

Charity registration number 1165527 (England and Wales)

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

# COMMUNITY TRANSPORT SUSSEX

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

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

**Charity number**

1165527

**Company number**

CE005387

**Principal address**

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

**Auditor**

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

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# COMMUNITY TRANSPORT SUSSEX

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# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2025*

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

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

#### **OBJECTIVES**

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

#### **ACTIVITIES FOR ACHIEVING OBJECTIVES**

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

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

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

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

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

#### **Public benefit**

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

#### **Strategies for achieving objectives**

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

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

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

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

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

#### Review of the period

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

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

### FINANCIAL REVIEW

#### Financial Position

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

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

#### Reserves policy

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

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### FUTURE PLANS

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

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

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

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

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

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

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

# COMMUNITY TRANSPORT SUSSEX

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

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

The trustees who served during the year are as follows:

G Patel

A Brock

D Sachon

(Resigned 31 December 2024)

T Harper

(Resigned 01 August 2024)

L Lambert

Y Davies

G Davis

(Resigned 08 January 2025)

J Pudduck

A Dombey

#### Recruitment and appointment of new trustees

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

#### Organisational structure

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

#### Risk management

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

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



A Dombey - Chairperson

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

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

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



# COMMUNITY TRANSPORT SUSSEX

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF COMMUNITY TRANSPORT SUSSEX

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#### Opinion

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

In our opinion, the financial statements:

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

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

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

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

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

# COMMUNITY TRANSPORT SUSSEX

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY TRANSPORT SUSSEX

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#### **Responsibilities of trustees**

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

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

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

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

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

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

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

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

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

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

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

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

# COMMUNITY TRANSPORT SUSSEX

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY TRANSPORT SUSSEX

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

#### Other matters

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

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

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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

*D. Harding*  
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1 - 7 Station Road  
Crawley  
West Sussex  
RH10 1HT

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

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

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

# COMMUNITY TRANSPORT SUSSEX

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

**FOR THE YEAR ENDED 31 MARCH 2025**

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

# COMMUNITY TRANSPORT SUSSEX

## BALANCE SHEET

AS AT 31 MARCH 2025

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

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



.....  
A Dombey  
trustee

# COMMUNITY TRANSPORT SUSSEX

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 MARCH 2025**

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

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

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

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

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

##### 1.2 Going concern

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

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

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

##### 1.3 Charitable funds

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

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

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

##### 1.4 Income

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



# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

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

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

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

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

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

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

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

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

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

All assets costing more than £250 are capitalised.

#### 1.7 Fixed asset investments

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

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

#### 1.8 Impairment of fixed assets

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

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **1 Accounting policies**

**(Continued)**

#### **1.9 Cash and cash equivalents**

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

#### **1.10 Financial instruments**

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

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

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

##### ***Basic financial assets***

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

##### ***Basic financial liabilities***

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

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

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

##### ***Derecognition of financial liabilities***

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

#### **1.11 Provisions**

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

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

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies

(Continued)

##### 1.12 Employee benefits

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

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

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

##### 1.13 Retirement benefits

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

##### 1.14 Leases

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

#### 2 Critical accounting estimates and judgements

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

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

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

#### 3 Donations and grants

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

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 3 Donations and grants

(Continued)

#### Grants receivable for core activities

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

# COMMUNITY TRANSPORT SUSSEX

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

### 4 Income from charitable activities

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

### 5 Income from fundraising income

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

### 6 Income from investments

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

### 7 Other income

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

# COMMUNITY TRANSPORT SUSSEX

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

### 8 Expenditure on raising funds

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

### 9 Expenditure on charitable activities

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

# COMMUNITY TRANSPORT SUSSEX

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

### 10 Support costs allocated to activities

	2025 £	2024 £
Staff costs	276,234	307,902
Depreciation	-	157
Rates	214	180
Insurance	6,977	12,366
Telephone and IT	48,541	48,462
Postage and stationery	2,510	6,172
Rent	42,554	40,338
Travel expenses	9,357	11,827
Sundries	6,847	16,548
Provision for dilapidations	-	21,000
Subscriptions	1,529	2,099
Accountancy and bookkeeping fee	29,544	32,559
Governance costs	35,212	15,265

459,519 514,875

#### Analysed between:

Charitable activities	459,519	514,875
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### 11 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,500	5,800
Depreciation of owned tangible fixed assets	63,935	102,660
Profit on disposal of tangible fixed assets	(2,850)	-

### 12 Trustees

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

### 13 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
131	123

# COMMUNITY TRANSPORT SUSSEX

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

### 13 Employees (Continued)

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

#### Key Management Personnel

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

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

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

### 14 Taxation

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

### 15 Tangible fixed assets

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



# COMMUNITY TRANSPORT SUSSEX

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

### 16 Fixed asset investments

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

	2025 £	2024 £
Other investments comprise:		
Investments in subsidiaries	500	1,000

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

### 17 Debtors

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

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

# COMMUNITY TRANSPORT SUSSEX

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

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

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

### 19 Provisions for liabilities

	2025 £	2024 £
Provision for dilapidations	21,000	21,000

#### Movements on provisions:

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

### 20 Retirement benefit schemes

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

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

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 21 Unrestricted funds - designated

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

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

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

#### 22 Restricted funds

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

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

# COMMUNITY TRANSPORT SUSSEX

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

### 22 Restricted funds (Continued)

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

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

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

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

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

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 23 Unrestricted funds

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

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

COMMUNITY TRANSPORT SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

24 Analysis of net assets between funds

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

# COMMUNITY TRANSPORT SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

### 25 Operating lease commitments

#### Lessee

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

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

### 26 Related party transactions

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

### 27 Cash absorbed by operations

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

### 28 Analysis of changes in net funds

The charity had no material debt during the year.

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