

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

COMMUNITY TRANSPORT SUSSEX

LEGAL AND ADMINISTRATIVE INFORMATION

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

COMMUNITY TRANSPORT SUSSEX

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COMMUNITY TRANSPORT SUSSEX

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

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 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 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

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

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

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

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
A Brock
R Osgood
D Sachon
T Harper
L Lambert
Y Davies

(Deceased 1 July 2021)

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

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

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Y Davies - Trustee

COMMUNITY TRANSPORT SUSSEX

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

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

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

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

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

Current financial year					
		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes				
<u>Income from:</u>					
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
Total income		1,070,081	119,563	1,189,644	910,365
<u>Expenditure on:</u>					
Raising funds	8	3,430	-	3,430	30,000
Charitable activities	9	842,008	82,930	924,938	1,004,425
Total resources expended		845,438	82,930	928,368	1,034,425
Net income/(expenditure) for the year/ Net movement in funds		224,643	36,633	261,276	(124,060)
Fund balances at 1 April 2020		97,360	148,930	246,290	370,350
Fund balances at 31 March 2021		322,003	185,563	507,566	246,290

COMMUNITY TRANSPORT SUSSEX

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

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
<u>Income from:</u>				
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
Total income		831,460	78,905	910,365
<u>Expenditure on:</u>				
Raising funds	8	30,000	-	30,000
Charitable activities	9	921,110	83,315	1,004,425
Total resources expended		951,110	83,315	1,034,425
Gross transfers between funds		5,025	(5,025)	-
Net income/(expenditure) for the year/ Net movement in funds		(114,625)	(9,435)	(124,060)
Fund balances at 1 April 2019		211,985	158,365	370,350
Fund balances at 31 March 2020		97,360	148,930	246,290

COMMUNITY TRANSPORT SUSSEX

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	15		171,313		186,717
Investments	16		1,000		1,000
			<u>172,313</u>		<u>187,717</u>
Current assets					
Debtors	17	126,541		107,773	
Cash at bank and in hand		362,139		100,271	
		<u>488,680</u>		<u>208,044</u>	
Creditors: amounts falling due within one year	18	(153,427)		(149,471)	
Net current assets			335,253		58,573
Total assets less current liabilities			<u>507,566</u>		<u>246,290</u>
Income funds					
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

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

COMMUNITY TRANSPORT SUSSEX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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

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

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>
Grants receivable for core activities						
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>
Analysis by fund		
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>
Employment costs	2021	2020
	£	£
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 £
Cost					
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
Depreciation and impairment					
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
Carrying amount					
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

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

	Notes	2021 £	2020 £
Other investments comprise:			
Investments in subsidiaries	26	1,000	1,000

17 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	84,860	58,491
Other debtors	3,129	1,834
Prepayments and accrued income	38,552	47,448
	126,541	107,773

18 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	103,869	137,080
Other creditors	36,561	1,000
Accruals and deferred income	12,997	11,391
	153,427	149,471

COMMUNITY TRANSPORT SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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

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

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

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
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

23 Operating lease commitments

	2021	2020
	£	£
Within one year	-	6,025

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

27	Cash generated from operations	2021 £	2020 £
	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
	Cash generated from/(absorbed by) operations	<u>269,007</u>	<u>(83,532)</u>
28	Analysis of changes in net funds		
	The charity had no debt during the year.		