



**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 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 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



## STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted £	Restricted £	2021 Total £	2020 Total £
<b>INCOME FROM:</b>					
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
<b>Total</b>		<b>34,253</b>	<b>5,000</b>	<b>39,253</b>	<b>35,088</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	8	57,458	0	57,458	57,549
<b>Total expenditure</b>		<b>57,458</b>	<b>0</b>	<b>57,458</b>	<b>57,549</b>
<b>Net gains/(losses) on investments</b>	9	522	0	522	(443)
<b>Net income/(expenditure) before transfers</b>	10	(22,682)	5,000	(17,682)	(22,904)
<b>Gross transfers between funds</b>		0	0	0	0
<b>Net movement in funds</b>		<b>(22,682)</b>	<b>5,000</b>	<b>(17,682)</b>	<b>(22,904)</b>
<b>Funds brought forward</b>		<b>349,797</b>	<b>0</b>	<b>349,797</b>	<b>372,701</b>
<b>Total funds c/fwd. 31 December 2021</b>		<b>327,115</b>	<b>5,000</b>	<b>332,115</b>	<b>349,797</b>

# FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

## BALANCE SHEET

		2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible Assets	11	71,121	98,481
Investments	12	163,378	161,896
		<u>234,499</u>	<u>260,377</u>
<b>CURRENT ASSETS</b>			
Debtors	13	10,706	8,096
Cash at Bank		88,684	81,819
		<u>99,390</u>	<u>89,915</u>
<b>CREDITORS</b>			
Amounts falling due within one year	14	(1,774)	(495)
<b>NET CURRENT ASSETS</b>		<u>97,616</u>	<u>89,420</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		332,115	349,797
<b>NET ASSETS</b>		<u>332,115</u>	<u>349,797</u>
<b>FUNDS</b>			
Unrestricted Funds		132,115	149,797
Designated Fleet Development Fund		200,000	200,000
<b>Total Charity Funds</b>		<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
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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	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

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

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

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

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

<b>15. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	<b>2021</b>	<b>2020</b>
	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>

<b>16. MOVEMENT IN FUNDS</b>	At			Inter fund	At
	01.01.21	Income	Expenditure	transfers	31.12.21
	£	£	£	£	£
<b>Unrestricted Funds</b>					
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
<b>TOTAL FUNDS</b>	<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
<b>INCOME FROM:</b>				
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
<b>Total Income</b>		<b>34,291</b>	<b>797</b>	<b>35,088</b>
<b>EXPENDITURE ON:</b>				
Charitable activities	8	56,752	797	57,549
<b>Total expenditure</b>		<b>56,752</b>	<b>797</b>	<b>57,549</b>
<b>Net gains/(losses) on investments</b>	9	(443)	0	(443)
<b>Net income/(expenditure) before transfers</b>	10	(22,904)	0	(22,904)
<b>Gross transfers between funds</b>		0	0	0
<b>Net movement in funds</b>		<b>(22,904)</b>	<b>0</b>	<b>(22,904)</b>
<b>Funds brought forward</b>		<b>372,701</b>	<b>0</b>	<b>372,701</b>
<b>Total funds c/fwd 31 December 2020</b>		<b>349,797</b>	<b>0</b>	<b>349,797</b>

**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