

COMMUNITY MINIBUS ASSOCIATION (WEST SUSSEX)

England & Wales · Charity number 1173818

Details

Other names	WEST SUSSEX MINIBUS
Status	Registered
Legal form	CIO
Registered	2017-07-13
Register	View on the Charity Commission register

Contact

Address	The Old School Car Park School Lane Storrington Pulborough West Sussex RH20 4LL
Phone	01903740282
Email	info@westsussexminibus.org.uk
Website	www.westsussexminibus.org.uk

Activities

Objects: TO PROVIDE TRANSPORT FACILITIES IN WEST SUSSEX FOR PEOPLE WHO HAVE SPECIAL NEED OF SUCH FACILITIES BECAUSE THEY ARE ELDERLY, YOUNG, POOR OR LIVING IN ISOLATED AREAS WHERE THERE ARE NO ADEQUATE PUBLIC TRANSPORT FACILITIES.

Activities: Local community transport service run wholly by unpaid volunteers, - for the public benefit, the relief and assistance to people in need in West Sussex, who may be isolated, in need of community support and who require access to essential needs. - for promotion of social inclusion, community cohesion, integration and voluntary service for all age groups regardless of ability and wealth

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Disability, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People

Geography

- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£122,720	£87,305	-	-
2023-12-31	£82,455	£56,570	-	-
2022-12-31	£70,359	£60,397	-	-
2021-12-31	£39,253	£57,458	-	-
2020-12-31	£35,088	£57,549	-	-

Trustees

Name	Role	Appointed
Alan Jenkins		2025-01-27
Gerry Toner		2020-11-06
Gillian Hughes		2021-08-22
MR A W DOLBY		2017-07-13

COMMUNITY MINIBUS ASSOCIATION (WEST SUSSEX)

England & Wales - Charity number 1173818

Accounts



REGISTERED CHARITY NUMBER: 1173818

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2024
FOR
COMMUNITY MINIBUS ASSOCIATION (WEST SUSSEX)**

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REPORT OF THE TRUSTEES

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1173818

Principal and registered office

The Old School Car Park
School Lane
Storrington
West Sussex RH20 4LL

President and Honorary Vice President

Colonel Sir Brian Barttelot Bt OBE DL
Rt Hon Nick Herbert CBE
Andrew Griffith MP

Trustees

Mr G Toner
Mr A Dolby
Miss G Hughes
Ms K Gibbon

Chairman
Fleet Manager
Honorary Treasurer

Bankers

Barclays Bank plc
Calverley Road Branch
Tunbridge Wells
West Sussex RH12 1DN

Independent Examiners

Chaweevan Williams FCCA
Verdant Accountants Limited
20 - 22 Wenlock Road
London
N1 7GU

REPORT OF THE TRUSTEES

The Trustees present their report and financial statements for the year ended 31st December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102 1A) in preparing the annual report and financial statements.

Trustees - those who served during the year are recorded in the Reference section on page 3.

Charitable Purpose

To provide transport facilities in West Sussex for people who have special need of such facilities because they are elderly, young, poor or living in isolated areas where there are no adequate public transport facilities.

Public Benefit

In achieving our charitable purpose we promote independence and prevent social isolation, particularly in the elderly.

By offering the use of our vehicles to affiliated groups such as Scouts, Schools, Sports Clubs and the Women's Institute we have widened our demographic into other sections of our local communities.

Achievements and Performance

2024 was a positive year building on the progress of 2023 following the pandemic years. There has been continuing progress in communication efforts across all divisions. Coordinators have continued efforts to communicate with their local populations. There has been continual use and assessment of different media channels and increasing social media activity. In some divisions some media are more productive than others but overall there is evidence that these investments and efforts pay dividends.

There is a steady growth in overall minibus user numbers. We reported 634 service users at the end of November 2024, including individual members, carers and affiliated group members supported by 273 volunteer roles of whom 251 are drivers & escorts. Individual passenger numbers are growing while 'affiliate member' numbers are lower than one year previous.

The charity continues to benefit from the generosity of previous passengers and supporters which is detailed elsewhere in the report.

An assessment of the charity website has been initiated and an outline plan agreed to improve it for use by passengers and volunteers. The detail plan is being drafted and a budget will be agreed in early 2025. In parallel we are reviewing the membership data collection and records to support all volunteers, the management board and trustees. Where appropriate we will apply for financial support for new projects as they are agreed.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

A volunteer event held in November 2024 was very well received and we will plan further events across the coming years to support volunteers.

There has been some significant change in long serving volunteers which has served to highlight the importance of a healthy cohort of volunteers. 2024 was also a challenging year for recruiting new trustees and some progress has been made in appointing one new trustee and identification of some possible future candidates. The need for volunteer development has been discussed extensively and we are planning more focused and frequent events to build up communications and morale with the volunteer cohort.

REPORT OF THE TRUSTEES CONTINUED

FINANCIAL REVIEW

2024 has been a good year for the Association with income from individual and affiliate fares increasing more than 10% above 2023 levels. There were also some generous legacies received during the year and higher interest rates contributed to the growth in total income for the year.

Mr Alex Dolby continues to control the cost of running the Minibus fleet which he has successfully done despite the high inflation. The oldest bus in the fleet was due to be replaced in 2024 but due to its deteriorating condition the trustees decided to bring this forward and a new bus was ordered with an expected delivery early in 2023. This date was not met and the new bus arrived in February 2024. Whilst this bus was on order a second discounted bus was offered. As prices were already increasing rapidly the trustees decided to add this second bus to the order.

Expenditure increased significantly above 2023 levels. The two minibuses that were replaced in February increased depreciation costs and the two minibuses being replaced were sold in March and July rather than February which increased depreciation costs further. One of the minibuses being sold required bodywork repairs and painting adding to the servicing and repair costs which were already higher than those in 2023 because a number of major parts of several minibuses required replacement. Publicity and advertising costs were increased in 2024 by the Volunteer Event held in November.

As an all-volunteer charity it is difficult to put a value on the work, commitment and endeavour of all the volunteers. However, if each of the 273 volunteers were to commit to 2 hours of work per week (a very conservative estimate) and if each were paid the minimum wage, then the annual 'value' of this work would be in the region of £300,000.

At the local level, we are grateful for the continued support of a number of Parishes who recognise the work we do in their communities. We continue to encourage those Parishes that do not yet support us, to do so. In addition to the regular Bus Service Operator's Grant (BSOG), we have also received a notable grant from the West Sussex Forum for Accessible Transport of £10,000. These grants comprise a significant contribution to the charity's costs. The divisions have also raised funds and passengers sometimes donate in addition to paying the fares for their trips.

The association has received just over £21,000 from legacies this year. We are always most grateful to those who show their appreciation of the work the charity does, both during their lifetime and afterwards. Local divisional events provide the opportunity to demonstrate our integration with our local communities whilst advertising the availability of the charity's minibuses.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Depreciation policy

Our policy has been to buy Minibuses up to two years old, depreciating them using the reducing balance method at 24% pa since incorporation. In the future a combination of vehicle specification, including Gross Vehicle Weight set against Seating Capacity, individual Driver licence categories and changes in legislation may require adjustment to the general policy. We believe that it may be more cost effective to buy discounted new vehicles in future.

REPORT OF THE TRUSTEES CONTINUED

Risk Management

Should there be a failure in meeting the legislative or insurance requirements placed upon the charity and an incident occurs that places liability with the charity, the resulting costs could eliminate our financial reserves. This risk is mitigated by two key activities; firstly, conformity and compliance with legislation, rules and requirements by volunteers; secondly, maintenance of appropriate insurance.

The Trustees continue to address the risks and rely on Volunteers to conform to our policies and procedures in order to mitigate those risks.

Reserves Policy

As our minibuses become increasingly expensive to buy and with our desire to replace them with electric vehicles as soon as practicable, we operate with significant reserves at present. We would like to replace one or two minibuses per year with greener models that are adapted to suit to the needs of our older passengers. To achieve this, the charity needs to maintain an operating reserve of around £100,000. The charity aims to replace its diesel fuelled vehicles with electric/non-fossil fuel vehicles as soon as these become available at a reasonable price and when charging stations have been installed. The Trustees intend to seek grants and external funding to replace and maintain the Minibus Fleet, but any shortfall has to be bridged by the charity's strategic reserve with the attendant risk to the long-term viability of the charity. The current reserves are therefore judged to be proportionate and appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document :

Community Minibus Association (West Sussex) incorporated in 2017 as a Charitable Incorporated Organisation Foundation Model and adopted a new management structure from 1st October 2017. Our Trustees are elected by their fellow Trustees who aim to provide a good mix of skills and experience.

The Trustee Board meets every two months, or as often as necessary, and takes responsibility for the Governance of the charity

A separate Management Board advises the Trustee Board and includes all the Trustees, Divisional representatives and Managers of other key functions.

The voluntary ethos of the charity and the need to preserve the charity's limited funds has led to the administrative work being done in-house. This has resulted in key volunteers contributing an exceptional amount of time and energy in resolving our operational challenges.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Trustee Board responsibilities for the Financial Statements


The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and 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.

The Trustee Board is also responsible for preparing this report and financial statements in accordance with the Charities Act 2011, the Statement of Recommended Practice: Accounting and Reporting by Charities FRS 102 and in accordance with Financial Reporting Standard 102.

On behalf of the Board

Gerry Toner

Chairman



Date approved by the Board

19/05/25

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted £	Restricted £	2024 Total £	2023 Total £
INCOME FROM:					
Donations and legacies	2	43,401	0	43,401	19,835
Investment Income	3	10,321	0	10,321	5,953
Charitable activities	4	62,564	0	62,564	56,667
Other Income	5	6,435	0	6,435	0
Total		<u>122,720</u>	<u>0</u>	<u>122,720</u>	<u>82,456</u>
EXPENDITURE ON:					
Charitable activities	8	87,305	0	87,305	56,570
Total expenditure		<u>87,305</u>	<u>0</u>	<u>87,305</u>	<u>56,570</u>
Net gains/(losses) on investments	9	1,457	0	1,457	(58)
Net income/(expenditure) before transfers	10	36,872	0	36,872	25,828
Gross transfers between funds		0	0	0	0
Net movement in funds		<u>36,872</u>	<u>0</u>	<u>36,872</u>	<u>25,828</u>
Funds brought forward		367,541	0	367,541	341,713
Total funds c/fwd. 31 December 2024		<u>404,412</u>	<u>0</u>	<u>404,412</u>	<u>367,541</u>

BALANCE SHEET

		2024	2023
		£	£
FIXED ASSETS			
Tangible Assets	11	87,539	41,052
Investments	12	154,046	146,124
		<u>241,585</u>	<u>187,176</u>
CURRENT ASSETS			
Debtors	13	15,666	12,408
Cash at Bank		150,786	170,761
		<u>166,452</u>	<u>183,169</u>
CREDITORS			
Amounts falling due within one year	14	(3,625)	(2,805)
		<u>162,827</u>	<u>180,364</u>
NET CURRENT ASSETS			
		404,412	367,541
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>404,412</u>	<u>367,541</u>
NET ASSETS			
FUNDS			
Unrestricted Funds		204,412	167,541
Designated Fleet Development Fund		200,000	200,000
Total Charity Funds		<u>404,412</u>	<u>367,541</u>

Approved by the Board and signed on its behalf on



Gerry Toner Chairman

Date

17/05/25

The notes on page 11 to 15 form part of these financial statements.

NOTES TO THE ACCOUNTS

Summary of significant accounting policies

Basis of preparation

These accounts have been prepared on the going concern basis and under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with:

The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); the Financial Reporting Standard 102; and with the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement.

I. ACCOUNTING POLICIES

Income

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. It is because of the second criterion that volunteer time is not included in these financial statements, except as a comment in the Trustees' Report

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. The liability is recognised as soon as there is a legal or constructive obligation on the Charity to make a payment.

Investments

Investments are stated at their market value at the balance sheet date.

Tangible Fixed Assets

Tangible fixed assets which can be used for more than one year in excess of £1,000 are capitalised at cost. If the assets are gifted they are valued at the value to the Charity on receipt.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Any gain or loss on disposal is taken to the Statement of Financial Activities.

Minibus	24% on a reducing balance basis
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Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds can be used for the purposes specified by the Trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NOTES TO THE ACCOUNTS CONTINUED

Debtors

Debtors are stated in the balance sheet at estimated net realisable value, which is the invoiced amount less any provisions for bad or doubtful debts.

Creditors

Creditors are stated in the balance sheet at the transaction value, less any impairment known at the year end.

Going concern

The financial statements have been prepared on the going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements.

2. DONATIONS AND LEGACIES

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Donations	5,063	0	5,063	5,290
Legacies	21,022	0	21,022	1,108
Grants	17,316	0	17,316	13,438
	<u>43,401</u>	<u>0</u>	<u>43,401</u>	<u>19,836</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable and dividends	10,321	5,953

4. CHARITABLE ACTIVITIES

	2024	2023
	£	£
Fundraising events	940	1,583
Subscriptions and fares income	61,624	55,085
	<u>62,564</u>	<u>56,668</u>

5. OTHER INCOME

	2024	2023
	£	£
Gain on sale of assets held for charity's own use	6,435	0
	<u>6,435</u>	<u>0</u>

6. TRUSTEES AND RELATED PARTIES

None of the Trustees have been paid any remuneration or received any other benefits during the period.

There have been no related party transactions during the period.

7. STAFF COSTS

There were no paid staff during the period. All the work in running the service was undertaken by Volunteers

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS CONTINUED

8. CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Premises	4,350		4,350	2,551
Meeting Room Hire	375		375	392
Minibus Running Costs	43,524		43,524	32,702
Minibus Depreciation	25,837	0	25,837	12,964
Loss on disposal of assets	0		0	-
Office Running Costs	269	0	269	152
Printing, Postage, Stationery and Telephone	957		957	1,020
Insurance	706		706	634
Marketing	7,895		7,895	4,147
Drivers' Medical Examinations	758		758	199
Volunteer Training	0		0	0
Software Costs	1,462		1,462	1,169
Independent Examiner	500		500	450
Other Expenditure	672		672	190
Costs of Charitable Activities	87,305	0	87,305	56,570

9. GAINS OR LOSSES ON INVESTMENTS

Gain/(loss) on revaluation	1,457	(58)
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10. NET INCOME/(EXPENDITURE)

	2024	2023
	£	£
Net expenditure is stated after charging:		
Independent Examiner remuneration	500	450
Depreciation on owned assets	25,837	12,964

11. TANGIBLE FIXED ASSETS

	2024	2023
	£	£
COST		
Cost and valuation	168,961	168,962
Additions	76,144	0
Cost eliminated on disposal	22,895	0
At 31 December 2024	222,210	168,962
DEPRECIATION		
At beginning of period	127,910	114,946
Charge for year	25,837	12,964
Depreciation eliminated on disposal	19,076	0
At 31 December 2024	134,671	127,910
NET BOOK VALUE		
At 31 December 2024	87,539	41,052
At 31 December 2023	41,052	54,016

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS CONTINUED

12. INVESTMENTS	2024	2023
	£	£
Bonds	150,592	144,127
Shares	3,454	1,997
	<u>154,046</u>	<u>146,124</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Prepayments	12,851	10,622
Other Debtors	2,815	1,786
	<u>15,666</u>	<u>12,408</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Creditors	1,145	1,235
Deferred Income	1,820	1,120
Accruals	660	450
	<u>3,625</u>	<u>2,805</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS	2024	2023
	Total	Total
	£	£
Fixed Assets	87,539	41,052
Current Assets	320,498	329,293
Current Liabilities	(3,625)	(2,805)
	<u>404,412</u>	<u>367,540</u>

16. MOVEMENT IN FUNDS	At			Inter fund	At
	01.01.24	Income	Expenditure	transfers	31.12.24
	£	£	£	£	£
Unrestricted Funds					
General Fund	167,540	122,720	(85,848)	76,144	280,555
Designated Fleet Development Fund	200,000			(76,144)	123,856
Restricted Fund	0	0	0	0	0
TOTAL FUNDS	<u>367,540</u>	<u>122,720</u>	<u>(85,848)</u>	<u>0</u>	<u>404,412</u>

17. STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE 2023

STATEMENT OF FINANCIAL ACTIVITIES

		2023		
	Note	Unrestricted	Restricted	Total
INCOME FROM:				
Donations and legacies	2	19,836	0	19,836
Investment Income	3	5,953	0	5,953
Charitable activities	4	56,668	0	56,668
Other Income	5	0	0	0
Total Income		<u>82,457</u>	<u>0</u>	<u>82,457</u>
EXPENDITURE ON:				
Charitable activities	8	56,570	0	56,570
Total expenditure		<u>56,570</u>	<u>0</u>	<u>56,570</u>
Net gains/(losses) on investments	9	(58)	0	(58)
Net income/(expenditure) before transfers	10	25,828	0	25,828
Gross transfers between funds		0	0	0
Net movement in funds		<u>25,828</u>	<u>0</u>	<u>25,828</u>
Funds brought forward		341,713	0	341,713
Total funds c/fwd 31 December 2023		<u>367,541</u>	<u>0</u>	<u>367,541</u>

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

Independent examiner's report to the trustees of the Community Minibus Association (West Sussex) (charity no.1173818) on the accounts for the year ended 31st December 2024.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that, in any material respect

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Chaweevan Williams FCCA
Verdant Accountants Limited
20 - 22 Wenlock Road
London
N1 7GU

Date: 21st May 2025

COMMUNITY MINIBUS ASSOCIATION (WEST SUSSEX)

England & Wales - Charity number 1173818

Accounts



REGISTERED CHARITY NUMBER: 1173818

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2023
FOR
COMMUNITY MINIBUS ASSOCIATION (WEST SUSSEX)**

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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REPORT OF THE TRUSTEES

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

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Principal and registered office

The Old School Car Park

School Lane

Storrington

West Sussex RH20 4LL

President and Honorary Vice President

Colonel Sir Brian Barttelot Bt OBE DL

Rt Hon Nick Herbert CBE

Andrew Griffith MP

Trustees

Mr G Toner

Mr A Dolby

Miss G Hughes

Mr S O'Dowd (resigned 27 December 2023)

Ms K Gibbon

Chairman

Fleet Manager

Honorary Treasurer

Local Co-ordinator

Bankers

Barclays Bank plc

Calverley Road Branch

Tunbridge Wells

West Sussex RH12 1DN

Independent Examiners

Chaweevan Williams FCCA

Verdant Accountants Limited

20 - 22 Wenlock Road

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REPORT OF THE TRUSTEES

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Trustees - those who served during the year are recorded in the Reference section on page 3.

Charitable Purpose

To provide transport facilities in West Sussex for people who have special need of such facilities because they are elderly, young, poor or living in isolated areas where there are no adequate public transport facilities.

Public Benefit

In achieving our charitable purpose we promote independence and prevent social isolation, particularly in the elderly.

By offering the use of our vehicles to affiliated groups such as Scouts, Schools, Sports Clubs and the Women's Institute we have widened our demographic into other sections of our local communities.

Achievements and Performance

2023 was a positive year given the context of the preceding years. There has been continuing progress in communication efforts across all divisions. This has been primarily in using new media channels and increasing social media activity. In some divisions some media are more productive than others but overall there is evidence that these investments and efforts pay dividends. We will continue to explore new ways of communicating with potential charity passengers and volunteers.

There is a steady growth in passenger numbers however, it is not yet returned to the high point of January 2019. Having raised fares there is a positive return financially and there are grounds to plan for a more solid financial footing going forward. While income is comparable to 2019 passenger numbers are still lower and it may take 1+ years to achieve that recovery. The charity continues to benefit from the generosity of previous passengers and supporters.

We reported 621 users including individual members, carers and affiliated group members supported by 303 volunteer roles of whom 245 are drivers & escorts. Some volunteers cover more than one role.

We are in final stages of planning for 2024 and will introduce two new vehicles in the Spring. We have also initiated an assessment of a project to upgrade the website to further support more effective passenger and volunteers service access and communications. We will endeavour to seek financial support for new projects as they are agreed. Vehicle mileage records continue to be vital for maintaining our regular application for the Bus Service Operators grant (BSOG).

There are some challenges in regard to recruiting new trustees and the current trustees are discussing new ideas about involving volunteers in a wider basis to encourage potential recruits for the future.

REPORT OF THE TRUSTEES CONTINUED

FINANCIAL REVIEW

2023 was the second full year of operation after the Covid-19 pandemic and the hope was that income would return to levels close to 2019 income. Individual fare income eventually exceeded the 2019 figure by just over 4% with individual annual members reaching just over 500 by the end of the year. Affiliate bus fares have also exceeded 2019 levels but were considerably boosted by a Billingshurst walking group hiring a minibus for a trip to Wales.

High fuel prices continued into 2023 forming over 20% of the expenditure. Several of the buses needed major repairs but vehicle insurance did not increase significantly on renewal. The marketing costs were close to 2022 levels but different publications were used in some divisional areas to try and reach more people in each region.

Mr Alex Dolby continues to control the cost of running the Minibus fleet which he has successfully done despite the high inflation. The oldest bus in the fleet was due to be replaced in 2024 but due to its deteriorating condition the trustees decided to bring this forward and a new bus was ordered with an expected delivery early in 2023. This date was not met and the new bus has only been received in February 2024. Whilst this bus was on order a second discounted bus was offered. As prices were already increasing rapidly the trustees decided to add this second bus to the order and it also arrived in February 2024.

As an all-volunteer charity it is difficult to put a value on the work, commitment and endeavour of all the volunteers. However, if each of the 268 volunteers were to commit to 2 hours of work per week (a very conservative estimate) and if each were paid the minimum wage, then the annual 'value' of this work would be in the region of £268,000.

At the local level, we are grateful for the continued support of a number of Parishes who recognise the work we do in their communities. We continue to encourage those Parishes that do not yet support us, to do so. In addition to the regular Bus Service Operator's Grant (BSOG), we have also received a notable grant from the West Sussex Forum for Accessible Transport of £10,000. These grants comprise a significant contribution to the charity's costs. The divisions have also raised funds and passengers sometimes donate in addition to paying the fares for their trips.

The association has received just over £1,000 from legacies this year. We are always most grateful to those who show their appreciation of the work the charity does, both during their lifetime and afterwards. Local divisional events provide the opportunity to demonstrate our integration with our local communities whilst advertising the availability of the charity's minibuses.

Depreciation policy

Our policy has been to buy Minibuses up to two years old, depreciating them using the reducing balance method at 24% pa since incorporation. In the future a combination of vehicle specification, including Gross Vehicle Weight set against Seating Capacity, individual Driver licence categories and changes in legislation may require adjustment to the general policy. We believe that it may be more cost effective to buy discounted new vehicles in future.

REPORT OF THE TRUSTEES CONTINUED

Risk Management

Should there be a failure in meeting the legislative or insurance requirements placed upon the charity and an incident occurs that places liability with the charity, the resulting costs could eliminate our financial reserves. This risk is mitigated by two key activities; firstly, conformity and compliance with legislation, rules and requirements by volunteers; secondly, maintenance of appropriate insurance.

The Trustees continue to address the risks and rely on Volunteers to conform to our policies and procedures in order to mitigate those risks.

Reserves Policy

As our minibuses become increasingly expensive to buy and with our desire to replace them with electric vehicles as soon as practicable, we operate with significant reserves at present. We would like to replace one or two minibuses per year with greener models that are adapted to suit to the needs of our older passengers. To achieve this, the charity needs to maintain an operating reserve of around £100,000. The charity aims to replace its diesel fuelled vehicles with electric/non-fossil fuel vehicles as soon as these become available at a reasonable price and when charging stations have been installed. The Trustees intend to seek grants and external funding to replace and maintain the Minibus Fleet, but any shortfall has to be bridged by the charity's strategic reserve with the attendant risk to the long-term viability of the charity. The current reserves are therefore judged to be proportionate and appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document :

Community Minibus Association (West Sussex) incorporated in 2017 as a Charitable Incorporated Organisation Foundation Model and adopted a new management structure from 1st October 2017. Our Trustees are elected by their fellow Trustees who aim to provide a good mix of skills and experience.

The Trustee Board meets every two months, or as often as necessary, and takes responsibility for the Governance of the charity

A separate Management Board advises the Trustee Board and includes all the Trustees, Divisional representatives and Managers of other key functions.

The voluntary ethos of the charity and the need to preserve the charity's limited funds has led to the administrative work being done in-house. This has resulted in key volunteers contributing an exceptional amount of time and energy in resolving our operational challenges.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Trustee Board responsibilities for the Financial Statements

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and 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.

The Trustee Board is also responsible for preparing this report and financial statements in accordance with the Charities Act 2011, the Statement of Recommended Practice: Accounting and Reporting by Charities FRS 102 and in accordance with Financial Reporting Standard 102.

On behalf of the Board



Gerry Toner

Chairman

Date approved by the Board

22/04/24

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted £	Restricted £	2023 Total £	2022 Total £
INCOME FROM:					
Donations and legacies	2	19,835	0	19,835	27,179
Investment Income	3	5,953	0	5,953	2,848
Charitable activities	4	56,667	0	56,667	40,332
Other Income	5	0	0	0	0
Total		82,455	0	82,455	70,359
EXPENDITURE ON:					
Charitable activities	8	56,570	0	56,570	60,397
Total expenditure		56,570	0	56,570	60,397
Net gains/(losses) on investments	9	(58)	0	(58)	(363)
Net income/(expenditure) before transfers	10	25,827	0	25,827	9,598
Gross transfers between funds		0	0	0	0
Net movement in funds		25,827	0	25,827	9,598
Funds brought forward		341,713	0	341,713	332,115
Total funds c/fwd. 31 December 2023		367,541	0	367,541	341,713

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

BALANCE SHEET

		2023	2022
		£	£
FIXED ASSETS			
Tangible Assets	11	41,052	54,015
Investments	12	146,124	143,055
		<u>187,176</u>	<u>197,070</u>
CURRENT ASSETS			
Debtors	13	12,408	11,515
Cash at Bank		170,761	135,768
		<u>183,169</u>	<u>147,283</u>
CREDITORS			
Amounts falling due within one year	14	(2,805)	(2,641)
		<u>180,364</u>	<u>144,643</u>
NET CURRENT ASSETS			
		367,541	341,713
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>367,541</u>	<u>341,713</u>
FUNDS			
Unrestricted Funds		167,541	141,713
Designated Fleet Development Fund		200,000	200,000
Total Charity Funds		<u>367,541</u>	<u>341,713</u>

Approved by the Board and signed on its behalf on



Gerry Toner

Chairman

Date

22/04/24

The notes on page 10 to 14 form part of these financial statements.

NOTES TO THE ACCOUNTS

Summary of significant accounting policies

Basis of preparation

These accounts have been prepared on the going concern basis and under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with:

The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); the Financial Reporting Standard 102; and with the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement.

I. ACCOUNTING POLICIES

Income

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. It is because of the second criterion that volunteer time is not included in these financial statements, except as a comment in the Trustees' Report

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. The liability is recognised as soon as there is a legal or constructive obligation on the Charity to make a payment.

Investments

Investments are stated at their market value at the balance sheet date.

Tangible Fixed Assets

Tangible fixed assets which can be used for more than one year in excess of £1,000 are capitalised at cost. If the assets are gifted they are valued at the value to the Charity on receipt.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Any gain or loss on disposal is taken to the Statement of Financial Activities.

Minibus	24% on a reducing balance basis
---------	---------------------------------

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds can be used for the purposes specified by the Trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NOTES TO THE ACCOUNTS CONTINUED

Debtors

Debtors are stated in the balance sheet at estimated net realisable value, which is the invoiced amount less any provisions for bad or doubtful debts.

Creditors

Creditors are stated in the balance sheet at the transaction value, less any impairment known at the year end.

Going concern

The financial statements have been prepared on the going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements.

2. DONATIONS AND LEGACIES

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Donations	5,290	0	5,290	16,690
Legacies	1,108	0	1,108	2,052
Grants	13,438	0	13,438	8,438
	<u>19,835</u>	<u>0</u>	<u>19,835</u>	<u>27,179</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable and dividends	5,953	2,848

4. CHARITABLE ACTIVITIES

	2023	2022
	£	£
Fundraising events	1,583	1,237
Subscriptions and fares income	55,085	39,095
	<u>56,667</u>	<u>40,332</u>

5. OTHER INCOME

	2023	2022
	£	£
Gain on sale of assets held for charity's own use	0	0
	<u>0</u>	<u>0</u>

6. TRUSTEES AND RELATED PARTIES

None of the Trustees have been paid any remuneration or received any other benefits during the period.

There have been no related party transactions during the period.

7. STAFF COSTS

There were no paid staff during the period. All the work in running the service was undertaken by Volunteers

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

NOTES TO THE ACCOUNTS CONTINUED

8. CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Premises	2,551		2,551	3,571
Meeting Room Hire	392		392	249
Minibus Running Costs	32,702		32,702	31,923
Minibus Depreciation	12,964	0	12,964	17,105
Loss on disposal of assets	0		0	-
Office Running Costs	151	0	152	120
Printing, Postage, Stationery and Telephone	1,020		1,020	725
Insurance	634		634	598
Marketing	4,147		4,147	4,064
Drivers' Medical Examinations	199		199	598
Volunteer Training	0		0	0
Software Costs	1,169		1,169	802
Independent Examiner	450		450	400
Other Expenditure	190		190	242
Costs of Charitable Activities	56,570	0	56,570	60,397

9. GAINS OR LOSSES ON INVESTMENTS

Gain/(loss) on revaluation	(58)	(363)
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10. NET INCOME/(EXPENDITURE)

	2022	2021
	£	£
Net expenditure is stated after charging:		
Independent Examiner remuneration	450	400
Depreciation on owned assets	12,964	17,105

11. TANGIBLE FIXED ASSETS

	MINIBUSES	
	2023	2022
	£	£
COST		
Cost and valuation	168,962	168,962
Additions	0	0
Cost eliminated on disposal	0	0
At 31 December 2023	168,962	168,962
DEPRECIATION		
At beginning of period	114,946	97,841
Charge for year	12,964	17,105
Depreciation eliminated on disposal	0	0
At 31 December 2023	127,910	114,946
NET BOOK VALUE		
At 31 December 2023	41,052	54,016
At 31 December 2022	54,016	71,121

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

NOTES TO THE ACCOUNTS CONTINUED

12. INVESTMENTS	2023	2022
	£	£
Bonds	144,127	141,000
Shares	1,997	2,055
	<u>146,124</u>	<u>143,055</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Prepayments	10,622	9,844
Other Debtors	1,786	1,671
	<u>12,408</u>	<u>11,515</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Creditors	1,235	1,241
Deferred Income	1,120	1,000
Accruals	450	400
	<u>2,805</u>	<u>2,641</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS	2023	2022
	Total	Total
	£	£
Fixed Assets	41,052	54,015
Current Assets	329,293	290,338
Current Liabilities	(2,805)	(2,641)
	<u>367,541</u>	<u>341,712</u>

16. MOVEMENT IN FUNDS	At			Inter fund	At
	01.01.23	Income	Expenditure	transfers	31.12.23
	£	£	£	£	£
Unrestricted Funds					
General Fund	141,713	82,455	(56,628)	0	167,540
Designated Fleet Development Fund	200,000				200,000
Restricted Fund	0	0	0	0	0
TOTAL FUNDS	<u>341,713</u>	<u>82,455</u>	<u>(56,628)</u>	<u>0</u>	<u>367,540</u>

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

17. STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE 2022

STATEMENT OF FINANCIAL ACTIVITIES

		2022		
	Note	Unrestricted	Restricted	Total
INCOME FROM:				
Donations and legacies	2	32,179	(5,000)	27,179
Investment Income	3	2,848	0	2,848
Charitable activities	4	40,332	0	40,332
Other Income	5	0	0	0
Total Income		75,359	(5,000)	70,359
EXPENDITURE ON:				
Charitable activities	8	60,397	0	60,397
Total expenditure		60,397	0	60,397
Net gains/(losses) on investments	9	(363)	0	(363)
Net income/(expenditure) before transfer	10	14,598	(5,000)	9,598
Gross transfers between funds		0	0	0
Net movement in funds		14,598	(5,000)	9,598
Funds brought forward		332,115	0	332,115
Total funds c/fwd 31 December 2022		346,713	(5,000)	341,713

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts for the year ended 31st December 2023.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that, in any material respect

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or

- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Chaweevan Williams FCCA
Verdant Accountants Limited
20 - 22 Wenlock Road
London
N1 7GU

Date: 23 April 2024

COMMUNITY MINIBUS ASSOCIATION (WEST SUSSEX)

England & Wales - Charity number 1173818

Accounts



REGISTERED CHARITY NUMBER: 1173818

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2022
FOR
COMMUNITY MINIBUS ASSOCIATION (WEST SUSSEX)**

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Report of the Trustees	3 to 6
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Balance Sheet	8
Notes to the Financial Statements	9 to 13
Report of the Independent Examiner	14

REPORT OF THE TRUSTEES

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1173818

Principal and registered office

The Old School Car Park
School Lane
Storrington
West Sussex RH20 4LL

President and Honorary Vice President

Colonel Sir Brian Barttelot Bt OBE DL
Rt Hon Nick Herbert CBE
Andrew Griffin MP

Trustees

Mr G Toner

Mr A Dolby

Miss G Hughes

Mr S O'Dowd

Mr R Francis

(resigned 29 December 2022)

Ms K Gibbon

Chairman

Fleet Manager

Honorary Treasurer

Local Co-ordinator

Bankers

Barclays Bank plc

Calverley Road Branch

Tunbridge Wells

West Sussex RH12 1DN

Independent Examiners

Chaweevan Williams FCCA

167 Clarence Avenue,

New Malden

Surrey

KT3 3TX

REPORT OF THE TRUSTEES

The Trustees present their report and financial statements for the year ended 31st December 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102 IA) in preparing the annual report and financial statements.

Trustees - those who served during the year are recorded in the Reference section on page 3.

Charitable Purpose

To provide transport facilities in West Sussex for people who have special need of such facilities because they are elderly, young, poor or living in isolated areas where there are no adequate public transport facilities.

Public Benefit

In achieving our charitable purpose we promote independence and prevent social isolation, particularly in the elderly.

By offering the use of our vehicles to affiliated groups such as Scouts, Schools Sports Club and the Women's Institute we have widened our demographic into other sections of our local communities.

Achievements and Performance

Persistent work has brought about necessary improvements to the internal communications of the charity. The charity's website is now a reliable source for information and includes access for stakeholders to important references, policies and decisions. At the end of the year, the association upgraded an app on the website that provides detailed analysis of users of the website including key words and analytics tracking. This will assist in further improvements and marketing strategies.

Another area where steady progress has been made is the Charity's Personnel Database. The Database now provides the Trustee and Management Boards with useful information. It also allows the tracking of Driver licence checks and our ongoing Driver Assessment Program. On 31st December 2022 there were some 570 registered Passengers and beneficiaries of the charity, supported by 289 Volunteers, of which some 231 are Drivers and Passenger Escorts.

2022 was a year of mixed fortunes as the impact of the pandemic was still evident but there were also signs of recovery. Over the year there was a progressive but modest uplift in performance. Without the generous donation from Watersmead Charity (Body Shop's charity) a loss would have been made but with the prospect that it could be limited to a smaller level than previous years. Trustees acted to reduce as much cost as practicable to limit the impact on our funds overall. Significant efforts to raise funds via grant applications were relatively successful and budgeting was conservative to ensure costs were kept as low as possible.

Marketing efforts were stepped during the latter half of 2022 and local divisions adopted increasing use of print and social media. This was an investment in the future as much as any attempt to recruit immediate new passengers.

REPORT OF THE TRUSTEES CONTINUED

FINANCIAL REVIEW

2022 was the first full year of operation after the Covid-19 pandemic as journeys in 2021 only occurred during the second half of the year. During 2022, passenger levels slowly increased as the year progressed and by the end of the year fares were about 75% of levels in 2019 and new members (individuals and associate groups) joined all through the year. Affiliate groups made good use of the minibuses in several of the divisions.

The most significant cost increase was fuel in line with operating for the full year and the pump prices. Several of the buses needed major repairs but vehicle insurance did not increase on renewal. The marketing costs were increased to reach potential passengers in all of the divisions.

Mr Alex Dolby continues to control the cost of running the Minibus fleet which he has successfully done despite the high inflation. The oldest bus in the fleet was due to be replaced in 2024 but due to its deteriorating condition the trustees decided to bring this forward and a new bus is on order with expected delivery early in 2023.

As an all-volunteer charity it is difficult to put a value on the work, commitment and endeavour of all the volunteers. However, if each of the 289 volunteers were to commit to 2 hours of work per week (a very conservative estimate) and if each were paid the minimum wage, then the annual 'value' of this work would be in the region of £264,000.

At the local level, we are grateful for the continued support of a number of Parishes who recognise the work we do in their communities. We continue to encourage those Parishes that do not yet support us, to do so. In addition to the regular Bus Service Operator's Grant (BSOG), we have also received a notable grant from the West Sussex Forum for Accessible Transport £10,000. These grants comprise a significant contribution to the charity's costs. Watersmead Charitable Trust made a very generous donation of £10,000 in March. The divisions have also raised funds and passengers sometimes donate in addition to paying the fares for their trips.

The association has received just over £2,000 from legacies this year. We are always most grateful to those who show their appreciation of the work the charity does, both during their lifetime and afterwards. Local divisional events provide the opportunity to demonstrate our integration with our local communities whilst advertising the availability of the charity's Minibuses

Depreciation policy

Our policy has been to buy Minibuses up to two years old, depreciating them using the reducing balance method at 24% pa since incorporation. In the future a combination of vehicle specification, including Gross Vehicle Weight set against Seating Capacity, individual Driver licence categories and changes in legislation may require adjustment to the general policy. We believe that it may be more cost effective to buy discounted new vehicles in future.

Risk Management

Should there be a failure in meeting the legislative or insurance requirements placed upon the charity and an incident occurs that places liability with the charity, the resulting costs could eliminate our financial reserves. This risk is mitigated by two key activities; firstly, conformity and compliance with legislation, rules and requirements by volunteers; secondly, maintenance of appropriate insurance

The Trustees continue to address the risks and rely on Volunteers to conform to our policies and procedures in order to mitigate those risks

REPORT OF THE TRUSTEES CONTINUED

Reserves Policy

As our minibuses become increasingly expensive to buy and with our desire to replace them with electric vehicles as soon as practicable, we operate with significant reserves at present. We would like to replace one or two minibuses per year with greener models that are adapted to suit to the needs of our older passengers. To achieve this, the charity needs to maintain an operating reserve of around £100,000

The charity aims to replace its diesel fuelled vehicles with electric/non-fossil fuel vehicles as soon as these become available at a reasonable price and when charging stations have been installed. The Trustees intend to seek grants and external funding to replace and maintain the Minibus Fleet, but any shortfall has to be bridged by the charity's strategic reserve with the attendant risk to the long-term viability of the charity. The current reserves are therefore judged to be proportionate and appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document an

Community Minibus Association (West Sussex) incorporated in 2017 as a Charitable Incorporated Organisation Foundation Model and adopted a new management structure from 1st October 2017. Our Trustees are elected by their fellow Trustees who aim to provide a good mix of skills and experience.

The Trustee Board meets every two months, or as often as necessary, and takes responsibility for the Governance of the charity

A separate Management Board advises the Trustee Board and includes all the Trustees, Divisional representatives and Managers of other key functions.

The voluntary ethos of the charity and the need to preserve the charity's limited funds has led to the administrative work being done in-house. This has resulted in key volunteers contributing an exceptional amount of time and energy in resolving our operational challenges.

Trustee Board responsibilities for the Financial Statements

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and 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.

The Trustee Board is also responsible for preparing this report and financial statements in accordance with the Charities Act 2011, the Statement of Recommended Practice: Accounting and Reporting by Charities FRS 102 and in accordance with Financial Reporting Standard 102.

On behalf of the Board



Gerry Toner

Chairman

Date approved by the Board

21.04.23

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted £	Restricted £	2022 Total £	2021 Total £
INCOME FROM:					
Donations and legacies	2	32,179	(5,000)	27,179	20,838
Investment Income	3	2,848	0	2,848	3,209
Charitable activities	4	40,332	0	40,332	15,206
Other Income	5	0	0	0	0
Total		75,359	(5,000)	70,359	39,253
EXPENDITURE ON:					
Charitable activities	8	60,397	0	60,397	57,458
Total expenditure		60,397	0	60,397	57,458
Net gains/(losses) on investments	9	(363)	0	(363)	522
Net income/(expenditure) before transfers	10	14,598	(5,000)	9,598	(17,682)
Gross transfers between funds		0	0	0	0
Net movement in funds		14,598	(5,000)	9,598	(17,682)
Funds brought forward		332,115	0	332,115	349,797
Total funds c/fwd. 31 December 2022		346,713	(5,000)	341,713	332,115

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

BALANCE SHEET

		2022	2021
		£	£
FIXED ASSETS			
Tangible Assets	11	54,015	71,121
Investments	12	<u>143,055</u>	<u>163,378</u>
		197,070	234,499
CURRENT ASSETS			
Debtors	13	11,515	10,706
Cash at Bank		<u>135,768</u>	<u>88,684</u>
		<u>147,283</u>	<u>99,390</u>
CREDITORS			
Amounts falling due within one year	14	(2,641)	(1,774)
		<u>144,643</u>	<u>97,616</u>
NET CURRENT ASSETS			
		341,713	332,115
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>341,713</u>	<u>332,115</u>
NET ASSETS			
		<u>341,713</u>	<u>332,115</u>
FUNDS			
Unrestricted Funds		141,713	132,115
Designated Fleet Development Fund		<u>200,000</u>	<u>200,000</u>
Total Charity Funds		<u>341,713</u>	<u>332,115</u>

Approved by the Board and signed on its behalf on



24. 04. 23

Gerry Toner

Chairman

The notes on page 9 to 12 form part of these financial statements.

NOTES TO THE ACCOUNTS

Summary of significant accounting policies

Basis of preparation

These accounts have been prepared on the going concern basis and under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with:

The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); the Financial Reporting Standard 102; and with the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement.

1. ACCOUNTING POLICIES

Income

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. It is because of the second criterion that volunteer time is not included in these financial statements, except as a comment in the Trustees' Report

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. The liability is recognised as soon as there is a legal or constructive obligation on the Charity to make a payment.

Investments

Investments are stated at their market value at the balance sheet date.

Tangible Fixed Assets

Tangible fixed assets which can be used for more than one year in excess of £1,000 are capitalised at cost. If the assets are gifted they are valued at the value to the Charity on receipt.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Any gain or loss on disposal is taken to the Statement of Financial Activities.

Minibus	24% on a reducing balance basis
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Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds can be used for the purposes specified by the Trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NOTES TO THE ACCOUNTS CONTINUED

Debtors

Debtors are stated in the balance sheet at estimated net realisable value, which is the invoiced amount less any provisions for bad or doubtful debts.

Creditors

Creditors are stated in the balance sheet at the transaction value, less any impairment known at the year end.

Going concern

The financial statements have been prepared on the going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements.

2. DONATIONS AND LEGACIES

	Unrestricted £	Restricted £	2022 £	2021 £
Donations	16,690	0	16,690	2,400
Legacies	2,052	0	2,052	0
Grants	13,438	(5,000)	8,438	18,438
	<u>32,179</u>	<u>(5,000)</u>	<u>27,179</u>	<u>20,838</u>

3. INVESTMENT INCOME

	2022 £	2021 £
Interest receivable and dividends	2,848	3,209

4. CHARITABLE ACTIVITIES

	2022 £	2021 £
Fundraising events	1,237	2,250
Subscriptions and fares income	39,095	12,956
	<u>40,332</u>	<u>15,206</u>

5. OTHER INCOME

	2022 £	2021 £
Gain on sale of assets held for charity's own use	0	0
	<u>0</u>	<u>0</u>

6. TRUSTEES AND RELATED PARTIES

None of the Trustees have been paid any remuneration or received any other benefits during the period.

There have been no related party transactions during the period.

7. STAFF COSTS

There were no paid staff during the period. All the work in running the service was undertaken by Volunteers

NOTES TO THE ACCOUNTS CONTINUED

8. CHARITABLE ACTIVITIES	Unrestricted	Restricted	2022	2021
	£	£	£	£
Premises	3,571		3,571	3,605
Meeting Room Hire	249		249	172
Minibus Running Costs	31,923		31,923	23,837
Minibus Depreciation	17,105	0	17,105	22,784
Loss on disposal of assets	0		0	951
Office Running Costs	120	0	120	90
Printing, Postage, Stationery and Telephone	725		725	820
Insurance	598		598	182
Marketing	4,064		4,064	2,041
Drivers' Medical Examinations	598		598	528
Volunteer Training	0		0	0
Software Costs	802		802	2,045
Independent Examiner	400		400	400
Other Expenditure	242		242	3
Costs of Charitable Activities	<u>60,397</u>	<u>0</u>	<u>60,397</u>	<u>57,458</u>

9. GAINS OR LOSSES ON INVESTMENTS

Gain/(loss) on revaluation		<u>(363)</u>	<u>522</u>
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10. NET INCOME/(EXPENDITURE)

	2022	2021
	£	£
Net expenditure is stated after charging:		
Independent Examiner remuneration	400	400
Depreciation on owned assets	<u>17,105</u>	<u>22,784</u>

11. TANGIBLE FIXED ASSETS

	MINIBUSES	
	2022	2021
	£	£
COST		
Cost and valuation	168,962	180,760
Additions	0	0
Cost eliminated on disposal	0	11,798
At 31 December 2022	<u>168,962</u>	<u>168,962</u>
DEPRECIATION		
At beginning of period	97,841	82,279
Charge for year	17,105	22,784
Depreciation eliminated on disposal	0	7,222
At 31 December 2022	<u>114,946</u>	<u>97,841</u>
NET BOOK VALUE		
At 31 December 2022	<u>54,015</u>	<u>71,121</u>
At 31 December 2021	<u>71,121</u>	<u>98,481</u>

NOTES TO THE ACCOUNTS CONTINUED

12. INVESTMENTS

	2022	2021
	£	£
Bonds	141,000	160,960
Shares	2,055	2,418
	<u>143,055</u>	<u>163,378</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments	9,844	8,963
Other Debtors	1,671	1,742
	<u>11,515</u>	<u>10,705</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Creditors	1,241	1,168
Deferred Income	1,000	246
Accruals	400	360
	<u>2,641</u>	<u>1,774</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2022	2021
	Total	Total
	£	£
Fixed Assets	54,015	71,121
Current Assets	290,338	262,768
Current Liabilities	(2,641)	(1,774)
	<u>341,713</u>	<u>332,115</u>

16. MOVEMENT IN FUNDS

	At 01.01.22	Income	Expenditure	Inter fund transfers	At 31.12.22
	£	£	£	£	£
Unrestricted Funds					
General Fund	127,115	75,359	(60,761)	0	141,713
Designated Fleet Development Fund	200,000				200,000
Restricted Fund	5,000	(5,000)	0	0	0
TOTAL FUNDS	<u>332,115</u>	<u>70,359</u>	<u>(60,761)</u>	<u>0</u>	<u>341,713</u>

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

17. STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE 2021

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted	Restricted	2021 Total
INCOME FROM:				
Donations and legacies	2	15,838	5,000	20,838
Investment Income	3	3,209	0	3,209
Charitable activities	4	15,206	0	15,206
Other Income	5	0	0	0
Total Income		34,253	5,000	39,253
EXPENDITURE ON:				
Charitable activities	8	57,457	0	57,457
Total expenditure		57,457	0	57,457
Net gains/(losses) on investments	9	522	0	522
Net income/(expenditure) before transfers	10	(22,682)	5,000	(17,682)
Gross transfers between funds		0	0	0
Net movement in funds		(22,682)	5,000	(17,682)
Funds brought forward		349,797	0	349,797
Total funds c/fwd 31 December 2021		327,115	5,000	332,115

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts for the year ended 31st December 2022.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that, in any material respect

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or

- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Chaweevan Williams FCCA
Verdant Accountants Limited
167 Clarence Avenue
New Malden
Surrey
KT3 3TX

Date: 24 April 2023

COMMUNITY MINIBUS ASSOCIATION (WEST SUSSEX)

England & Wales - Charity number 1173818

Accounts



REGISTERED CHARITY NUMBER: 1173818

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2021
FOR
COMMUNITY MINIBUS ASSOCIATION (WEST SUSSEX)**

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

REPORT OF THE TRUSTEES

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1173818

Principal and registered office

The Old School Car Park
School Lane
Storrington
West Sussex RH20 4LL

President and Honorary Vice President

Colonel Sir Brian Barttelot Bt OBE DL
Rt Hon Nick Herbert CBE
Andrew Griffin MP

Trustees

Mr G Toner

Mr A Dolby

Mrs H Turner (resigned 31 August 2021)

Miss G Hughes (appointed 01 September 2021)

Mr A Frostick (appointed 27 September 2021 and resigned 21 November 2021)

Mr S O'Dowd

Mr R Francis

Ms K Gibbon (appointed 22 February 2021)

Chairman

Fleet Manager

Honorary Treasurer

Honorary Treasurer

Honorary Secretary

Local Co-ordinator

Bankers

Barclays Bank plc
Calverley Road Branch
Tunbridge Wells
West Sussex RH12 1DN

Independent Examiners

Chaweevan Williams FCCA
167 Clarence Avenue,
New Malden
Surrey
KT3 3TX

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

REPORT OF THE TRUSTEES

The Trustees present their report and financial statements for the year ended 31st December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102 IA) in preparing the annual report and financial statements.

Trustees - those who served during the year are recorded in the Reference section on page 3.

Charitable Purpose

To provide transport facilities in West Sussex for people who have special need of such facilities because they are elderly, young, poor or living in isolated areas where there are no adequate public transport facilities.

Public Benefit

In achieving our charitable purpose we promote independence and prevent social isolation, particularly in the elderly.

By offering the use of our vehicles to affiliated groups such as Scouts, Schools Sports Club and the Women's Institute we have widened our demographic into other sections of our local communities. During summer 2020 we were able to help the NHS by transporting individual passengers to local surgeries for urgent doctors' appointments.

Achievements and Performance

Persistent work has brought about necessary improvements to the internal communications of the charity. The charity's website is now a reliable source for information and includes access for stakeholders to important references, policies and decisions. It deserves wider use by Volunteers and Passengers.

Another area where steady progress has been made is the Charity's Personnel Database. The Database now provides the Trustee and Management Boards with useful information. It also allows the tracking of Driver licence checks and our ongoing Driver Assessment Program. On 31st December 2021 there were some 580 registered Passengers and beneficiaries of the charity, supported by 278 Volunteers, of which some 208 are Drivers and Passenger Escorts.

2020 was a year of almost no service and Finances were the dominant concern as the passage of the year was increasingly about limiting financial damage. 2021 saw some uplift but was a similar performance with a much reduced operation. A loss was inevitable and could have been worse. Trustees acted to reduce as much cost as practicable to limit the impact on our funds overall. Continuing improvements in the completion of the vehicle log sheets allows for substantive assessment of vehicle use, costs and reliability, while being an essential element of the compilation of the regular application for the Bus Service Operator's Grant (BSOG).

The charity has a program whereby all volunteer Drivers have an initial driving assessment, repeated every three years. Approaching the ages of 70, 73 and 76 our drivers have to re-apply for their D1 category licences in order to continue to drive our minibuses. The cost of the associated medical checks continues to be paid by the charity but has been capped. There is now an age limit of 79 for insuring drivers of minibuses.

For reasons of data security and global accessibility we are transferring most of our personnel records to the cloud, which will increase our cost base.

REPORT OF THE TRUSTEES CONTINUED

FINANCIAL REVIEW

Due to the global pandemic the normal operations suspended in March 2020 did not resume until July 2021 and the vehicles taken off-road for insurance purposes were reinstated in July. The income earned for only half the year was notably down on 2019 levels with no significant increase even by December. The donations and grants slightly exceeded the 2020 level but were still much reduced compared with 2019.

Costs matched 2020 levels, but it must be remembered that some costs cover the entire year such as insurance whereas other costs are only incurred when the vehicles are in use such as the fuel costs. Fuel prices have increased significantly rising 14% from the beginning of 2020 to the end of 2021.

The cost of running the Minibus fleet has continued to be tightly controlled by Mr Alex Dolby, for which he has our thanks. He has set in place a number of measures to ensure best value and improved service. Operating costs for each division can be monitored and compared to assist in controlling costs.

As an all-volunteer charity it is difficult to put a value on the work, commitment and endeavour of all the volunteers. However, if each of the 278 volunteers were to commit to 2 hours of work per week (a very conservative estimate) and if each were paid the minimum wage, then the annual 'value' of this work would be in the region of £257,000.

At the local level, we are grateful for the continued support of a number of Parishes who recognise the work we do in their communities. We continue to encourage those Parishes that do not yet support us, to do so. In addition to the regular Bus Service Operator's Grant (BSOG), we have also received two notable grants: from the West Sussex Forum for Accessible Transport £10,000 and Sussex Community Foundation £5,000. These grants comprise a significant contribution to the charity's costs. The divisions have also raised funds and passengers sometimes donate in addition to paying the fares for their trips.

A few smaller donations have been received but no legacies during 2021. We are always most grateful to those who show their appreciation of the work the charity does, both during their lifetime and afterwards. Local divisional events provide the opportunity to demonstrate our integration with our local communities whilst advertising the availability of the charity's Minibuses

Depreciation policy

Our policy has been to buy Minibuses up to two years old, depreciating them using the reducing balance method at 24% pa since incorporation. In the future a combination of vehicle specification (including Gross Vehicle Weight set against Seating Capacity), individual Driver licence categories and changes in legislation may require adjustment to the general policy. We believe that it may be more cost effective to buy discounted new vehicles in future.

REPORT OF THE TRUSTEES CONTINUED

Risk Management

Should there be a failure in meeting the legislative or insurance requirements placed upon the charity and an incident occurs that places liability with the charity, the resulting costs could eliminate our financial reserves. This risk is mitigated by two key activities; firstly, conformity and compliance with legislation, rules and requirements by volunteers; secondly, maintenance of appropriate insurance

The Trustees continue to address the risks and rely on Volunteers to conform to our policies and procedures in order to mitigate those risks

Reserves Policy

As our minibuses become increasingly expensive to buy and with our desire to replace them with electric vehicles as soon as practicable, we operate with significant reserves at present. We would like to replace one or two minibuses per year with greener models that are adapted to suit to the needs of our older passengers. To achieve this, the charity needs to maintain an operating reserve of around £100,000

The charity aims to replace its diesel fuelled vehicles with electric/non-fossil fuel vehicles as soon as these become available at a reasonable price and when charging stations have been installed. The Trustees intend to seek grants and external funding to replace and maintain the Minibus Fleet, but any shortfall has to be bridged by the charity's strategic reserve with the attendant risk to the long-term viability of the charity. The current reserves are therefore judged to be proportionate and appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document an

Community Minibus Association (West Sussex) incorporated in 2017 as a Charitable Incorporated Organisation Foundation Model and adopted a new management structure from 1st October 2017. Our Trustees are elected by their fellow Trustees who aim to provide a good mix of skills and experience.

The Trustee Board meets every two months, or as often as necessary, and takes responsibility for the Governance of the charity

A separate Management Board advises the Trustee Board and includes all the Trustees, Divisional representatives and Managers of other key functions.

The voluntary ethos of the charity and the need to preserve the charity's limited funds has led to the administrative work being done in-house. This has resulted in key volunteers contributing an exceptional amount of time and energy in resolving our operational challenges.

Trustee Board responsibilities for the Financial Statements

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and 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.

The Trustee Board is also responsible for preparing this report and financial statements in accordance with the Charities Act 2011, the Statement of Recommended Practice: Accounting and Reporting by Charities FRS 102 and in accordance with Financial Reporting Standard 102.

On behalf of the Board

Gerry Toner

Chairman



Date approved by the Board

28/03/22

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted £	Restricted £	2021 Total £	2020 Total £
INCOME FROM:					
Donations and legacies	2	15,838	5,000	20,838	17,143
Investment Income	3	3,209	0	3,209	4,052
Charitable activities	4	15,206	0	15,206	13,893
Other Income	5	0	0	0	0
Total		34,253	5,000	39,253	35,088
EXPENDITURE ON:					
Charitable activities	8	57,458	0	57,458	57,549
Total expenditure		57,458	0	57,458	57,549
Net gains/(losses) on investments	9	522	0	522	(443)
Net income/(expenditure) before transfers	10	(22,682)	5,000	(17,682)	(22,904)
Gross transfers between funds		0	0	0	0
Net movement in funds		(22,682)	5,000	(17,682)	(22,904)
Funds brought forward		349,797	0	349,797	372,701
Total funds c/fwd. 31 December 2021		327,115	5,000	332,115	349,797

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

BALANCE SHEET

	2021	2020
	£	£
FIXED ASSETS		
Tangible Assets	71,121	98,481
Investments	163,378	161,896
	<u>234,499</u>	<u>260,377</u>
CURRENT ASSETS		
Debtors	10,706	8,096
Cash at Bank	88,684	81,819
	<u>99,390</u>	<u>89,915</u>
CREDITORS		
Amounts falling due within one year	(1,774)	(495)
	<u>97,616</u>	<u>89,420</u>
NET CURRENT ASSETS		
	332,115	349,797
TOTAL ASSETS LESS CURRENT LIABILITIES		
	<u>332,115</u>	<u>349,797</u>
NET ASSETS		
FUNDS		
Unrestricted Funds	132,115	149,797
Designated Fleet Development Fund	200,000	200,000
Total Charity Funds	<u>332,115</u>	<u>349,797</u>

Approved by the Board and signed on its behalf on

Gerry Toner

Chairman



28/03/22.

The notes on page 9 to 12 form part of these financial statements.

NOTES TO THE ACCOUNTS

Summary of significant accounting policies

Basis of preparation

These accounts have been prepared on the going concern basis and under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts

The accounts have been prepared in accordance with:

The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); the Financial Reporting Standard 102; and with the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement.

1. ACCOUNTING POLICIES

Income

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. It is because of the second criterion that volunteer time is not included in these financial statements, except as a comment in the Trustees' Report

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. The liability is recognised as soon as there is a legal or constructive obligation on the Charity to make a payment.

Investments

Investments are stated at their market value at the balance sheet date

Tangible Fixed Assets

Tangible fixed assets which can be used for more than one year in excess of £1,000 are capitalised at cost. If the assets are gifted they are valued at the value to the Charity on receipt.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Any gain or loss on disposal is taken to the Statement of Financial Activities.

Minibus	24% on a reducing balance basis
---------	---------------------------------

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds can be used for the purposes specified by the Trustees.

NOTES TO THE ACCOUNTS CONTINUED

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Debtors are stated in the balance sheet at estimated net realisable value, which is the invoiced amount less any provisions for bad or doubtful debts.

Creditors

Creditors are stated in the balance sheet at the transaction value, less any impairment known at the year end.

Going concern

The financial statements have been prepared on the going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements.

2. DONATIONS AND LEGACIES

	Unrestricted £	Restricted £	2021 £	2020 £
Donations	2,400	0	2,400	3,714
Legacies				1,000
Grants	13,438	5,000	18,438	12,429
	<u>15,838</u>	<u>5,000</u>	<u>20,838</u>	<u>17,143</u>

3. INVESTMENT INCOME

	2021 £	2020 £
Interest receivable and dividends	3,209	4,052

4. CHARITABLE ACTIVITIES

	2021 £	2020 £
Fundraising events	2,250	0
Subscriptions and fares income	12,956	13,893
	<u>15,206</u>	<u>13,893</u>

5. OTHER INCOME

	2021 £	2020 £
Gain on sale of assets held for charity's own use	0	0
	<u>0</u>	<u>0</u>

6. TRUSTEES AND RELATED PARTIES

None of the Trustees have been paid any remuneration or received any other benefits during the period.

There have been no related party transactions during the period.

7. STAFF COSTS

There were no paid staff during the period. All the work in running the service was undertaken by Volunteers

NOTES TO THE ACCOUNTS CONTINUED

8. CHARITABLE ACTIVITIES	Unrestricted	Restricted	2021	2020
	£	£	£	£
Premises	3,605		3,605	1,636
Meeting Room Hire	172		172	200
Minibus Running Costs	23,837		23,837	23,871
Minibus Depreciation	22,784	0	22,784	27,327
Loss on disposal of assets	951		951	925
Office Running Costs	90	0	90	1,195
Printing, Postage, Stationery and Telephone	820		820	86
Insurance	182		182	679
Marketing	2,041		2,041	62
Drivers' Medical Examinations	528		528	538
Volunteer Training	0		0	-
Software Costs	2,045		2,045	377
Independent Examiner	400		400	375
Other Expenditure	3		3	279
Costs of Charitable Activities	57,458	0	57,458	57,550

9. GAINS OR LOSSES ON INVESTMENTS

Gain on revaluation	522	(443)
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10. NET INCOME/(EXPENDITURE)

Net expenditure is stated after charging:	2021	2020
	£	£
Independent Examiner remuneration	400	375
Depreciation on owned assets	22,784	27,327

11. TANGIBLE FIXED ASSETS

	MINIBUSES	
	2021	2020
	£	£
COST		
Cost and valuation	180,760	161,010
Additions	0	21,845
Cost eliminated on disposal	11,798	2,095
At 31 December 2021	168,962	180,760
DEPRECIATION		
At beginning of period	82,279	57,602
Charge for year	22,784	27,327
Depreciation eliminated on disposal	7,222	2,650
At 31 December 2021	97,841	82,279
NET BOOK VALUE		
At 31 December 2021	71,121	98,481
At 31 December 2020	98,481	103,408

NOTES TO THE ACCOUNTS CONTINUED

12. INVESTMENTS	2021	2020
	£	£
Bonds	160,960	160,000
Shares	2,418	1,896
	<u>163,378</u>	<u>161,896</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Prepayments	8,963	7,562
Other Debtors	1,742	534
	<u>10,706</u>	<u>8,096</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Creditors	1,168	0
Deferred Income	246	0
Accruals	360	495
	<u>1,774</u>	<u>495</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS	2021	2020
	Total	Total
	£	£
Fixed Assets	71,121	98,482
Current Assets	333,889	243,715
Current Liabilities	(1,774)	(495)
	<u>403,236</u>	<u>341,702</u>

16. MOVEMENT IN FUNDS	At			Inter fund	At
	01.01.21	Income	Expenditure	transfers	31.12.21
	£	£	£	£	£
Unrestricted Funds					
General Fund	149,797	34,253	(56,936)	0	127,115
Designated Fleet Development Fund	200,000				200,000
Restricted Fund	0	5,000	0	0	5,000
TOTAL FUNDS	<u>349,797</u>	<u>39,253</u>	<u>(56,936)</u>	<u>0</u>	<u>332,115</u>

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

17. STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE 2020

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted	Restricted	2020 Total
INCOME FROM:				
Donations and legacies	2	16,346	797	17,143
Investment Income	3	4,052	0	4,052
Charitable activities	4	13,893	0	13,893
Other Income	5	0	0	0
Total Income		<u>34,291</u>	<u>797</u>	<u>35,088</u>
EXPENDITURE ON:				
Charitable activities	8	56,752	797	57,549
Total expenditure		<u>56,752</u>	<u>797</u>	<u>57,549</u>
Net gains/(losses) on investments	9	(443)	0	(443)
Net income/(expenditure) before transfers	10	(22,904)	0	(22,904)
Gross transfers between funds		0	0	0
Net movement in funds		<u>(22,904)</u>	<u>0</u>	<u>(22,904)</u>
Funds brought forward		372,701	0	372,701
Total funds c/fwd 31 December 2020		<u>349,797</u>	<u>0</u>	<u>349,797</u>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts for the year ended 31st December 2021.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that, in any material respect

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or

- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Chaweevan Williams FCCA
Verdant Accountants Limited
167 Clarence Avenue
New Malden
Surrey
KT3 3TX

Date: 27 April 2022

COMMUNITY MINIBUS ASSOCIATION (WEST SUSSEX)

England & Wales - Charity number 1173818

Accounts



REGISTERED CHARITY NUMBER: 1173818

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2020
FOR
COMMUNITY MINIBUS ASSOCIATION (WEST SUSSEX)**

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REPORT OF THE TRUSTEES

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1173818

Principal and registered office

The Old School Car Park
School Lane, Storrington
West Sussex RH20 4LL

President and Honorary Vice President

Colonel Sir Brian Barttelot Bt OBE DL
Rt Hon Nick Herbert CBE
Andrew Griffith MP

Trustees

Mr G Toner	(appointed 23 November 2020)	Chairman
Mr G E Hughes	(resigned 14 August 2020)	Chairman
Mr A Dolby		Fleet Manager
Mrs H Turner		Honorary Treasurer
Mrs C Gear	(resigned 31 December 2020)	Honorary Secretary
Mr S O'Dowd		Local Co-ordinator
Mr R Francis		

Bankers

Barclays Bank plc	Calverley Road Branch
Tunbridge Wells	West Sussex RH12 1DN

Independent Examiners :

Chaweevan Williams FCCA
167 Clarence Avenue,
New Malden, Surrey KT3 3TX

REPORT OF THE TRUSTEES

The Trustees present their report and financial statements for the year ended 31st December 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102 1A) in preparing the annual report and financial statements.

Trustees - those who served during the year are recorded in the Reference section on page 3.

Charitable Purpose

To provide transport facilities in West Sussex for people who have special need of such facilities because they are elderly, young, poor or living in isolated areas where there are no adequate public transport facilities.

Public Benefit

In achieving our charitable purpose we promote independence and prevent social isolation, particularly in the elderly.

By offering the use of our vehicles to affiliated groups such as Scouts and the Women's Institute we have widened our demographic into other sections of our local communities. During summer 2020 we were able to help the NHS by transporting individual passengers to local surgeries for urgent doctors' appointments.

Achievements and Performance

Persistent work has brought about necessary improvements to the internal communications of the charity. The charity's website is now a reliable source for information and includes access for stakeholders to important references, policies and decisions. It deserves wider use by Volunteers and Passengers.

Another area where steady progress has been made is the Charity's Personnel Database. The Database now provides the Trustee and Management Boards with useful information. It also allows the tracking of Driver licence checks and our ongoing Driver Assessment Program. On 31st December 2019 there were some 742 registered Passengers and beneficiaries of the charity, supported by nearly 300 Volunteers, of which some 269 are Drivers and Passenger Escorts.

Continuing improvements in the completion of the vehicle log sheets allows for substantive assessment of vehicle use, costs and reliability, while being an essential element of the compilation of the regular application for the Bus Service Operator's Grant (BSOG). It is now possible to state that in the twelve months ending 31st December 2019 the charity's eleven minibuses travelled over 60,000 miles, carrying 13,200 passengers on 2,014 journeys. In future the performance of the charity will be measured by these metrics as well as by the financial balances.

The charity has a program whereby all volunteer Drivers have an initial driving assessment, repeated every three years. Approaching the ages of 70, 73 and 76 our drivers have to re-apply for their D1 category licences in order to continue to drive our minibuses. The increasing cost of the associated medical checks continues to be paid by the charity.

For reasons of data security and global accessibility we are transferring most of our personnel records to the cloud, which will increase our cost base.

REPORT OF THE TRUSTEES CONTINUED

FINANCIAL REVIEW

Due to the global pandemic our normal operations were suspended in March 2020. We took four vehicles off-road to reduce our insurance costs. Our fuel costs decreased dramatically, as did our fares income, resulting in an overall operating loss of c. £23,000. Our attempts to secure capital grants have not been successful since February 2020. This has led to a review of funding options for the charity, particularly capital grants for the replacement of our Minibuses and the development of our IT systems.

At the same time, an operational review has focused on the running costs of Minibuses, their number, use and efficiency, in order to ascertain the optimum provision of buses across West Sussex, without compromising our charitable purpose and the demands on volunteer Drivers and Escorts. The same review has also considered the income derived from each type of Passenger, the beneficiaries of the charity.

The cost of running the Minibus fleet has been tightly controlled by our Fleet Manager Alex Dolby, for which he has our thanks. He has set in place a number of the measures to ensure best value and improved service. Our Treasurer has provided sub-accounts for each of our operating divisions, allowing for better examination and comparison of our operating costs.

As an all-volunteer charity it is difficult to put a value on the work, commitment and endeavour of all the volunteers. However, if each of the 298 volunteers were to commit to 2 hours of work per week (a very conservative estimate) and if each were paid only the minimum wage then the annual 'value' of this work would be in the region of £245,000.

At the local level, we are grateful for the continued support of a number of Parishes who recognise the work we do in their communities. In addition to the reduced mileage based Bus Service Operators Grant (BSOG), we received a grant from West Sussex County Council Forum for Accessible Transport of £10,000.

Other smaller donations and legacies have been received. We are always most grateful to those who show their appreciation of the work the charity does, both during their lifetime and afterwards. Local divisional events, another source of funding, have not been possible this year.

Depreciation policy

Our policy has been to buy Minibuses up to two years old, depreciating them using the reducing balance method at 24% pa since incorporation. In the future a combination of vehicle specification, including Gross Vehicle Weight set against Seating Capacity, individual Driver licence categories and changes in legislation may require adjustment to the general policy. We believe that it may be more cost effective to buy discounted new vehicles in future.

Risk Management

Should there be a failure in meeting the legislative or insurance requirements placed upon the charity and an incident occurs that places liability with the charity, the resulting costs could eliminate our financial reserves. This risk is mitigated by two key activities; firstly conformity and compliance with legislation, rules and requirements by Volunteers; Secondly maintenance of appropriate insurance

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

REPORT OF THE TRUSTEES CONTINUED

Risk Management (continued)

The Trustees continue to address the risks and rely on Volunteers to conform to our policies and procedures in order to mitigate those risks

Reserves Policy

As our minibuses become increasingly expensive to buy and with our desire to replace them with electric vehicles as soon as practicable, we operate with significant reserves at present. We would like to replace one or two minibuses per year with greener models that are adapted to suit to the needs of our older passengers. To achieve this, the charity needs to maintain an operating reserve of around £100,000

The charity aims to replace its diesel fuelled vehicles with electric vehicles as soon as these become available at a reasonable price and when charging stations have been installed. The Trustees intend to seek grants and external funding to replace and maintain the Minibus Fleet but any shortfall has to be bridged by the charity's strategic reserve with the attendant risk to the long term viability of the charity. The current reserves are therefore judged to be proportionate and appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and Organisation

Community Minibus Association (West Sussex) incorporated in 2017 as a Charitable Incorporated Organisation Foundation Model and adopted a new management structure from 1st October 2017. Our Trustees are elected by their fellow Trustees who aim to provide a good mix of skills and experience.

The Trustee Board meets every two months, or as often as necessary, and takes responsibility for the Governance of the charity

A separate Management Board advises the Trustee Board and includes all the Trustees, Divisional representatives and Managers of other key functions.

The voluntary ethos of the charity and the need to preserve the charity's limited funds has led to the administrative work being done in-house. This has resulted in key volunteers contributing an exceptional amount of time and energy in resolving our operational challenges.

Trustee Board responsibilities for the Financial Statements

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and 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.

The Trustee Board is also responsible for preparing this report and financial statements in accordance with the Charities Act 2011, the Statement of Recommended Practice: Accounting and Reporting by Charities FRS 102 and in accordance with Financial Reporting Standard 102.

Date approved by the Board

Signed on behalf of the Board

 22/02/21

Gerry Toner Chairman

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted £	Restricted £	2020 Total £	2019 Total £
INCOME FROM:					
Donations and legacies	2	16,346	797	17,143	36,029
Investment Income	3	4,052	0	4,052	3,568
Charitable activities	4	13,893	0	13,893	53,143
Other Income	5	0	0	0	0
Total		<u>34,291</u>	<u>797</u>	<u>35,088</u>	<u>92,740</u>
EXPENDITURE ON:					
Charitable activities	8	56,752	797	57,549	79,500
Total expenditure		<u>56,752</u>	<u>797</u>	<u>57,549</u>	<u>79,500</u>
Net gains/(losses) on inves	9	(443)	0	(443)	380
Net income/(expenditure) before transfers	10	(22,904)	0	(22,904)	13620
Gross transfers between funds		0	0	0	0
Net movement in funds		<u>(22,904)</u>	<u>0</u>	<u>(22,904)</u>	<u>13,620</u>
Funds brought forward		372,701	0	372,701	359,081
Total funds c/fwd. 31 December 2		<u>349,797</u>	<u>0</u>	<u>349,797</u>	<u>372,701</u>

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

BALANCE SHEET

		2020	2019
		£	£
FIXED ASSETS			
Tangible Assets	11	98,481	103,408
Investments	12	161,896	163,939
		<u>260,377</u>	<u>267,347</u>
CURRENT ASSETS			
Debtors	13	8,096	12,226
Cash at Bank		81,819	93,528
		<u>89,915</u>	<u>105,754</u>
CREDITORS			
Amounts falling due within one year	14	(495)	(400)
NET CURRENT ASSETS		<u>89,420</u>	<u>105,354</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		349,797	372,701
NET ASSETS		<u>349,797</u>	<u>372,701</u>
FUNDS			
Unrestricted Fund		149,797	372,701
Designated Fleet Development Fund		200,000	0
Total Charity Funds		<u>349,797</u>	<u>372,701</u>

Approved by the Board and signed on its behalf on **22.2.21**

Heather Turner

Trustee

The notes on page 9 to 12 form part of these financial statements.

NOTES TO THE ACCOUNTS

Summary of significant accounting policies

Basis of preparation

These accounts have been prepared on the going concern basis and under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts

The accounts have been prepared in accordance with:

The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); the Financial Reporting Standard 102; and with the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement.

1. ACCOUNTING POLICIES

Income

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. It is because of the second criterion that volunteer time is not included in these financial statements, except as a comment in the Trustees' Report

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. The liability is recognised as soon as there is a legal or constructive obligation on the Charity to make a payment.

Investments

Investments are stated at their market value at the balance sheet date

Tangible Fixed Assets

Tangible fixed assets which can be used for more than one year in excess of £1,000 are capitalised at cost. If the assets are gifted they are valued at the value to the Charity on receipt.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Any gain or loss on disposal is taken to the Statement of Financial Activities.

Minibuses	24% on a reducing balance basis
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Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds can be used for the purposes specified by the Trustees.

NOTES TO THE ACCOUNTS CONTINUED

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Debtors are stated in the balance sheet at estimated net realisable value, which is the invoiced amount less any provisions for bad or doubtful debts.

Creditors

Creditors are stated in the balance sheet at the transaction value, less any impairment known at the year end.

Going concern

The financial statements have been prepared on the going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements.

2. DONATIONS AND LEGACIES

	Unrestricted	Restricted	2020	2019
	£	£	£	£
Donations	3,714	0	3,714	7,365
Legacies	1,000	0	1,000	1,000
Grants	11,632	797	12,429	27,664
	<u>16,346</u>	<u>797</u>	<u>17,143</u>	<u>36,029</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Interest receivable and dividends	4,052	3,568

4. CHARITABLE ACTIVITIES

	2020	2019
	£	£
Fundraising events	0	3,235
Subscriptions and fares income	13,893	49,908
	<u>13,893</u>	<u>53,143</u>

5. OTHER INCOME

	2020	2019
	£	£
Gain on sale of assets held for charity's own use	0	0
	<u>0</u>	<u>0</u>

6. TRUSTEES AND RELATED PARTIES

None of the Trustees have been paid any remuneration or received any other benefits during the period. There have been no related party transactions during the period.

7. STAFF COSTS

There were no paid staff during the period. All the work in running the service was undertaken by Volunteers

NOTES TO THE ACCOUNTS CONTINUED

8. CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2020	2019
	£	£	£	£
Premises	1,636		1,636	2,826
Meeting Room Hire	200		200	640
Minibus Running Costs	23,871		23,871	41,096
Minibus Depreciation	27,327		27,327	28,151
Loss on disposal of assets	925		925	1,318
Office Running Costs	398	797	1,195	2,546
Printing, Postage, Stationery and Telephone	86		86	1,029
Insurance	679		679	607
Marketing	62		62	96
Drivers' Medical Examinations	538		538	333
Volunteer Training	0		0	-
Software Costs	377		377	450
Independent Examiner	375		375	400
Other Expenditure	279		279	8
Costs of Charitable Activities	<u>56,752</u>	<u>797</u>	<u>57,549</u>	<u>79,500</u>

9. GAINS OR LOSSES ON INVESTMENTS

Gain on revaluation	<u>(443)</u>	<u>380</u>
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10. NET INCOME/(EXPENDITURE)

	2020	2019
	£	£
Net expenditure is stated after charging:		
Independent Examiner remuneration	375	400
Depreciation on owned assets	<u>27,327</u>	<u>28,151</u>

11. TANGIBLE FIXED ASSETS

	MINIBUSES	
	2020	2019
	£	£
COST		
Cost and valuation	161,010	144,686
Additions	21,845	21,845
Cost eliminated on disposal	<u>2,095</u>	<u>5,521</u>
At 31 December 2020	<u>180,760</u>	<u>161,010</u>
DEPRECIATION		
At beginning of period	57,602	31,738
Charge for year	27,327	28,151
Depreciation eliminated on disposal	<u>2,650</u>	<u>2,287</u>
At 31 December 2019	<u>82,279</u>	<u>57,602</u>
NET BOOK VALUE		
At 31 December 2020	<u>98,481</u>	<u>103,408</u>
At 31 December 2019	<u>103,408</u>	<u>112,948</u>

NOTES TO THE ACCOUNTS CONTINUED

12. INVESTMENTS	2020	2019
	£	£
Bonds and notice accounts	160,000	161,600
Shares	1,896	2,339
	<u>161,896</u>	<u>163,939</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
	£	£
Prepayments	7,562	10,672
Other Debtors	534	1,554
	<u>8,096</u>	<u>12,226</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
	£	£
Accruals	495	400
	<u>495</u>	<u>400</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS	2020	2019
	Total	Total
	£	£
Fixed Assets	98,482	267,347
Current Assets	243,715	105,754
Current Liabilities	(495)	(400)
	<u>341,702</u>	<u>372,701</u>

16. MOVEMENT IN FUNDS	Inter fund				
	At 01.01.20	Income	Expenditure	transfers	At 31.12.20
	£	£	£	£	£
Unrestricted Funds					
General Fund	372,701	34,291	(57,195)	-200,000	149,797
Designated fleet development fund	0			200,000	200,000
Restricted Fund	0	797	(797)	0	0
TOTAL FUNDS	<u>372,701</u>	<u>35,088</u>	<u>(57,992)</u>	<u>0</u>	<u>349,797</u>

17. STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE 2019

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted £	Restricted £	2019 Total £
INCOME FROM:				
Donations and legacies	2	33,637	2,392	36,029
Investment Income	3	3,568	0	3,568
Charitable activities	4	53,143	0	53,143
Other Income	5	0	0	0
Total		<u>90,348</u>	<u>2,392</u>	<u>92,740</u>
EXPENDITURE ON:				
Charitable activities	8	77,108	2,392	79,500
Total expenditure		<u>77,108</u>	<u>2,392</u>	<u>79,500</u>
Net gains/(losses) on inves	9	380	0	380
Net income/(expenditure) before transfers	10	13,620	0	13,620
Gross transfers between funds		0	0	0
Net movement in funds		<u>13,620</u>	<u>0</u>	<u>13,620</u>
Funds brought forward		359,081	0	359,081
Total funds c/fwd. 31 December 2		<u>372,701</u>	<u>0</u>	<u>372,701</u>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts for the year ended 31st December 2020.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

examine the accounts under section 145 of the Charities Act,

to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and

to state whether particular matters have come to my attention.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that, in any material respect

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or

- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Chaweevan Williams FCCA
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Date: 13. MARCH 2021