involved within the general charity sector, (sometimes referred to as the Third Sector) of Mid Sussex, Horsham, Crawley and the wider Sussex area, as well as community transport in general.

A continued focus on partnership working with neighbouring organisations has become an important element of CTS future development. In the forthcoming year CTS will continue to co-operate further with neighbouring community transport and other voluntary sector organisations, to investigate sharing resources, skills administration and co-ordination and indeed partnership funding bids.

CTS is therefore a member of the National Community Transport Association, The Mobility Matters Group, MSVA (Mid Sussex Voluntary Action), Horsham District Voluntary Sector Support, Voluntary Action Arun & Chichester, Crawley Community Action, Horsham District Befriends and the Mid Sussex Partnership Board and is a leading member of the West Sussex Forum for Accessible Transport. The CEO is a participant in a number of strategic boards and partnership groups across the county and region.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The Charity is controlled by its governing document, CIO Association and constitutes an unincorporated charity. The charity registered with the Charity Commission on 11 February 2016. The charity commenced activities on 1 October 2016 when all assets, liabilities and activities of Bluebird Community Partnership (Charity No: 1082676, Company No:4050753), Horsham District Community Transport (Charity No: 1151687) and Crawley Community Transport (Charity No: 1124085, Company No:06534385) were transferred to the CIO.

The trustees who served during the year are as follows:

G Patel  
A Brock  
R Osgood  
D Sachon  
T Harper  
L Lambert  
Y Davies  
G Davis  
J Pudduck  
A Dombey

(Appointed 27 July 2022)

### Recruitment and appointment of new trustees

Recruitment and appointment of new trustees are recruited through a selection process within the governance procedure and for this financial year CTS had 10 trustees.

### Organisational structure

CTS is a charity which formed from the merger of 3 established Community Transport operators; Bluebird Community Partnership (Charity No: 1082676, Company No:4050753), Horsham District Community Transport (Charity No: 1151687) and Crawley Community Transport (Charity No: 1124085, Company No:06534385). The new charity has 5 depots, North Chailey, Horsham, Worthing Crawley and Chichester. CTS continues the work of the 3 founder charities in developing, supporting and delivering community transport across West Sussex. The trustees will continue to monitor the charities operations and strive to achieve financial sustainability. The trustee board has overall responsibility for the charity and delegate the day to day running of the charity to the Chief executive officer, who oversees the transport manager and other staff to ensure the correct governance of the charity.

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops. We have adapted our operations and consider that the Charity has adequate reserves and committed future grants from supportive and solvent funders.

Approved by Order of the board of Trustees on 31 January 2024 and signed on its behalf by:

Y Davies - Trustee

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 31 MARCH 2023*

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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 and 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 the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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.

# COMMUNITY TRANSPORT SUSSEX

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF COMMUNITY TRANSPORT SUSSEX

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#### **Opinion**

We have audited the financial statements of Community Transport Sussex (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# COMMUNITY TRANSPORT SUSSEX

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY TRANSPORT SUSSEX

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#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# COMMUNITY TRANSPORT SUSSEX

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY TRANSPORT SUSSEX

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#### **Other matters**

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) 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 now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

#### **Use of our report**

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Richard Place Dobson Services Limited**  
**Chartered Accountants**  
**Statutory Auditor**

31 January 2024

1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2023*

Current financial year		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
<b>Income and endowments from:</b>						
Donations and legacies	3	269,527	-	157,959	427,486	429,305
Charitable activities	4	1,104,860	-	-	1,104,860	872,485
Fundraising income	5	1,633	-	-	1,633	6,776
Investments	6	2,108	-	-	2,108	495
Other income	7	5,426	-	-	5,426	174,757
<b>Total income</b>		<u>1,383,554</u>	<u>-</u>	<u>157,959</u>	<u>1,541,513</u>	<u>1,483,818</u>
<b>Expenditure on:</b>						
Raising funds	8	46,731	-	-	46,731	9,648
Charitable activities	9	1,478,501	-	143,391	1,621,892	1,208,268
Total expenditure		<u>1,525,232</u>	<u>-</u>	<u>143,391</u>	<u>1,668,623</u>	<u>1,217,916</u>
<b>Net income/(expenditure) and movement in funds</b>		(141,678)	-	14,568	(127,110)	265,902
<b>Reconciliation of funds:</b>						
Fund balances at 1 April 2022		<u>656,086</u>	<u>85,000</u>	<u>32,382</u>	<u>773,468</u>	<u>507,566</u>
<b>Fund balances at 31 March 2023</b>		<u><u>514,408</u></u>	<u><u>85,000</u></u>	<u><u>46,950</u></u>	<u><u>646,358</u></u>	<u><u>773,468</u></u>

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2023*

Prior financial year		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	3	343,175	-	86,130	429,305
Charitable activities	4	872,485	-	-	872,485
Fundraising income	5	6,776	-	-	6,776
Investments	6	495	-	-	495
Other income	7	174,757	-	-	174,757
		<hr/>		<hr/>	<hr/>
Total income		1,397,688	-	86,130	1,483,818
		<hr/>		<hr/>	<hr/>
<b>Expenditure on:</b>					
Raising funds	8	9,648	-	-	9,648
Charitable activities	9	968,957	-	239,311	1,208,268
		<hr/>		<hr/>	<hr/>
<b>Total expenditure</b>		978,605	-	239,311	1,217,916
		<hr/>		<hr/>	<hr/>
<b>Net income/(expenditure) and movement in funds</b>		419,083	-	(153,181)	265,902
		<hr/>		<hr/>	<hr/>
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2021		237,003	85,000	185,563	507,566
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 31 March 2022</b>		656,086	85,000	32,382	773,468
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# COMMUNITY TRANSPORT SUSSEX

## BALANCE SHEET

AS AT 31 MARCH 2023

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	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	15		250,885		210,852
Investments	16		1,000		1,000
			<u>251,885</u>		<u>211,852</u>
<b>Current assets</b>					
Debtors	17	294,349		277,553	
Cash at bank and in hand		588,634		460,645	
		<u>882,983</u>		<u>738,198</u>	
<b>Creditors: amounts falling due within one year</b>	18	488,510		176,582	
		<u>488,510</u>		<u>176,582</u>	
Net current assets			394,473		561,616
<b>Total assets less current liabilities</b>			<u>646,358</u>		<u>773,468</u>
<b>The funds of the charity</b>					
Restricted income funds	21	46,950		32,382	
Unrestricted funds - general		514,408		656,086	
Unrestricted funds - designated	20	85,000		85,000	
			<u>646,358</u>		<u>773,468</u>

The financial statements were approved by the trustees on 31 January 2024

Y Davies  
Trustee

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF CASH FLOWS

*FOR THE YEAR ENDED 31 MARCH 2023*

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	25		202,236		168,227
<b>Investing activities</b>					
Purchase of tangible fixed assets		(81,605)		(70,216)	
Proceeds from disposal of tangible fixed assets		5,250		-	
Investment income received		2,108		495	
<b>Net cash used in investing activities</b>			(74,247)		(69,721)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			127,989		98,506
Cash and cash equivalents at beginning of year			460,645		362,139
<b>Cash and cash equivalents at end of year</b>			588,634		460,645

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# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2023*

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### 1 Accounting policies

#### Charity information

Community Transport Sussex is a Charity set up under a trust deed and registered with the Charities Commission in England and Wales.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

These accounts present the results of Community Transport Sussex only. Consolidated group accounts have not been produced to include the Charity's dormant subsidiary, on the basis that the subsidiary entity has not traded during the year.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and investment income are included in the year in which they are receivable which is when the charity becomes entitled to the resource.

Grants are included in the accounting period to which they relate.

Fundraising income is recognised when the charity becomes legally entitled to the income and the event to which it relates has taken place.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

Income relating to the provision of community transportation services is included on the date when the transport activity takes place which is when the charity becomes entitled to the resource.

#### 1.5 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 are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	10% Straight Line
Fixtures and fittings	25% Straight Line
Computers	20% - 33% Straight Line
Motor vehicles	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

All assets costing more than £1,000 are capitalised.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 2 Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The main judgement and accounting estimates included in the accounts are:

- Depreciation - Management has made assumptions and estimated depreciation rates in respect of showing a true and fair view of the assets at the balance sheet date.

#### 3 Donations and grants

	<b>Unrestricted funds general 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>	<b>Unrestricted funds general 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>
Donations and gifts	3,206	-	3,206	4,946	-	4,946
Legacies receivable	10,000	-	10,000	-	-	-
Grants	256,321	157,959	414,280	338,229	86,130	424,359
	<u>269,527</u>	<u>157,959</u>	<u>427,486</u>	<u>343,175</u>	<u>86,130</u>	<u>429,305</u>
<b>Grants receivable for core activities</b>						
National Lottery	10,000	-	10,000	-	-	-
Crawley Borough Council	34,991	-	34,991	17,731	-	17,731
West Sussex Forum for Accessible Transport	111,500	-	111,500	64,000	-	64,000
Horsham District Council	20,000	9,600	29,600	10,000	22,388	32,388
Worthing Borough Council	51,290	-	51,290	51,290	-	51,290
HMRC Furlough	-	-	-	105,160	-	105,160
Sussex Community Foundation	-	-	-	-	9,994	9,994
Other grants	28,540	-	28,540	90,048	44,199	134,247
Mid-Sussex District Council	-	7,500	7,500	-	-	-
Sussex Community Foundation	-	9,942	9,942	-	-	-
Charities Aid Foundation's 'Scope' fund	-	16,925	16,925	-	-	-
Motability Electrical Vehicle Car Club	-	55,175	55,175	-	-	-
Arun District Council	-	6,930	6,930	-	-	-
West Sussex County Council	-	51,887	51,887	-	9,549	9,549
	<u>256,321</u>	<u>157,959</u>	<u>414,280</u>	<u>338,229</u>	<u>86,130</u>	<u>424,359</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Minibus and contract income	1,104,860	872,485

### 5 Income from fundraising income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	1,633	6,776

### 6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	2,108	495

### 7 Other income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Net gain on disposal of tangible fixed assets	5,250	-
Funds transferred from merger with DARSS	-	174,757
Sundry income	176	-
	<u>5,426</u>	<u>174,757</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 8 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Fundraising and publicity</b>		
Event Costs	46,731	9,648

### 9 Expenditure on charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
<b>Direct costs</b>		
Staff costs	811,730	660,099
Depreciation and impairment	41,257	30,520
Insurance	61,680	43,538
Fuel and Oil	120,971	68,262
Repairs and Servicing	113,037	96,207
Vehicle Tax	1,900	2,861
Sundry motor costs	7,008	3,169
Clothing costs	238	-
Training costs and DBS checks	8,415	7,366
	<u>1,166,236</u>	<u>912,022</u>
<b>Share of support and governance costs (see note 10)</b>		
Support	442,144	284,843
Governance	13,512	11,403
	<u>1,621,892</u>	<u>1,208,268</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	1,478,501	968,957
Restricted funds	143,391	239,311
	<u>1,621,892</u>	<u>1,208,268</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 10 Support costs allocated to activities

	2023	2022
	£	£
Staff costs	321,315	192,047
Depreciation	314	157
Rates	230	197
Insurance	25,930	8,843
Telephone	31,193	33,491
Postage and stationery	6,555	4,260
Rent	30,714	28,714
Travel expenses	8,674	3,376
Sundries	13,620	9,532
Donations (out)	-	300
Subscriptions	1,089	1,525
Accountancy and bookkeeping fee	2,510	2,401
Governance costs	13,512	11,403
	<u>455,656</u>	<u>296,246</u>
<b>Analysed between:</b>		
Charitable activities	<u>455,656</u>	<u>296,246</u>

### 11 Net movement in funds

	2023	2022
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable for the audit of the charity's financial statements	10,442	10,035
Depreciation of owned tangible fixed assets	41,571	30,677
Profit on disposal of tangible fixed assets	(5,250)	-
	<u>46,763</u>	<u>40,712</u>

### 12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 13 Employees

The average monthly number of employees during the year was:

2023	2022
Number	Number
98	80
<u>98</u>	<u>80</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 13 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	1,077,203	821,351
Social security costs	46,112	24,830
Other pension costs	9,730	5,965
	<u>1,133,045</u>	<u>852,146</u>

#### Key Management Personnel

The trustees consider two members of staff to be key management personnel. The total employment benefits of key management personnel were 2023: £118,141 (2022: £99,310).

The number of employees whose annual remuneration was more than £60,000 is as follows:

2023 Number	2022 Number
<u>1</u>	<u>-</u>

### 14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 15 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 April 2022	21,692	2,966	34,092	872,441	931,191
Additions	-	-	11,776	69,829	81,605
Disposals	-	-	-	(43,338)	(43,338)
	<u>21,692</u>	<u>2,966</u>	<u>45,868</u>	<u>898,932</u>	<u>969,458</u>
<b>Depreciation and impairment</b>					
At 1 April 2022	21,220	2,721	28,925	667,474	720,340
Depreciation charged in the year	314	156	5,175	35,926	41,571
Eliminated in respect of disposals	-	-	-	(43,338)	(43,338)
	<u>21,534</u>	<u>2,877</u>	<u>34,100</u>	<u>660,062</u>	<u>718,573</u>
<b>Carrying amount</b>					
At 31 March 2023	<u>158</u>	<u>89</u>	<u>11,768</u>	<u>238,870</u>	<u>250,885</u>
At 31 March 2022	<u>472</u>	<u>245</u>	<u>5,167</u>	<u>204,968</u>	<u>210,852</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 16 Fixed asset investments

	<b>Other investments</b>
<b>Cost or valuation</b>	
At 1 April 2022 & 31 March 2023	1,000
<b>Carrying amount</b>	
At 31 March 2023	1,000
At 31 March 2022	1,000

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other investments comprise:		
Investments in subsidiaries	1,000	1,000

The investments constitute investments in subsidiary Community Transport Sussex Trading. At the balance sheet date the balance sheet total of the subsidiary was £500.

### 17 Debtors

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	157,473	147,586
Other debtors	10,657	39,009
Prepayments and accrued income	126,219	90,958
	<u>294,349</u>	<u>277,553</u>

### 18 Creditors: amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	271,305	151,042
Other creditors	1,000	1,014
Accruals and deferred income	216,205	24,526
	<u>488,510</u>	<u>176,582</u>

### 19 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £9,730 (2022 - £5,965).

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 20 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>At 31 March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bus replacement fund	85,000	-	-	-	-	85,000
	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,000</u>
<b>Previous year:</b>	<b>At 1 April 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>At 31 March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bus replacement fund	85,000	-	-	-	-	85,000
	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,000</u>

The Bus replacement fund represents funds set aside by the trustees to replace minibuses in future years.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

### 21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds			Balance at 31 March 2023 £
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	
Grant from Crawley BC	45,237	-	(45,237)	-	-	-	-
Bus Purchase Fund	124,542	-	(124,542)	-	-	-	-
Website Fund	5,433	-	(5,433)	-	-	-	-
Business Development fund	5,220	20,000	(25,220)	-	-	-	-
Training fund	10	-	(10)	-	-	-	-
Printing costs grant	346	-	(346)	-	-	-	-
Computer replacement fund	4,775	-	(4,775)	-	-	-	-
Sussex Community Foundation	-	9,994	-	9,994	9,942	(9,994)	9,942
Grant for Electric Vehicle	-	24,199	(24,199)	-	-	-	-
WSCC	-	9,549	(9,549)	-	51,887	(51,867)	20
Horsham Council	-	22,388	-	22,388	9,600	(22,388)	9,600
Other grants	-	-	-	-	86,530	(59,142)	27,388
	<u>185,563</u>	<u>86,130</u>	<u>(239,311)</u>	<u>32,382</u>	<u>157,959</u>	<u>(143,391)</u>	<u>46,950</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 21 Restricted funds

(Continued)

The Grant from Crawley BC represents amounts received towards the cost of staff salaries.

The Bus Purchase Fund relates to grants received from the Department of Transport for the purchase of 6 new buses. The depreciation arising on these buses is charged to this fund that is included in expenditure.

The Website Fund relates to a grant received from Sussex Community Foundation for the new website.

The Access to work grant represents monies received for funding the costs associated with making work accessible to all.

The Business Development fund relates to monies received from West Sussex County Council to supply support to local communities in sustaining and/or the development of community transport solutions through the use of Community Transport Development Officer (CTDO) posts.

The Training Fund represent monies received for the training of an apprentice.

The Printing Costs grant relates to amounts received from West Sussex County Council to go towards the cost of printing new leaflets.

The Computer Replacement Fund relates to monies received for an upgrade of IT. This included replacing aging desktops and the provision of a larger capacity server.

A grant was received in the year for the charity to fund the purchase of an electric vehicle.

Grants were received from Sussex Community Foundation, West Sussex County Council (WSSC), Horsham District Council and a number of other bodies to fund specific projects to provide community transport improvements in the Sussex area.

### 22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	656,086	1,383,554	(1,525,232)	514,408
	<u>656,086</u>	<u>1,383,554</u>	<u>(1,525,232)</u>	<u>514,408</u>
<b>Previous year:</b>	<b>At 1 April 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2022</b>
	£	£	£	£
General funds	237,003	1,397,688	(978,605)	656,086
	<u>237,003</u>	<u>1,397,688</u>	<u>(978,605)</u>	<u>656,086</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

### 23 Analysis of net assets between funds

	<b>Unrestricted funds 2023 £</b>	<b>Designated funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Designated funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>
Fund balances at 31 March 2023 are represented by:								
Tangible assets	250,885	-	-	250,885	210,852	-	-	210,852
Investments	1,000	-	-	1,000	1,000	-	-	1,000
Current assets/(liabilities)	262,523	85,000	46,950	394,473	444,234	85,000	32,382	561,616
	<u>514,408</u>	<u>85,000</u>	<u>46,950</u>	<u>646,358</u>	<u>656,086</u>	<u>85,000</u>	<u>32,382</u>	<u>773,468</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 24 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

25 Cash generated from operations	2023	2022
	£	£
(Deficit)/surplus for the year	(127,110)	265,902
Adjustments for:		
Investment income recognised in statement of financial activities	(2,108)	(495)
Gain on disposal of tangible fixed assets	(5,250)	-
Depreciation and impairment of tangible fixed assets	41,571	30,677
Movements in working capital:		
(Increase) in debtors	(16,795)	(151,012)
Increase in creditors	311,928	23,155
<b>Cash generated from operations</b>	<u>202,236</u>	<u>168,227</u>

### 26 Analysis of changes in net funds

The charity had no material debt during the year.

**COMMUNITY TRANSPORT SUSSEX**

England & Wales - Charity number 1165527

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# Accounts

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Charity registration number 1165527

**COMMUNITY TRANSPORT SUSSEX**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# COMMUNITY TRANSPORT SUSSEX

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

G Patel  
A Brock  
R Osgood  
D Sachon  
T Harper  
L Lambert  
Y Davies  
J Pudduck (Appointed 1 April 2021)  
G Davies (Appointed 1 April 2021)

**Charity number**

1165527

**Principal address**

Wivelsden Farm  
North Common Road  
North Chailey  
East Sussex  
BN8 4EH

**Auditor**

Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

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# COMMUNITY TRANSPORT SUSSEX

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# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 31 MARCH 2022*

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

To relieve social isolation through the provision of a community transport service, for such inhabitants of the borough of Crawley and the districts of Mid Sussex, Worthing and Adur, Horsham and its environs, who are in need of such a service because of age, sickness or disability (mental or physical) or poverty or a lack of availability of adequate and safe public transport services.

### **Significant activities**

Community Transport Sussex (CTS) provides transport services to the residents of the administrative districts of Mid Sussex, Horsham and the borough of Crawley, plus the surrounding areas. Those services are aimed at all those people who, by way of disability, age, mobility problems, financial disadvantage, rural or other isolation factor, find it difficult to access public transport.

### **Activities for achieving objectives**

**Community Bus (CB)** also known as Dial-a-Ride is an essential part of CTS work. The service operates five days a week, morning and afternoon and must be available whatever the level of demand. Users may book up to seven days ahead, this period being essential to assist those who have appointments at, for example, doctors, dentists or opticians where next day appointments are not usually possible. Over the past years, the 3 founder charities have, through improved use of scheduling software, reduced dead mileage and delivered more passenger journeys to those who need them. CTS has further improved the scheduling through increased co-ordination of the fleet and depots.

Those who are unable to travel at community bus times are offered the additional service of a volunteer driven car at a charge of 50p per mile, which covers the driver's expenses and a small administration fee for CTS. This has enabled us to assist with more awkward journeys which the 3 founder charities would have previously been unable to facilitate.

From the start of the pandemic, CTS switched its operations from taking people out, to, taking essential items and services to those unable to get out. CTS worked with local authorities, health and other VCISO's, to deliver food, shopping, prescriptions and other essential items to those without a support network. SEN school transport continued for all those children considered vulnerable and those whose parents are key workers.

CTS had developed a Covid 19 resilience plan just before the first lockdown and instigated this as soon as the lockdown started. The level of service was reduced, unused vehicles were moved to a reduced insurance. The government furlough scheme was used so that the charity could stand down many of the zero hours staff temporarily and applications were made for all the Covid 19 recovery grants that were appropriate.

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

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**Group Hire (GH):** Provides accessible and affordable transport to a very substantial number of beneficiaries who are members of other groups. The demand for GH has remained steady during this period and the income from this service has produced some contribution towards the CB service. Many groups use CTS on a regular basis, others for one off trips perhaps only once a year. The groups are many and varied, large and small, local or branches of national charities and many are clubs with members with a common difficulty. During this period marketing campaigns were continued in order to maintain and increase the number of groups using group hire. Continuing the upward trend in group hire will be a priority for the coming year. Charges are based on a fixed fee plus mileage. These charges were reviewed and increased slightly during the period. There is no schedule, bookings are taken on demand and limited only by the resources available. GH is particularly strong in the Mid Sussex area and CTS' aim was to increase its GH delivery in Horsham and Crawley in the coming year.

**Contracts:** CTS continued to deliver the SEN and Adult Services contracts formerly delivered by the founding charities and remained an Approved Supplier to West Sussex County Council in respect of the transportation of SEN (Special Educational Needs) children through the County's taxi and coach frameworks and also for East Sussex and Surrey County Councils on the joint tendering framework known as the Dynamic Purchasing System. CTS is an approved supplier to all 3 authorities under this system. These contracts are all undertaken on a fully cost recovered basis and provide a contribution to the charities running costs.

### **Public benefit**

The Charity's trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the Charity's aims and objectives and in planning future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

### **Strategies for achieving objectives**

Community Transport Sussex (CTS) strategic aim, much in line with other organisations both public and private, is to support the concepts of 'Living at Home', Independent Living and Social Inclusion. CTS believes that by providing home to home transport significant success is achieved in helping those who are in some way vulnerable in our society.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The charities sustainability was threatened by the onset of Covid 19 and the ensuing lockdown. During the previous year, at the beginning of the lockdowns CTS dipped into its reserves to provide a free service to members and others in need so that those without a support network had access to essential food, medicine and services. The resilience plan was instigated and CTS was successful in applying for several C-19 recovery grants. This enabled CTS to recover and indeed add to its reserves. As we came out of the lockdowns some services resumed and although the funding landscape continues to be challenging, CTS emerged from the ravages of the first year of the pandemic in a position to increase its services and remain sustainable. During this period, the recovery of services has been strong and CTS has forged new links with statutory partners, to provide new services such as vaccine transport, for those who could not get to appointments and a travel buddy pilot scheme, to help those with early-stage dementia, mental health issues and learning disabilities, have the confidence to get out and about.

Trustees continually monitor the situation. CTS was successful this period in gaining £64,000 from the West Sussex Forum for Accessible Transport Fund; in recognition for the work undertaken in the Mid Sussex, Henfield & East Grinstead areas and its work in supporting smaller CT groups in the county, £10,000 from Horsham District Council to help fund Dial A Ride (DAR) & development in Horsham and £17,731 from Crawley Borough Council for the same in Crawley. The support of West Sussex County Council, Horsham District Council, Crawley Borough Council, Henfield Parish Council and other statutory authorities is very much appreciated. It is important to acknowledge the generous support received over the year and hope that it will continue in future years. Further improvements are planned for the coming year. Due to the pandemic, we did not hold any fundraising event.

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

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### **Review of the period**

This has been another challenging period for Community Transport Sussex and indeed all CT operators. The lockdown meant that our core service had to stop overnight. However, CTS adapted its delivery and still helped its members and other members of the community by providing a support network, along with other VCSO's, to those who would otherwise be completely isolated. Our Community Bus service gradually returned as Covid restrictions eased and older people in particular, started to become more confident in venturing out. Contract work continued and Group hire gradually increased, though still not to pre pandemic levels. Income has been relatively strong, largely due to successful grant applications and commissioned work with LA's. Despite dipping into our reserves at the beginning of last year we have managed to build up our reserves and protect the bus replacement fund. Our cash reserves have stabilised over this year. The forecast of a cash recovery has materialised and we are now in an improved position of sustainability so that we can confidently restart and continue to develop new services as we come out of the pandemic. The greater efficiencies that we have worked on throughout the organisation have paid dividends during this challenging year. The step change in our operating level has helped us achieve an operating surplus. We are committed to delivering a sustainable service to those who need transport but are unable to access it, and our group-hire and schools contract work will continue to be the main way we fund this work. We actively seek grants and charitable funding. In the current financial environment this will continue to be difficult. To help improve our fundraising CTS are looking at the option of outsourcing grant applications to professional fundraisers. The Chief Executive has again been successful in several grant applications and is continuing to work with the LAs to progress from annual grants to 3 or 5 year Service Level Agreements, in order to provide more stability and give CTS the ability to plan for the longer term. As we come out of the pandemic planning future developments becomes even more important and a small development team is now in place to support the CEO in achieving this. The merger of Dial a Ride Southern Services, who provide similar CT services across Adur & Worthing, was completed as of 1st April 2021. The DARSS delivery is now a fully integrated part of CTS.

### **FINANCIAL REVIEW**

#### **Financial position**

During the period the charity had net incoming resources of £265,902 (2021: £261,276 as shown on the Statement of Financial Activities on page 10 of the accounts. There was a transfer of £174,757 income from the merger with Dial-A-Ride Southern Services.

2022 was a uniquely challenging year. The impact of the pandemic forced us to change our model considerably for the duration. We continue to rely heavily on grants, donations and fund-raising activities to maintain adequate financial resources to operate the business. This is also difficult to maintain as the continued squeeze on local authority finances makes seeking additional grants difficult. Though we benefited from Covid-19 recovery grants it is expected that the challenging funding landscape will return over the next few years.

However, the merger with DARSS in the west of the county has brought helpful additional resources and efficiencies and there are several projects that will hopefully begin to build our financial stability again. It is as yet unclear what the long-term financial effect of Covid-19 will be, but a resilience plan is in place to mitigate the financial risks posed by the crisis.

#### **Reserves policy**

It is the policy of the trustees to maintain reserves on unrestricted funds at a level sufficient to cover six months anticipated expenditure.

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

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### **FUTURE PLANS**

The challenges for CT remain. CT Sussex is now established as the foremost provider of CT in West Sussex. The aim for the coming year will be to use that pre-eminence to galvanise CT in parts of the county where we do not have a strong presence and to work with statutory bodies towards directly commissioned community transport services and away from a model which is so heavily dependent on grants. The aim is to provide a long term, sustainable Community Transport delivery the whole of West Sussex and although challenges remain this first 4 years of operation have seen some level of success. It was envisaged that CTS may take on other smaller CTO's across Sussex which would add to its sustainability and provide more services for residents and indeed the neighbouring CT group. CTS will also become an infrastructure support organisation, providing help with transport related issues for any CTO or community group, for whom transport is part of their delivery.

CTS will continue to develop service and support smaller CT groups. It is the intention to meet the complementary objectives of the charitable remit and operate with business like discipline. It is expected that the statutory authorities will continue to move from grant funding to the commissioning of services. Last year CT Sussex entered a 2 year SLA with WSCC, to develop CT across West Sussex. This will see 2-year funding (£30,000 Yr1 & £20,000 Yr2) under the SLA to provide support and development to smaller CT groups and isolated communities in order to work toward an integrated CT network. During this period WSCC agreed to extend the £20,000 funding for another 2 years. CTS have been working with local NHS to develop services that assist rurally isolated patients to get to health care, medical and wellbeing settings.

Training, in particular safeguarding, disability awareness and health and safety training continues to be essential to ensure a quality service. CTS will not only send its staff and volunteers on relevant training courses but will continue to deliver training to the wider community transport and local voluntary sectors. The area of contracts, which have been referred to above, will continue to be important in the funding of the operation as will partnership working with our neighbouring Community Transport Operators through a series of different projects to meet demand and reduce costs. CTS is also working on a new Travel Buddy pilot scheme to help anyone who has a little difficulty in getting out and about, to have the confidence to leave the house and access service, social settings and appointments. This is in the mobilisation phase and will launch in April 2022. Plans are afoot with a major new funder to launch an Electric Vehicle Community Car Club in one rural location. If this 18 month proof of concept is successful, it is hoped that many such schemes can be rolled out across the county.

The core services of Community Bus and Group Hire across Mid-Sussex, East Grinstead, Crawley, Horsham, Henfield and now Adur & Worthing, remain an integral part of the work as it provides transport services to our local residents, both individually and collectively. However, if the organisation is to keep abreast of the changes going on with regards to charity funding and remaining sustainable, it is important that CTS also remains actively involved within the general charity sector (sometimes referred to as the Third Sector) of Mid Sussex, Horsham, Crawley and the wider Sussex area, as well as community transport in general. An increased focus on partnership working with neighbouring organisations has become an important element of CTS future development. In the forthcoming year CTS will continue to co-operate further with neighbouring community transport and other voluntary organisations, to investigate sharing resources, skills administration and co-ordination. It is envisaged that wider local partnerships can help to reduce costs and improve efficiency. CTS is therefore a member of the National Community Transport Association, The Mobility Matters Group, MSVA (Mid Sussex Voluntary Action) Horsham District Voluntary Sector Support, Voluntary Action Arun & Chichester, Crawley Community Action, Horsham District Befriends and the Mid Sussex Partnership Board and is a leading member of the West Sussex Forum for Accessible Transport. The CEO is a participant in a number of strategic boards and partnership groups across the county and region.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The Charity is controlled by its governing document, CIO Association and constitutes an unincorporated charity. The charity registered with the Charity Commission on 11 February 2016. The charity commenced activities on 1 October 2016 when all assets, liabilities and activities of Bluebird Community Partnership (Charity No: 1082676, Company No:4050753), Horsham District Community Transport (Charity No: 1151687) and Crawley Community Transport (Charity No: 1124085, Company No:06534385) were transferred to the CIO.

G Patel  
J Griffiths  
A Brock  
R Osgood  
D Sachon  
T Harper

(Deceased 1 July 2021)

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

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L Lambert

Y Davies

J Pudduck

(Appointed 1 April 2021)

### **Recruitment and appointment of new trustees**

Recruitment and appointment of new trustees are recruited through a selection process within the governance procedure and for this financial year CTS had 9 trustees.

### **Organisational structure**

CTS Is a charity which formed from the merger of 3 established Community Transport operators; Bluebird Community Partnership (Charity No: 1082676, Company No:4050753), Horsham District Community Transport (Charity No: 1151687) and Crawley Community Transport (Charity No: 1124085, Company No:06534385). The new charity has 3 depots, North Chailey, Horsham and Crawley. CTS continues the work of the 3 founder charities in developing, supporting and delivering community transport across the Mid Sussex district, Crawley Borough, the Horsham District and wider West Sussex. The trustees will continue to monitor the charities operations and strive to achieve financial sustainability. The trustee board has overall responsibility for the charity and delegate the day to day running of the charity to the Chief executive officer, who oversees the transport manager and other staff to ensure the correct governance of the charity.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops. We have adapted our operations and consider that the Charity has adequate reserves and committed future grants from supportive and solvent funders.

Approved by order of the board of trustees on 31 January 2023 and signed on its behalf by:

.....  
Y Davies - Trustee

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 31 MARCH 2022*

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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 and 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 the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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.

# COMMUNITY TRANSPORT SUSSEX

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF COMMUNITY TRANSPORT SUSSEX

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#### **Opinion**

We have audited the financial statements of Community Transport Sussex (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# COMMUNITY TRANSPORT SUSSEX

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY TRANSPORT SUSSEX

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#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# COMMUNITY TRANSPORT SUSSEX

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY TRANSPORT SUSSEX

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#### **Other matters**

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) 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 now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

#### **Use of our report**

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Richard Place Dobson Services Limited**

#### **Chartered Accountants**

#### **Statutory Auditor**

1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2022*

Current financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<b><u>Income and endowments from:</u></b>						
Donations and grants	3	343,175	-	86,130	429,305	652,161
Charitable activities	4	872,485	-	-	872,485	536,073
Fundraising activities	5	6,776	-	-	6,776	918
Investments	6	495	-	-	495	75
Other income	7	174,757	-	-	174,757	417
<b>Total income</b>		<b>1,397,688</b>	<b>-</b>	<b>86,130</b>	<b>1,483,818</b>	<b>1,189,644</b>
<b><u>Expenditure on:</u></b>						
Raising funds	8	9,648	-	-	9,648	3,430
Charitable activities	9	968,957	-	239,311	1,208,268	924,938
<b>Total expenditure</b>		<b>978,605</b>	<b>-</b>	<b>239,311</b>	<b>1,217,916</b>	<b>928,368</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>419,083</b>	<b>-</b>	<b>(153,181)</b>	<b>265,902</b>	<b>261,276</b>
Fund balances at 1 April 2021		237,003	85,000	185,563	507,566	246,290
<b>Fund balances at 31 March 2022</b>		<b>656,086</b>	<b>85,000</b>	<b>32,382</b>	<b>773,468</b>	<b>507,566</b>

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2022*

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<b><u>Income and endowments from:</u></b>				
Donations and grants	3	532,598	119,563	652,161
Charitable activities	4	536,073	-	536,073
Fundraising activities	5	918	-	918
Investments	6	75	-	75
Other income	7	417	-	417
<b>Total income</b>		<b>1,070,081</b>	<b>119,563</b>	<b>1,189,644</b>
<b><u>Expenditure on:</u></b>				
Raising funds	8	3,430	-	3,430
Charitable activities	9	842,008	82,930	924,938
<b>Total expenditure</b>		<b>845,438</b>	<b>82,930</b>	<b>928,368</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>224,643</b>	<b>36,633</b>	<b>261,276</b>
Fund balances at 1 April 2020		97,360	148,930	246,290
<b>Fund balances at 31 March 2021</b>		<b>322,003</b>	<b>185,563</b>	<b>507,566</b>

# COMMUNITY TRANSPORT SUSSEX

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	15		210,852		171,313
Investments	16		1,000		1,000
			<u>211,852</u>		<u>172,313</u>
<b>Current assets</b>					
Debtors	17	277,553		126,541	
Cash at bank and in hand		460,645		362,139	
		<u>738,198</u>		<u>488,680</u>	
<b>Creditors: amounts falling due within one year</b>	18	(176,582)		(153,427)	
Net current assets			<u>561,616</u>		<u>335,253</u>
<b>Total assets less current liabilities</b>			<u>773,468</u>		<u>507,566</u>
<b>Income funds</b>					
Restricted funds	20		32,382		185,563
<u>Unrestricted funds</u>					
Designated funds	21	85,000		85,000	
General unrestricted funds		656,086		237,003	
			<u>741,086</u>		<u>322,003</u>
			<u>773,468</u>		<u>507,566</u>

The financial statements were approved by the Trustees on 31 January 2023

Y Davies  
Trustee

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF CASH FLOWS

*FOR THE YEAR ENDED 31 MARCH 2022*

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	24		168,227		269,008
<b>Investing activities</b>					
Purchase of tangible fixed assets		(70,216)		(7,632)	
Proceeds from disposal of tangible fixed assets		-		417	
Investment income received		495		75	
<b>Net cash used in investing activities</b>			(69,721)		(7,140)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			98,506		261,868
Cash and cash equivalents at beginning of year			362,139		100,271
<b>Cash and cash equivalents at end of year</b>			460,645		362,139

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# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2022*

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### 1 Accounting policies

#### Charity information

Community Transport Sussex is a Charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

These accounts present the results of Community Transport Sussex only. Consolidated group accounts have not been produced to include the Charity's dormant subsidiary, on the basis the group qualifies as small and has taken exemption available from preparing group accounts.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and investment income are included in the year in which they are receivable which is when the charity becomes entitled to the resource.

Grants are included in the accounting period to which they relate.

Fundraising income is recognised when the charity becomes legally entitled to the income and the event to which it relates has taken place.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

Income relating to the provision of community transportation services is included on the date when the transport activity takes place which is when the charity becomes entitled to the resource.

#### 1.5 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 are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	10% Straight Line
Fixtures and fittings	25% Straight Line
Computers	20% - 33% Straight Line
Motor vehicles	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 2 Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The main judgement and accounting estimates included in the accounts are:

- Depreciation - Management has made assumptions and estimated depreciation rates in respect of showing a true and fair view of the assets at the balance sheet date.

### 3 Donations and grants

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	4,946	-	4,946	2,933	-	2,933
Grants	338,229	86,130	424,359	529,665	119,563	649,228
	<u>343,175</u>	<u>86,130</u>	<u>429,305</u>	<u>532,598</u>	<u>119,563</u>	<u>652,161</u>
<b>Grants receivable for core activities</b>						
Lewes District Council	-	-	-	25,000	-	25,000
Lottery Community Fund	-	-	-	33,000	-	33,000
Crawley Borough Council	17,731	-	17,731	-	83,091	83,091
West Sussex Forum for Accessible Transport	64,000	-	64,000	-	20,000	20,000
Horsham District Council	10,000	22,388	32,388	45,000	-	45,000
CAF Resilience Fund	-	-	-	30,037	-	30,037
Worthing Borough Council	-	-	-	51,290	-	51,290
HMRC Furlough	105,160	-	105,160	262,078	-	262,078
Sussex Community Foundation	-	9,994	9,994	5,000	12,500	17,500
Other grants	90,048	44,199	134,247	78,260	3,972	82,232
Worthing Borough Council	51,290	-	51,290	-	-	-
West Sussex County Council	-	9,549	9,549	-	-	-
	<u>338,229</u>	<u>86,130</u>	<u>424,359</u>	<u>529,665</u>	<u>119,563</u>	<u>649,228</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 4 Charitable activities

	2022 £	2021 £
Minibus and contract income	872,485	536,073

### 5 Fundraising activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising events	6,776	918

### 6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	495	75

### 7 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Net gain on disposal of tangible fixed assets	-	417
Funds transferred from merger with DARSS	174,757	-
	<u>174,757</u>	<u>417</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 8 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
<u>Fundraising and publicity</u>		
Event Costs	9,648	3,430
	<u>9,648</u>	<u>3,430</u>

### 9 Charitable activities

	2022 £	2021 £
Staff costs	660,099	531,390
Depreciation and impairment	30,520	19,270
Insurance	43,538	36,841
Fuel and Oil	68,262	23,281
Repairs and Servicing	96,207	48,200
Vehicle Tax	2,861	3,567
Sundry motor costs	3,169	136
Health and safety	-	1,826
Training costs and DBS checks	7,366	3,695
	<u>912,022</u>	<u>668,206</u>
Grant funding of activities (see note 10)	-	35,561
Share of support costs (see note 11)	284,843	215,999
Share of governance costs (see note 11)	11,403	5,172
	<u>1,208,268</u>	<u>924,938</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	968,957	842,008
Restricted funds	239,311	82,930
	<u>1,208,268</u>	<u>924,938</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 10 Grants payable

	2021
	£
Grants to institutions:	
DARSS	35,561
	<u>35,561</u>

A grant has been paid to DARSS to provide community transport services in the Worthing and Adur districts.

### 11 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Staff costs	192,047	-	192,047	133,245	133,245
Depreciation	157	-	157	3,767	3,767
Rates	197	-	197	799	799
Insurance	8,843	-	8,843	6,532	6,532
Telephone	33,491	-	33,491	21,747	21,747
Postage and stationery	4,260	-	4,260	1,980	1,980
Rent	28,714	-	28,714	24,821	24,821
Travel expenses	3,376	-	3,376	2,064	2,064
Sundries	9,532	-	9,532	14,138	14,138
Donations (out)	300	-	300	-	-
Subscriptions	1,525	-	1,525	5,573	5,573
Accountancy and bookkeeping fees	2,401	-	2,401	1,333	1,333
Audit fees	-	10,035	10,035	-	3,996
Professional fees	-	1,368	1,368	-	1,176
	<u>284,843</u>	<u>11,403</u>	<u>296,246</u>	<u>215,999</u>	<u>221,171</u>
Analysed between					
Charitable activities	<u>284,843</u>	<u>11,403</u>	<u>296,246</u>	<u>215,999</u>	<u>221,171</u>

### 12 Net movement in funds

	2022	2021
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	10,035	3,996
Depreciation of owned tangible fixed assets	30,677	23,037
Loss/(profit) on disposal of tangible fixed assets	-	(417)
	<u>40,712</u>	<u>26,616</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 13 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 14 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	80	74
	<u>80</u>	<u>74</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	821,351	638,221
Social security costs	24,830	21,252
Other pension costs	5,965	5,162
	<u>852,146</u>	<u>664,635</u>

#### Key Management Personnel

The trustees consider two members of staff to be key management personnel. The total employment benefits of key management personnel were 2022: £99,310 (2021: £98,746).

There were no employees whose annual remuneration was more than £60,000.

#### 15 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 April 2021	21,692	2,966	34,092	802,225	860,975
Additions	-	-	-	70,216	70,216
	<u>21,692</u>	<u>2,966</u>	<u>34,092</u>	<u>872,441</u>	<u>931,191</u>
At 31 March 2022	21,692	2,966	34,092	872,441	931,191
	<u>21,692</u>	<u>2,966</u>	<u>34,092</u>	<u>872,441</u>	<u>931,191</u>
<b>Depreciation and impairment</b>					
At 1 April 2021	21,063	2,721	28,925	636,953	689,662
Depreciation charged in the year	157	-	-	30,520	30,677
	<u>21,220</u>	<u>2,721</u>	<u>28,925</u>	<u>667,473</u>	<u>720,339</u>
At 31 March 2022	21,220	2,721	28,925	667,473	720,339
	<u>21,220</u>	<u>2,721</u>	<u>28,925</u>	<u>667,473</u>	<u>720,339</u>
<b>Carrying amount</b>					
At 31 March 2022	472	245	5,167	204,968	210,852
	<u>472</u>	<u>245</u>	<u>5,167</u>	<u>204,968</u>	<u>210,852</u>
At 31 March 2021	629	245	5,167	165,272	171,313
	<u>629</u>	<u>245</u>	<u>5,167</u>	<u>165,272</u>	<u>171,313</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 16 Fixed asset investments

	<b>Other investments</b>
<b>Cost or valuation</b>	
At 1 April 2021 & 31 March 2022	1,000
	<hr/>
<b>Carrying amount</b>	
At 31 March 2022	1,000
	<hr/> <hr/>
At 31 March 2021	1,000
	<hr/> <hr/>

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other investments comprise:		
	<b>Notes</b>	
Investments in subsidiaries	1,000	1,000
	<hr/> <hr/>	<hr/> <hr/>

### 17 Debtors

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	147,586	84,860
Other debtors	39,009	3,129
Prepayments and accrued income	90,958	38,552
	<hr/>	<hr/>
	277,553	126,541
	<hr/> <hr/>	<hr/> <hr/>

### 18 Creditors: amounts falling due within one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	151,042	103,869
Other creditors	1,014	36,561
Accruals and deferred income	24,526	12,997
	<hr/>	<hr/>
	176,582	153,427
	<hr/> <hr/>	<hr/> <hr/>

### 19 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £5,965 (2021 - £5,162)

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2022
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Grant from Crawley BC	-	83,092	(37,855)	45,237	-	(45,237)	-
Bus Purchase Fund	138,366	-	(13,824)	124,542	-	(124,542)	-
Website Fund	5,433	-	-	5,433	-	(5,433)	-
Business Development fund	-	35,220	(30,000)	5,220	20,000	(25,220)	-
Training fund	10	1,251	(1,251)	10	-	(10)	-
Printing costs grant	346	-	-	346	-	(346)	-
Computer replacement fund	4,775	-	-	4,775	-	(4,775)	-
Sussex Community Foundation	-	-	-	-	9,994	-	9,994
Grant for Electric Vehicle	-	-	-	-	24,199	(24,199)	-
WSCC	-	-	-	-	9,549	(9,549)	-
Horsham Council	-	-	-	-	22,388	-	22,388
	<u>148,930</u>	<u>119,563</u>	<u>(82,930)</u>	<u>185,563</u>	<u>86,130</u>	<u>(239,311)</u>	<u>32,382</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 20 Restricted funds

(Continued)

The Grant from Crawley BC represents amounts received towards the cost of staff salaries.

The Bus Purchase Fund relates to grants received from the Department of Transport for the purchase of 6 new buses. The depreciation arising on these buses is charged to this fund that is included in expenditure.

The Website Fund relates to a grant received from Sussex Community Foundation for the new website.

The Access to work grant represents monies received for funding the costs associated with making work accessible to all.

The Business Development fund relates to monies received from West Sussex County Council to supply support to local communities in sustaining and/or the development of community transport solutions through the use of Community Transport Development Officer (CTDO) posts.

The Training Fund represent monies received for the training of an apprentice.

The Printing Costs grant relates to amounts received from West Sussex County Council to go towards the cost of printing new leaflets.

The Computer Replacement Fund relates to monies received for an upgrade of IT. This included replacing aging desktops and the provision of a larger capacity server.

### 21 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		
	Balance at 1 April 2020	Incoming resources	Balance at 1 April 2021	Incoming resources	Balance at 31 March 2022
	£	£	£	£	
Bus replacement fund	85,000	-	85,000	-	85,000
	<u>85,000</u>	<u>-</u>	<u>85,000</u>	<u>-</u>	<u>85,000</u>

The Bus replacement fund represents funds set aside by the trustees to replace minibuses in future years.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

### 22 Analysis of net assets between funds

	<b>Unrestricted funds 2022 £</b>	<b>Designated funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:								
Tangible assets	210,852	-	-	210,852	46,970	-	124,343	171,313
Investments	1,000	-	-	1,000	1,000	-	-	1,000
Current assets/(liabilities)	444,234	85,000	32,382	561,616	250,253	85,000	-	335,253
	<u>656,086</u>	<u>85,000</u>	<u>32,382</u>	<u>773,468</u>	<u>298,223</u>	<u>85,000</u>	<u>124,343</u>	<u>507,566</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

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### 23 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

24 Cash generated from operations	2022	2021
	£	£
Surplus for the year	265,902	261,276
Adjustments for:		
Investment income recognised in statement of financial activities	(495)	(75)
Gain on disposal of tangible fixed assets	-	(417)
Depreciation and impairment of tangible fixed assets	30,677	23,036
Movements in working capital:		
(Increase) in debtors	(151,012)	(18,768)
Increase in creditors	23,155	3,956
<b>Cash generated from operations</b>	<u>168,227</u>	<u>269,008</u>

### 25 Analysis of changes in net funds

The charity had no debt during the year.

**COMMUNITY TRANSPORT SUSSEX**

England & Wales - Charity number 1165527

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# Accounts

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Charity Registration No. 1165527

**COMMUNITY TRANSPORT SUSSEX**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# COMMUNITY TRANSPORT SUSSEX

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

G Patel  
A Brock  
R Osgood  
D Sachon  
T Harper  
L Lambert  
Y Davies  
J Pudduck (Appointed 1 April 2021)  
G Davies (Appointed 1 April 2021)

**Charity number**

1165527

**Principal address**

Wivelsden Farm  
North Common Road  
North Chailey  
East Sussex  
BN8 4EH

**Auditor**

Richard Place Dobson Services Limited  
Ground Floor  
1 - 7 Station Road  
Crawley  
West Sussex  
RH10 1HT

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# COMMUNITY TRANSPORT SUSSEX

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# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 31 MARCH 2021*

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

To relieve social isolation through the provision of a community transport service, for such inhabitants of the borough of Crawley and the districts of Mid Sussex, Horsham and its environs, who are in need of such a service because of age, sickness or disability (mental or physical) or poverty or a lack of availability of adequate and safe public transport services

### **Significant activities**

Community Transport Sussex (CTS) provides transport services to the residents of the administrative districts of Mid Sussex, Horsham and the borough of Crawley, plus the surrounding areas. Those services are aimed at all those people who, by way of; disability, age, mobility problems, financial disadvantage, rural or other isolation factor, find it difficult to access public transport.

### **Activities for achieving objectives**

Community Bus (CB) also known as Dial-a-Ride is an essential part of CTS work. The service operates five days a week, morning and afternoon and must be available whatever the level of demand. Users may book up to seven days ahead, this period being essential to assist those who have appointments at, for example, doctors, dentists or opticians where next day appointments are not usually possible. Over the past years, the 3 founder charities have, through improved use of scheduling software, reduced dead mileage and delivered more passenger journeys to those who need them. CTS has further improved the scheduling through increased co-ordination of the fleet and depots.

Those who are unable to travel at community bus times are offered the additional service of a volunteer driven car at a charge of 50p per mile, which covers the driver's expenses and a small administration fee for CTS. This has enabled us to assist with more awkward journeys which the 3 founder charities would have previously been unable to facilitate.

From the start of the pandemic. CTS switched its operations from taking people out, to, taking things and services to those unable to get out for essentials. CTS worked with local authorities, health and other VCSO's, to deliver food, shopping, prescriptions and other essential items to those without a support network. SEN school transport continued for all those children considered vulnerable and those whose parent are key workers.

CTS had developed a Covid 19 resilience plan just before the first lockdown and instigated this as soon as the lockdown started. The level of service was reduced, unused vehicles were moved to a reduced insurance. The government furlough scheme was used so that the charity could stand down many of the zero hours staff temporarily and applications were made for all the Covid 19 recovery grants that were appropriate.

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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Group Hire (GH): Provides accessible and affordable transport to a very substantial number of beneficiaries who are members of other groups. The demand for GH has remained steady during this period and the income from this service has produced some contribution towards the CB service. Many groups use CTS on a regular basis, others for one off trips perhaps only once a year. The groups are many and varied, large and small, local or branches of national charities and many are clubs with members with a common difficulty. During this period marketing campaigns were continued in order to maintain and increase the number of groups using group hire. Continuing the upward trend in group hire will be a priority for the coming year. Charges are based on a fixed fee plus mileage. These charges were reviewed and increased slightly during the period. There is no schedule, bookings are taken on demand and limited only by the resources available. GH is particularly strong in the Mid Sussex area and CTS' aim was to increase its GH delivery in Horsham and Crawley in the coming year. However, the Covid 19 crisis and the need for social distancing is likely to mean that GH trips will not be possible for some time.

Contracts: CTS continued to deliver the SEN and Adult Services contracts formerly delivered by the founding charities and remained an Approved Supplier to West Sussex County Council in respect of the transportation of SEN (Special Educational Needs) children through the County's taxi and coach frameworks and also for East Sussex and Surrey County Councils on the joint tendering framework known as the Dynamic Purchasing System. CTS is an approved supplier to all 3 authorities under this system. These contracts are all undertaken on a fully cost recovered basis and provide a contribution to the charities running costs.

### **Public benefit**

The Charity's trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the Charity's aims and objectives and in planning future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set

### **Strategies for achieving objectives**

Community Transport Sussex (CTS) strategic aim, much in line with other organisations both public and private, is to support the concepts of 'Living at Home', Independent Living and Social Inclusion. CTS believes that by providing home to home transport significant success is achieved in helping those who are in some way vulnerable in our society.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The charities sustainability was threatened by the onset of Covid 19 and the ensuing lockdown. At the beginning of the lockdown CTS dipped into its reserves to provide a free service to members and others in need so that those without a support network had access to essential food, medicine and services. The resilience plan was instigated and CTS was successful in applying for several C-19 recovery grants. This enabled CTS to recover and indeed add to its reserves.

As we came out of the lockdowns some services resumed and although the funding landscape continues to be challenging, CTS has emerged from the ravages of the first year of the pandemic in a position to increase its services and remain sustainable.

The trustees continually monitor the situation. CTS was successful this period in gaining £50,000 from the West Sussex Forum for Accessible Transport Fund; in recognition for the work undertaken in the Mid Sussex, Henfield & East Grinstead areas and its work in supporting smaller CT groups in the county, £27,500 from Horsham District Council to help fund Dial A Ride (DAR) & development in Horsham and £37,855 from Crawley Borough Council for the same in Crawley. The support of West Sussex County Council, Horsham District Council, Crawley Borough Council, Henfield Parish Council and other statutory authorities is very much appreciated. CTS also received C-19 recovery grants from Lewes District council, Sussex Community Foundation and TNL Covid 19 recovery fund.

It is important to acknowledge the generous support received over this year and C-19 recovery grants aside, hope that it will continue in future years. Further improvements are planned for the coming year. Due to the pandemic, we did not hold any fundraising event.

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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### **Review of the period**

This has been another difficult period for Community Transport Sussex and indeed all CT operators. The lockdown meant that our core service had to stop overnight. However, CTS adapted its delivery and still helped its members and other members of the community by providing a support network, along with other VCISO's, to those who would otherwise be completely isolated. Throughout this year we were unable to operate our CB during the lockdown but it gradually returned as restrictions eased. Contract work continued but our Group hire operation was more curtailed. Income has been relatively strong, largely due to C-19 recovery grants and commissioned work with LA's.

Despite dipping into our reserves at the beginning of the year we have managed to build up our reserves and protect the bus replacement fund. Our cash reserves have stabilised over the year. The forecast of a cash recovery has materialised and we are now in an improved position of sustainability so that we can confidently restart and begin new services as we come out of the pandemic. The greater efficiencies that we have worked on throughout the organisation have paid dividends during this challenging year. The step change in our operating level has helped us achieve an operating surplus. We are committed to delivering a sustainable service to those who need transport but are unable to access it, and our group-hire and schools contract work will continue to be the main way we fund this work. We actively seek grants and charitable funding.

In the current financial environment this will continue to be difficult. C-19 recovery grants will not be available next year. However, the Chief Executive has been successful in several grant applications and is working with the LAs to progress from annual grants to 3 or 5 year Service Level Agreements, in order to provide more stability and give CTS the ability to plan for the longer term. As we come out of the pandemic planning future developments becomes even more important and a small development team is now in place to support the CEO in achieving this.

### **Plans for future**

The proposed merger of Dial a Ride Southern Services, who provide similar CT services across Adur & Worthing, was completed as of 1st April 2021. The DARSS delivery is now a fully integrated part of CTS.

## **FINANCIAL REVIEW**

### **Financial position**

During the period the charity had net incoming resources of £261,276 (2020: Net outgoing resources £124,060 ) as shown on the Statement of Financial Activities on page 11 of the accounts.

2021 was a uniquely challenging year. The impact of the pandemic forced us to change our model considerably for the duration. We continue to rely heavily on grants, donations and fund-raising activities to maintain adequate financial resources to operate the business. This is also difficult to maintain as the continued squeeze on local authority finances makes seeking additional grants difficult. Though we benefited from C-19 recovery grants it is expected that the challenging funding landscape will return over the next few years.

However, the merger with DARSS in the west of the county has brought helpful additional resources and efficiencies and there are several projects that will hopefully begin to build our financial stability again. It is as yet unclear what the long-term financial effect of Covid-19 will be, but a resilience plan is in place to mitigate the financial risks posed by the crisis.

### **Investment policy and objectives**

The CTS trustees policy remains unchanged from that of the founding charities, in that they are unwilling to risk the Charity's capital. The surplus funds were held in an ordinary deposit account with CAF bank, the Charity's bankers, but as a result of the UK banking situation other accounts are operated with Lloyds bank, Scottish Widows and Nationwide. The funds maintained in all bank accounts are below the limit of the Government Deposit Scheme so that these funds are protected.

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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### **Reserves policy**

It is the policy of the trustees to maintain reserves on undesignated funds at a level sufficient to cover six months anticipated expenditure. However, during this challenging financial period the unrestricted reserve are 5 months. It is the aim of the trustees to return to 6 months operating expenditure as reserves through careful overview of costs and increasing income through increased contract work and the full resumption of the Group Hire business. As at this year-end, we have recovered to a position of having 5 months operating reserves. In respect of the Fleet Renewal Policy transfers are made as appropriate to anticipate further expenditure. As this is the third full year of accounts for Community Transport Sussex following the merger of the 3 founding charities, the trustees are regularly reviewing the reserves policy and accounting policies, which may change during the next financial period due to changes in regulations to Community Transport providers.

### **FUTURE PLANS**

The challenges for CT remain. CT Sussex is now established as the foremost provider of CT in West Sussex. The aim for the coming year will be to use that pre-eminence to galvanise CT in parts of the county where we do not have a strong presence and to work with statutory bodies towards directly commissioned community transport services and away from a model which is so heavily dependent on grants. The aim is to provide a long term, sustainable Community Transport delivery across a large part of West Sussex and although challenges remain this first 3 years of operation have seen some level of success. It was envisaged that CTS may take on other smaller CTO's across Sussex which would add to its sustainability and provide more services for residents and indeed the neighbouring CT group. Dial A Ride Southern Services (Worthing & Adur) became members of CT Sussex in February 2019 and will fully merge with CTS as of 1st April 2021.

The charities future plans will be to focus on the provision of the services currently offered, as efficiently and as carefully to meet the demand, current and future of all our beneficiaries. Though it is not the Trustees intention to overextend the resources available, CTS will look to develop service and support smaller CT groups to do likewise as more people require help due to the pandemic. It is the intention to meet the complementary objectives of the charitable remit and operate with business like discipline.

It is expected that the statutory authorities will continue to move from grant funding to the commissioning of services. Indeed, at the end of the period CT Sussex entered a 2 year SLA with WSCC, to develop CT across West Sussex. This will see 2 year funding (£30,000 Yr1 & £20,000 Yr2) under the SLA to provide support and development to smaller CT groups and isolated communities in order to work toward an integrated CT network.

CTS will also be working with local NHS to develop services that assist rurally isolated patients to get to health care, medical and wellbeing settings.

Training, in particular safeguarding, disability awareness and health and safety training continues to be essential to ensure a quality service. CTS will not only send its staff and volunteers on relevant training courses but will continue to deliver training, in its own right, to the wider community transport and local voluntary sectors.

The area of contracts, which have been referred to above, will continue to be important in the funding of the operation as will partnership working with our neighbouring Community Transport Operators through a series of different projects to meet demand and reduce costs.

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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The core services of Community Bus and Group Hire across Mid-Sussex, East Grinstead, Crawley, Horsham and Henfield remain an integral part of the work as it provides transport services to our local residents, both individually and collectively. However, if the organisation is to keep abreast of the changes going on with regards to charity funding and remaining sustainable, it is important that CTS also remains actively involved within the general charity sector (sometimes referred to as the Third Sector) of Mid Sussex, Horsham, Crawley and the wider Sussex area, as well as community transport in general. An increased focus on partnership working with neighbouring organisations is likely to become an important element of CTS future development. In the forthcoming year CTS will be looking to co-operate further with neighbouring community transport and other voluntary organisations, to investigate sharing resources, skills administration and co-ordination. It is envisaged that wider local partnerships can help to reduce costs and improve efficiency. CTS is therefore a member of the National Community Transport Association, The Mobility Matters Group, MSVA (Mid Sussex Voluntary Action) Horsham District Voluntary Sector Support and is a leading member of the West Sussex Forum for Accessible Transport.

In February 2020 it became clear that the Covid-19 crisis was looming. The CEO developed a Covid resilience plan to mitigate the risks that this posed to the charity. This plan was put into place over this year and although CTS lost a considerable part of its income, initially, it was able to make applications to all available emergency funding and made use of the governments Job Retention Scheme, in furloughing all but essential staff, to keep the service running at the lowest possible running costs.

We also recognise that as the Covid pandemic eases, we will need sufficient working capital to fund the expansion and development of our ongoing business. As a result, we bid for a number of grants aimed at helping charities maintain their operations during the current crisis. We were successful in winning a number of these (for example £33,000 for TNL Community Fund and £10,000 from the Sussex Community Foundation) thus ensuring our business is viable during the crisis and will be ready and able to provide the support and help to our community in the future. Moving toward more sustainable commissioned funding with both LA and health service funders will also play a part in our long term sustainability.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The Charity is controlled by its governing document, CIO Association and constitutes an unincorporated charity. The charity registered with the Charity Commission on 11 February 2016.

The charity commenced activities on 1 October 2016 when all assets, liabilities and activities of Bluebird Community Partnership (Charity No: 1082676, Company No:4050753), Horsham District Community Transport (Charity No: 1151687) and Crawley Community Transport (Charity No: 1124085, Company No:06534385) were transferred to the CIO.

G Patel

J Griffiths

(Deceased 1 July 2021)

A Brock

R Osgood

D Sachon

T Harper

L Lambert

Y Davies

### Recruitment and appointment of new trustees

Trustees are recruited through a selection process within the governance procedure and for this financial year CTS had 8 trustees.

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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### **Organisational structure**

CTS Is a charity which formed from the merger of 3 established Community Transport operators; Bluebird Community Partnership (Charity No: 1082676, Company No:4050753), Horsham District Community Transport (Charity No: 1151687) and Crawley Community Transport (Charity No: 1124085, Company No:06534385). The new charity has 3 depots, North Chailey, Horsham and Crawley. CTS continues the work of the 3 founder charities in developing, supporting and delivering community transport across the Mid Sussex district, Crawley Borough and the Horsham District. The trustees will continue to monitor the charities operations and strive to achieve financial sustainability.

The trustee board has overall responsibility for the charity and delegate the day to day running of the charity to the Chief executive officer, who oversees the transport manager and other staff to ensure the correct governance of the charity.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops. We have adapted our operations and consider that the Charity has adequate reserves and committed future grants from supportive and solvent funders

### **EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 7 March 2022 and signed on its behalf by:

*Yann C Davies*

.....  
Y Davies - Trustee

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 31 MARCH 2021*

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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 and 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 the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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.

# COMMUNITY TRANSPORT SUSSEX

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF COMMUNITY TRANSPORT SUSSEX

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#### Opinion

We have audited the financial statements of Community Transport Sussex (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# COMMUNITY TRANSPORT SUSSEX

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY TRANSPORT SUSSEX

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#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

# COMMUNITY TRANSPORT SUSSEX

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY TRANSPORT SUSSEX

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A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) 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 now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

#### Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Richard Place Dobson Services Limited**  
**Chartered Accountants**  
**Statutory Auditor**

7 March 2022

Ground Floor  
1 - 7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

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### Current financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes				
<b><u>Income from:</u></b>					
Donations and grants	3	532,598	119,563	652,161	143,401
Charitable activities	4	536,073	-	536,073	757,758
Fundraising activities	5	918	-	918	883
Investments	6	75	-	75	273
Other income	7	417	-	417	8,050
<b>Total income</b>		<b>1,070,081</b>	<b>119,563</b>	<b>1,189,644</b>	<b>910,365</b>
<b><u>Expenditure on:</u></b>					
Raising funds	8	3,430	-	3,430	30,000
Charitable activities	9	842,008	82,930	924,938	1,004,425
<b>Total resources expended</b>		<b>845,438</b>	<b>82,930</b>	<b>928,368</b>	<b>1,034,425</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>224,643</b>	<b>36,633</b>	<b>261,276</b>	<b>(124,060)</b>
Fund balances at 1 April 2020		97,360	148,930	246,290	370,350
<b>Fund balances at 31 March 2021</b>		<b>322,003</b>	<b>185,563</b>	<b>507,566</b>	<b>246,290</b>

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

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Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
<b><u>Income from:</u></b>				
Donations and grants	3	94,496	48,905	143,401
Charitable activities	4	727,758	30,000	757,758
Fundraising activities	5	883	-	883
Investments	6	273	-	273
Other income	7	8,050	-	8,050
<b>Total income</b>		<b>831,460</b>	<b>78,905</b>	<b>910,365</b>
<b><u>Expenditure on:</u></b>				
Raising funds	8	30,000	-	30,000
Charitable activities	9	921,110	83,315	1,004,425
<b>Total resources expended</b>		<b>951,110</b>	<b>83,315</b>	<b>1,034,425</b>
Gross transfers between funds		5,025	(5,025)	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>(114,625)</b>	<b>(9,435)</b>	<b>(124,060)</b>
Fund balances at 1 April 2019		211,985	158,365	370,350
<b>Fund balances at 31 March 2020</b>		<b>97,360</b>	<b>148,930</b>	<b>246,290</b>

# COMMUNITY TRANSPORT SUSSEX

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	15		171,313		186,717
Investments	16		1,000		1,000
			<u>172,313</u>		<u>187,717</u>
<b>Current assets</b>					
Debtors	17	126,541		107,773	
Cash at bank and in hand		362,139		100,271	
		<u>488,680</u>		<u>208,044</u>	
<b>Creditors: amounts falling due within one year</b>	18	(153,427)		(149,471)	
Net current assets			335,253		58,573
<b>Total assets less current liabilities</b>			<u>507,566</u>		<u>246,290</u>
<b>Income funds</b>					
Restricted funds	20		185,563		148,930
<u>Unrestricted funds - general</u>					
Designated funds	21	85,000		85,000	
General unrestricted funds		237,003		12,360	
		<u>322,003</u>		<u>97,360</u>	
			<u>507,566</u>		<u>246,290</u>

The financial statements were approved by the Trustees on 7 March 2022

.....Yann C Davies.....

Y Davies

Trustee

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

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	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	27		269,008		(83,532)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(7,632)		(7,029)	
Proceeds on disposal of tangible fixed assets		417		8,050	
Investment income received		75		273	
		<u>          </u>		<u>          </u>	
<b>Net cash (used in)/generated from investing activities</b>			(7,140)		1,294
<b>Net cash used in financing activities</b>			-		-
			<u>          </u>		<u>          </u>
<b>Net increase/(decrease) in cash and cash equivalents</b>			261,868		(82,238)
Cash and cash equivalents at beginning of year			100,271		182,509
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			<u>362,139</u>		<u>100,271</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2021*

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### **1 Accounting policies**

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

These accounts present the results of Community Transport Sussex only. Consolidated group accounts have not been produced to include the Charity's dormant subsidiary, on the basis the group qualifies as small and has taken exemption available from preparing group accounts.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and investment income are included in the year in which they are receivable which is when the charity becomes entitled to the resource.

Grants are included in the accounting period to which they relate.

Fundraising income is recognised when the charity becomes legally entitled to the income and the event to which it relates has taken place.

Income relating to the provision of community transportation services is included on the date when the transport activity takes place which is when the charity becomes entitled to the resource.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(Continued)

#### 1.5 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 are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	10% Straight Line
Fixtures and fittings	25% Straight Line
Computers	20% - 33% Straight Line
Motor vehicles	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 2 Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The main judgement and accounting estimates included in the accounts are:

- Depreciation - Management has made assumptions and estimated depreciation rates in respect of showing a true and fair view of the assets at the balance sheet date.

### 3 Donations and grants

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	2,933	-	2,933	9,437	-	9,437
Grants	529,665	119,563	649,228	85,059	48,905	133,964
	<u>532,598</u>	<u>119,563</u>	<u>652,161</u>	<u>94,496</u>	<u>48,905</u>	<u>143,401</u>
<b>Grants receivable for core activities</b>						
Lewes District Council	25,000	-	25,000	-	-	-
Lottery Community Fund	33,000	-	33,000	-	-	-
Crawley Borough Council	-	83,091	83,091	-	37,855	37,855
West Sussex Forum for Accessible Transport	-	20,000	20,000	50,000	-	50,000
Horsham District Council	45,000	-	45,000	20,500	-	20,500
CAF Resilience Fund	30,037	-	30,037	-	-	-
Worthing Borough Council	51,290	-	51,290	-	-	-
HMRC Furlough	262,078	-	262,078	14,252	-	14,252
Sussex Community Foundation	5,000	12,500	17,500	-	-	-
Other grants	78,260	3,972	82,232	307	11,050	11,357
	<u>529,665</u>	<u>119,563</u>	<u>649,228</u>	<u>85,059</u>	<u>48,905</u>	<u>133,964</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 4 Charitable activities

	2021 £	2020 £
Minibus and contract income	536,073	757,758
Analysis by fund		
Unrestricted funds - general	536,073	727,758
Restricted funds	-	30,000

### 5 Fundraising activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Fundraising events	918	883

### 6 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	75	273

### 7 Other income

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Net gain on disposal of tangible fixed assets	417	8,050

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 8 Raising funds

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
<u>Fundraising and publicity</u>		
Event Costs	3,430	30,000
	<u>3,430</u>	<u>30,000</u>

### 9 Charitable activities

	2021 £	2020 £
Staff costs	531,390	500,594
Depreciation and impairment	19,270	41,736
Insurance	36,841	41,631
Fuel and Oil	23,281	64,539
Repairs and Servicing	48,200	76,571
Vehicle Tax	3,567	1,376
Sundry motor costs	136	1,641
Health and safety	1,826	944
Clothing costs	-	1,674
Training costs and DBS checks	3,695	8,397
	<u>668,206</u>	<u>739,103</u>
Grant funding of activities (see note 10)	35,561	-
Share of support costs (see note 11)	215,999	259,249
Share of governance costs (see note 11)	5,172	6,073
	<u>924,938</u>	<u>1,004,425</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	842,008	921,110
Restricted funds	82,930	83,315
	<u>924,938</u>	<u>1,004,425</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 10 Grants payable

	2021	2020
	£	£
Grants to associated members (1 grants):		
DARSS	35,561	-

A grant has been paid to DARSS to provide community transport services in the Worthing and Adur districts.

### 11 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	133,245	-	133,245	165,037	-	165,037
Depreciation	3,767	-	3,767	3,127	-	3,127
Rates	799	-	799	1,192	-	1,192
Insurance	6,532	-	6,532	4,103	-	4,103
Telephone	21,747	-	21,747	25,923	-	25,923
Postage and stationery	1,980	-	1,980	3,995	-	3,995
Rent	24,821	-	24,821	25,493	-	25,493
Travel expenses	2,064	-	2,064	4,525	-	4,525
Sundries	14,138	-	14,138	15,016	-	15,016
Donations (out)	-	-	-	1,500	-	1,500
Subscriptions	5,573	-	5,573	1,137	-	1,137
Accountancy and bookkeeping fees	1,333	-	1,333	8,201	-	8,201
Audit fees	-	3,996	3,996	-	3,900	3,900
Professional fees	-	1,176	1,176	-	2,173	2,173
	<u>215,999</u>	<u>5,172</u>	<u>221,171</u>	<u>259,249</u>	<u>6,073</u>	<u>265,322</u>
Analysed between						
Charitable activities	<u>215,999</u>	<u>5,172</u>	<u>221,171</u>	<u>259,249</u>	<u>6,073</u>	<u>265,322</u>

### 12 Net movement in funds

	2021	2020
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	3,996	3,900
Depreciation of owned tangible fixed assets	23,037	44,863
Profit on disposal of tangible fixed assets	(417)	(8,050)

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 13 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 14 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	74	84
	<u>74</u>	<u>84</u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	638,221	636,854
Social security costs	21,252	23,792
Other pension costs	5,162	4,985
	<u>664,635</u>	<u>665,631</u>
	<u>664,635</u>	<u>665,631</u>

#### Key Management Personnel

The trustees consider two members of staff to be key management personnel. The total employment benefits of key management personnel were 2021: £98,746 (2020: £99,343).

There were no employees whose annual remuneration was more than £60,000.

### 15 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 April 2020	21,063	2,966	31,214	798,100	853,343
Additions	629	-	2,878	4,125	7,632
	<u>21,692</u>	<u>2,966</u>	<u>34,092</u>	<u>802,225</u>	<u>860,975</u>
At 31 March 2021	21,692	2,966	34,092	802,225	860,975
	<u>21,692</u>	<u>2,966</u>	<u>34,092</u>	<u>802,225</u>	<u>860,975</u>
<b>Depreciation and impairment</b>					
At 1 April 2020	21,063	2,476	25,403	617,683	666,625
Depreciation charged in the year	-	245	3,522	19,270	23,037
	<u>21,063</u>	<u>2,721</u>	<u>28,925</u>	<u>636,953</u>	<u>689,662</u>
At 31 March 2021	21,063	2,721	28,925	636,953	689,662
	<u>21,063</u>	<u>2,721</u>	<u>28,925</u>	<u>636,953</u>	<u>689,662</u>
<b>Carrying amount</b>					
At 31 March 2021	629	245	5,167	165,272	171,313
	<u>629</u>	<u>245</u>	<u>5,167</u>	<u>165,272</u>	<u>171,313</u>
At 31 March 2020	-	490	5,810	180,417	186,717
	<u>-</u>	<u>490</u>	<u>5,810</u>	<u>180,417</u>	<u>186,717</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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**15 Tangible fixed assets** **(Continued)**

**16 Fixed asset investments**

**Other  
investments**

**Cost or valuation**

At 1 April 2020 & 31 March 2021

1,000

**Carrying amount**

At 31 March 2021

1,000

At 31 March 2020

1,000

	<b>Notes</b>	<b>2021</b> £	<b>2020</b> £
Other investments comprise:			
Investments in subsidiaries	<b>26</b>	1,000	1,000

**17 Debtors**

	<b>2021</b> £	<b>2020</b> £
<b>Amounts falling due within one year:</b>		
Trade debtors	84,860	58,491
Other debtors	3,129	1,834
Prepayments and accrued income	38,552	47,448
	<u>126,541</u>	<u>107,773</u>

**18 Creditors: amounts falling due within one year**

	<b>2021</b> £	<b>2020</b> £
Trade creditors	103,869	137,080
Other creditors	36,561	1,000
Accruals and deferred income	12,997	11,391
	<u>153,427</u>	<u>149,471</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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### 19 Retirement benefit schemes

#### **Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £5,162 (2020 - £4,985).

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Grant from Crawley BC	-	37,855	(37,855)	-	-	83,092	(37,855)	45,237
Bus Purchase Fund	152,189	-	(13,823)	-	138,366	-	(13,824)	124,542
Website Fund	5,433	-	-	-	5,433	-	-	5,433
Access to work grant	743	-	(743)	-	-	-	-	-
Business Development fund	-	30,000	(30,000)	-	-	35,220	(30,000)	5,220
Training fund	-	500	(490)	-	10	1,251	(1,251)	10
Printing costs grant	-	750	(404)	-	346	-	-	346
Computer replacement fund	-	9,800	-	(5,025)	4,775	-	-	4,775
	<u>158,365</u>	<u>78,905</u>	<u>(83,315)</u>	<u>(5,025)</u>	<u>148,930</u>	<u>119,563</u>	<u>(82,930)</u>	<u>185,563</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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### 20 Restricted funds

(Continued)

The Grant from Crawley BC represents amounts received towards the cost of staff salaries.

The Bus Purchase Fund relates to grants received from the Department of Transport for the purchase of 6 new buses. The depreciation arising on these buses is charged to this fund that is included in expenditure.

The Website Fund relates to a grant received from Sussex Community Foundation for the new website.

The Access to work grant represents monies received for funding the costs associated with making work accessible to all.

The Business Development fund relates to monies received from West Sussex County Council to supply support to local communities in sustaining and/or the development of community transport solutions through the use of Community Transport Development Officer (CTDO) posts.

The Training Fund represent monies received for the training of an apprentice.

The Printing Costs grant relates to amounts received from West Sussex County Council to go towards the cost of printing new leaflets.

The Computer Replacement Fund relates to monies received for an upgrade of IT. This included replacing aging desktops and the provision of a larger capacity server.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 21 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019	Resources expended	Balance at 1 April 2020	Movement in funds Incoming resources	Balance at 31 March 2021
	£	£	£	£	£
Bus replacement fund	85,000	-	85,000	-	85,000
Minibus operational fleet	4,680	(4,680)	-	-	-
	<u>89,680</u>	<u>(4,680)</u>	<u>85,000</u>	<u>-</u>	<u>85,000</u>

The Bus replacement fund represents funds set aside by the trustees to replace minibuses in future years.

The minibus operational fleet represents money tied up in the purchase of minibuses which are used to pursue our charitable activities.

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

### 22 Analysis of net assets between funds

	<b>Unrestricted funds 2021 £</b>	<b>Designated funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>	<b>Unrestricted funds 2020 £</b>	<b>Designated funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total 2020 £</b>
Fund balances at 31 March 2021 are represented by:								
Tangible assets	46,970	-	124,343	171,313	48,352	-	138,365	186,717
Investments	1,000	-	-	1,000	1,000	-	-	1,000
Current assets/(liabilities)	250,253	85,000	-	335,253	(36,992)	85,000	10,565	58,573
	<u>298,223</u>	<u>85,000</u>	<u>124,343</u>	<u>507,566</u>	<u>12,360</u>	<u>85,000</u>	<u>148,930</u>	<u>246,290</u>

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 23 Operating lease commitments

	2021	2020
	£	£
Within one year	-	6,025
	<u>          </u>	<u>          </u>

### 24 COVID-19

In March 2020 COVID 19 was designated as a global pandemic and following Government guidance the Charity has suspended activities involving face to face meetings and visits, where appropriate safeguards cannot be put in place to protect those they are visiting.

At the date of approval of the accounts it has not been possible to quantify or ascertain with any certainty the financial impact of COVID-19. No adjustments have been made to any figures in the accounts as a result of the pandemic.

### 25 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

### 26 Subsidiaries

Details of the charity's subsidiaries at 31 March 2021 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Community Transport Sussex Trading Limited	Wivelsden Farm, North Common Road, North Chailey, East Sussex, BN8 4EH	Passenger land transport	Ordinary	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Community Transport Sussex Trading Limited	-	1,000

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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<b>27 Cash generated from operations</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Surplus/(deficit) for the year	261,276	(124,060)
Adjustments for:		
Investment income recognised in statement of financial activities	(75)	(273)
Gain on disposal of tangible fixed assets	(417)	(8,050)
Depreciation and impairment of tangible fixed assets	23,037	44,863
Movements in working capital:		
(Increase) in debtors	(18,770)	(9,204)
Increase in creditors	3,956	13,192
<b>Cash generated from/(absorbed by) operations</b>	<u>269,007</u>	<u>(83,532)</u>

**28 Analysis of changes in net funds**  
The charity had no debt during the year.