



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

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 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.

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)
NET CURRENT ASSETS		<u>144,643</u>	<u>97,616</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		341,713	332,115
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	60,397	0	60,397	57,458

9. GAINS OR LOSSES ON INVESTMENTS

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

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

11. TANGIBLE FIXED ASSETS

COST

Cost and valuation	168,962	180,760
Additions	0	0
Cost eliminated on disposal	0	11,798
At 31 December 2022	168,962	168,962

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	114,946	97,841

NET BOOK VALUE

At 31 December 2022	54,015	71,121
At 31 December 2021	71,121	98,481

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