

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

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

COMMUNITY TRANSPORT SUSSEX

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COMMUNITY TRANSPORT SUSSEX

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

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 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.

COMMUNITY TRANSPORT SUSSEX

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

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

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

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

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 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

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

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

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<u>Income and endowments from:</u>						
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
Total income		1,397,688	-	86,130	1,483,818	1,189,644
<u>Expenditure on:</u>						
Raising funds	8	9,648	-	-	9,648	3,430
Charitable activities	9	968,957	-	239,311	1,208,268	924,938
Total expenditure		978,605	-	239,311	1,217,916	928,368
Net income/(expenditure) for the year/ Net movement in funds		419,083	-	(153,181)	265,902	261,276
Fund balances at 1 April 2021		237,003	85,000	185,563	507,566	246,290
Fund balances at 31 March 2022		656,086	85,000	32,382	773,468	507,566

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			
<u>Income and endowments from:</u>				
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
Total income		1,070,081	119,563	1,189,644
<u>Expenditure on:</u>				
Raising funds	8	3,430	-	3,430
Charitable activities	9	842,008	82,930	924,938
Total expenditure		845,438	82,930	928,368
Net income/(expenditure) for the year/ Net movement in funds		224,643	36,633	261,276
Fund balances at 1 April 2020		97,360	148,930	246,290
Fund balances at 31 March 2021		322,003	185,563	507,566

COMMUNITY TRANSPORT SUSSEX

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	15		210,852		171,313
Investments	16		1,000		1,000
			<u>211,852</u>		<u>172,313</u>
Current assets					
Debtors	17	277,553		126,541	
Cash at bank and in hand		460,645		362,139	
		<u>738,198</u>		<u>488,680</u>	
Creditors: amounts falling due within one year	18	(176,582)		(153,427)	
Net current assets			561,616		335,253
Total assets less current liabilities			<u>773,468</u>		<u>507,566</u>
Income funds					
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

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

COMMUNITY TRANSPORT SUSSEX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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

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

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>
Grants receivable for core activities						
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

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	-
	174,757	417

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>
Analysis by fund		
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

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	3,996
Professional fees	-	1,368	1,368	-	1,176	1,176
	<u>284,843</u>	<u>11,403</u>	<u>296,246</u>	<u>215,999</u>	<u>5,172</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>5,172</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)

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
Employment costs	2022	2021
	£	£
Wages and salaries	821,351	638,221
Social security costs	24,830	21,252
Other pension costs	5,965	5,162
	852,146	664,635

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

COMMUNITY TRANSPORT SUSSEX

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

16 Fixed asset investments

	Other investments
Cost or valuation	
At 1 April 2021 & 31 March 2022	1,000
Carrying amount	
At 31 March 2022	1,000
At 31 March 2021	1,000

	2022 £	2021 £
Other investments comprise:		
Investments in subsidiaries	1,000	1,000

17 Debtors

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

18 Creditors: amounts falling due within one year

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

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 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
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

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	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

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
Cash generated from operations	168,227	269,008

25 Analysis of changes in net funds

The charity had no debt during the year.