



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

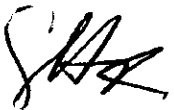
The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of 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		122,720	0	122,720	82,456
EXPENDITURE ON:					
Charitable activities	8	87,305	0	87,305	56,570
Total expenditure		87,305	0	87,305	56,570
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		36,872	0	36,872	25,828
Funds brought forward		367,541	0	367,541	341,713
Total funds c/fwd. 31 December 2024		404,412	0	404,412	367,541

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)
NET CURRENT ASSETS		<u>162,827</u>	<u>180,364</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		404,412	367,541
NET ASSETS		<u>404,412</u>	<u>367,541</u>
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>

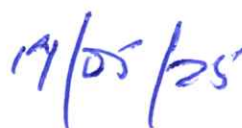
Approved by the Board and signed on its behalf on



Gerry Toner

Chairman

Date



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.

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	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)

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

11. TANGIBLE FIXED ASSETS

	MINIBUSES	
	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	1235
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 01.01.24	Income	Expenditure	Inter fund transfers	At 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>

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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		82,457	0 82,457
EXPENDITURE ON:			
Charitable activities	8	56,570	0 56,570
Total expenditure		56,570	0 56,570
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		25,828	0 25,828
Funds brought forward		341,713	0 341,713
Total funds c/fwd 31 December 2023		367,541	0 367,541

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