

COMPANY REGISTRATION NUMBER: CE012069

CHARITY REGISTRATION NUMBER: 1174433

Keep Mobile Community Transport CIO

Unaudited Financial Statements

For the year ended

31 December 2022

Keep Mobile Community Transport CIO

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name Keep Mobile Community Transport CIO

Charity registration number 1174433

Company registration number CE012069

Principal office and registered office Units 1 - 3 The Evendons Centre
171 Evendons Lane
Wokingham
RG41 4EH

The trustees

Mr Fred Rule
Mr Richard Rampton
Mr Michael Gore (left 8th March 2023)
Mr Doug Southwick
Mrs Gisela Sharpe
Mr Ian Urquhart
Mr Robert Kingswell (appointed 8th March 2023)

Independent examiner

D E Hunter Limited
2 Salisbury Close
Wokingham
Berkshire
RG41 4AJ

Structure, governance and management

Organisational structure

Keep Mobile Country Tours Limited was established in 1992 and registered under the Industrial and Provident Societies Act 1965 in February 1993 (Registered Number 27740R). This entity was subsequently covered by the Co-Operative and Community Benefit Societies Act 2014.

Keep Mobile Community Transport CIO was registered on 30 August 2017 and commenced trading on 1 January 2020. All the assets of Keep Mobile Country Tours Limited were transferred to Keep Mobile Community Transport CIO at that date. It is registered with the Charity Commission, charity number 1174433.

Keep Mobile Community Transport CIO

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Structure, governance and management *(continued)*

Management structure

The management structure and staff remained steady for the year. We recruited people during the pandemic and they have stayed with us.

Keep Mobile is an efficiently run organisation, from management to trustees to the operational staff.

We would very much like to have more of an involvement of Parish Councillors by way of having a representative on our management committee as an observer and conduit to their respective Parish Councils. This would help the Councils have a better understanding of how we work and an insight into our future development.

Risk management

We have identified and dealt with risks to which the charity is exposed. The trustees, management and staff recognise the risks. We managed to put the appropriate controls in place to provide reasonable assurance against safety, fraud and errors.

Objectives and activities

Objectives and aims

The charity's main objectives are as follows: -

1. During 2022 our main objective was to keep our members and staff safe from Covid 19.
2. Help people who are self-isolating, lonely, sick and suffering from poverty.
3. To equip our buses so it is safe for people to travel to where they need to go to during the pandemic.
4. To get our members out and about again via our day excursion programme.

Staff and volunteers

As always we had a good team who really stepped up during the pandemic and beyond. Everyone was involved with all aspects of the Charity. The drivers, both paid and volunteers, were not just driving they were also helping out with fundraising at the various local fetes and carnivals we attended in the year.

We have also had a lot of help with reports and statistics from different members of staff. We consider ourselves responsible employers, therefore, we are looking at taking on younger trustees to help young people get on a career path and understand the world of Charities and community.

With our growing number of staff and volunteers we are an important part of the community.

Driver training and assessment (MiDAS)

All our drivers undergo training for this assessment before they are eligible to take passengers on behalf of the Charity. All drivers, both voluntary and paid, are also DBS checked.

Keep Mobile Community Transport CIO

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Achievements and performance

Fundraising activities

During 2022, following the end of Covid 19 restrictions, we were finally able to run a few fundraising events. We are grateful to all the following:

- Arborfield and Newland Parish Council
- Barkham Parish Council
- Binfield Parish Council
- Bracknell Town Council
- Charvil Parish Council
- Crowthorne Parish Council
- Earley Town Council
- Finchampstead Parish Council
- Ruscombe Parish Council
- Sandhurst Town Council
- Shinfield Parish Council
- Sonning Parish Council
- St Nicholas Hurst Parish Council
- Twyford Parish Council
- Warfield Parish Council
- Winkfield Parish Council
- Winnersh Parish Council
- Wokingham Without Parish Council
- Woodley Town Council
- Bracknell Borough Council
- Wokingham Borough Council
- Bracknell Forest Recovery Grant Scheme
- Englefield Charitable Trust
- National Lottery Community Fund
- Syder Foundation
- Our software company Thames Valley Operators CIC
- Our training company Training Concerns Limited
- Our landlord Evendons Centre

who were just some of the funders who have generously contributed during the year. However, despite this, our own funds have been drained which has resulted in our scheduled bus purchases being delayed. Our new bus, which was ordered in 2021, was finally delivered in November 2022 but we still need to purchase at least two more buses to help meet demand for our services.

Keep Mobile Community Transport CIO

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Achievements and performance *(continued)*

Safe practice

In order that we complied with PPE requirements and the safety of our passengers and staff we provided the following procedures: -

1. Every bus was equipped with a forced air filtration system that provided a full air change every 1-2 minutes during every trip. This was automatic. The driver did not have to operate the unit.
2. At the end of every shift there was a wipe down and every 7 days each bus was totally sprayed using a fogging and disinfection kit. This released vapour to the cabin area and sterilised the interior of the bus which lasted indefinitely or until next used. Every driver was equipped with a PPE container which included:-

Masks for people without one.

Hand sanitiser for driver and passenger use.

Rubber gloves to protect people when accessing and departing the bus.

Sanitising hand spray to be used when accessing or departing the bus.

3. Every member of staff can have a Covid Flow test when requested.
4. Electrically powered sanitation dispenser units were fitted both at the front and rear access points to enable passengers to sanitise their hands before gaining access to the bus.

These measures have stayed in place since 2020 right through to the present. Implementing these measures has resulted in addition costs of approximately £44,000. We are grateful to all the organisations who have contributed towards these additional unexpected costs.

Keep Mobile Community Transport CIO

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Achievements and performance *(continued)*

Support

We are still supported by Bracknell and Wokingham local authorities. In addition, most Parish Councils support the charity, which enables us to provide our Day Excursions (which support those people suffering from loneliness) and out of area service which enables people to travel for any reason including visiting friends, relations, weddings, funerals and to holiday further afield when allowed.

Our values

The short and medium term plans had to change because of the pandemic, but we still pursued ethically driven principles, including ensuring diversity and equality amongst our staff and, crucially, our members.

Keep Mobile is well positioned to be able to monitor progress towards these aims using management tools at our disposal. These were adapted during the pandemic so we could be sure we contacted everyone to check how they were and to keep them safe.

Leadership and Ideas

Our manager successfully passed her diploma level 5 in management with a distinction. She is now putting these skills to good use.

We still need new trustees to join us as it is good practice to have as many trustees as possible from all aspects of the community.

Services

All our services are going well. The day trips have managed to get back to full capacity after the pandemic, however, our members are still cautious when venturing out on these trips.

Our focus

Our focus has been on the most vulnerable members of society, including those suffering from severe physical and mental disability, older people whose lives are dominated by age related issues and younger people who have behavioural and learning issues as well as being physically disabled. This year started to see the recovery from Covid and people are getting back out and about. The biggest challenge was reaching out to people that needed us but did not know we were out there. During the last twelve months we have managed to help an extra 482 new members.

Keep Mobile Community Transport CIO

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Achievements and performance *(continued)*

Vehicles

Due to the pandemic and additional safety measures that had to be put in place it was not possible to replace some of our existing fleet. We have been successful in raising funds and purchased one bus. The charity does however have plans to update some more of its minibuses as soon as is practicable. Some of our funders in the local parishes have not been able to support us or make contributions to help with the vehicle costs and this has impacted on our plans.

Financial review

The Covid 19 pandemic has affected the results for the year and has created some uncertainties over future activities. However, the Charity will continue to use its resources in the best way possible to benefit the community.

Reserves policy

Note 19 to the financial statements summarises the year's movements on each fund.

The Charity Commissioners require organisations to establish reserves to cover the eventuality of the charity ceasing to operate. The charity has contingent liabilities in respect of employment costs and expenses upon cessation. The Management Committee would like to hold sufficient free reserves to be able to cover the potential redundancy costs and up to three months' normal operation expenditure.

The Terminal and Operations Reserve at 31 December 2022 has increased to £127,824 which is sufficient to cover redundancy costs and three months operating costs. We must retain this reserve.

The nature of the charity is such that to replace its core assets, namely minibuses, involves significant capital expenditure. The current cost of a minibus together with conversion is approximately £95,000, which is increasing on a monthly basis. The current fleet of vehicles are starting to show their age and replacements will be required in future years. The charity intended to purchase 2 new minibuses during the course of 2022 but due to Covid restrictions was unable to do so. One bus was ordered prior to the end of 2021 but was only delivered in November 2022. The Management Committee has however set aside the funds required for these purchases in a Designated Vehicle Purchase Fund at 31 December 2022.

A breakdown of the restricted funds, showing movements in the year and closing balances at 31 December 2022 is shown in note 19 of the accounts.

Plans for future periods

Future plans

The charity is achieving an improving carbon footprint but unfortunately this was put on hold during 2022. We are now starting to move forward again and we are looking at electric vehicles. Unfortunately, there are no buses available as yet as they are not being manufactured.

Our building has been fitted with additional insulation and our heating and lighting supply uses 100% renewable sources.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Keep Mobile Community Transport CIO

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

The trustees' annual report was approved on 16 May 2023 and signed on behalf of the board of trustees by:



Mr Fred Rule
Trustee

Keep Mobile Community Transport CIO

Independent Examiner's Report to the Trustees of Keep Mobile Community Transport CIO

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of Keep Mobile Community Transport CIO ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the 'Association of Public Accountants' which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

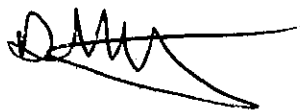
1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Keep Mobile Community Transport CIO

Independent Examiner's Report to the Trustees of Keep Mobile Community Transport CIO *(continued)*

Year ended 31 December 2022

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.



David Hunter
D E Hunter Limited
Independent Examiner

2 Salisbury Close
Wokingham
Berkshire
RG41 4AJ

16 May 2023

Keep Mobile Community Transport CIO

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2022

| | | Unrestricted funds £ | 2022 Restricted funds £ | Total funds £ | 2021 Total funds £ |
|--------------------------------------|------|----------------------------|----------------------------------|------------------|--------------------------|
| | Note | | | | |
| Income and endowments | | | | | |
| Donations and legacies | 5 | 16,751 | — | 16,751 | 28,878 |
| Charitable activities | 6 | 264,121 | — | 264,121 | 189,467 |
| Other trading activities | 7 | 89,283 | — | 89,283 | 78,640 |
| Investment income | 8 | 405 | — | 405 | 198 |
| Other income | 9 | 8,116 | — | 8,116 | 10,888 |
| Total income | | <u>378,676</u> | <u>—</u> | <u>378,676</u> | <u>308,071</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 10 | 404,177 | — | 404,177 | 347,898 |
| Total expenditure | | <u>404,177</u> | <u>—</u> | <u>404,177</u> | <u>347,898</u> |
| Net expenditure | | <u>(25,501)</u> | <u>—</u> | <u>(25,501)</u> | <u>(39,827)</u> |
| Transfers between funds | | — | — | — | — |
| Net movement in funds | | <u>(25,501)</u> | <u>—</u> | <u>(25,501)</u> | <u>(39,827)</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 271,001 | 30,000 | 301,001 | 340,828 |
| Total funds carried forward | | <u>245,500</u> | <u>30,000</u> | <u>275,500</u> | <u>301,001</u> |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 18 form part of these financial statements.

Keep Mobile Community Transport CIO

Statement of Financial Position

31 December 2022

| | Note | 2022 £ | £ | 2021 £ | £ |
|---|------|-----------|---------|-----------|---------|
| Fixed assets | | | | | |
| Tangible fixed assets | 15 | | 101,497 | | 57,005 |
| Current assets | | | | | |
| Debtors | 16 | 48,124 | | 107,829 | |
| Cash at bank and in hand | | 157,055 | | 162,588 | |
| | | 205,179 | | 270,417 | |
| Creditors: amounts falling due within one year | 17 | 31,176 | | 26,421 | |
| Net current assets | | | 174,003 | | 243,996 |
| Total assets less current liabilities | | | 275,500 | | 301,001 |
| Net assets | | | 275,500 | | 301,001 |
| Funds of the charity | | | | | |
| Restricted funds | | | 30,000 | | 30,000 |
| Unrestricted funds | | | 245,500 | | 271,001 |
| Total charity funds | 19 | | 275,500 | | 301,001 |

For the year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 16 May 2023, and are signed on behalf of the board by:

Mr Fred Rule
Trustee



Mr Ian Urquhart
Trustee



The notes on pages 12 to 18 form part of these financial statements.

Keep Mobile Community Transport CIO

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is registered in England and Wales. The address of the registered office is Units 1 - 3 The Evendons Centre, 171 Evendons Lane, Wokingham, RG41 4EH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

There are no material uncertainties about the charity's ability to continue.

Income tax

The Charity is exempt from Tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Restricted funds can be only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Incoming resources

Income represents resources received in the form of grants, donations and contractual receipts to support and fund direct charitable activities.

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

Keep Mobile Community Transport CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | | |
|-----------------------|---|----------------------|
| Workshop equipment | - | 25% reducing balance |
| Fixtures and fittings | - | 25% reducing balance |
| Motor vehicles | - | 25% reducing balance |
| Office equipment | - | 25% reducing balance |
| Computer equipment | - | Over three years |

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets and financial liabilities like trade and other debtors and creditors, loans from banks and other third parties.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Charitable incorporated organisation

The charity is a Charitable Incorporated Organisation for the benefit of the local community.

Keep Mobile Community Transport CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

5. Donations and legacies

| | Unrestricted Funds £ | Total Funds 2022 £ | Unrestricted Funds £ | Total Funds 2021 £ |
|-------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Donations | | | | |
| Members donations | 220 | 220 | 2,816 | 2,816 |
| Other donations | 16,531 | 16,531 | 26,062 | 26,062 |
| | <u>16,751</u> | <u>16,751</u> | <u>28,878</u> | <u>28,878</u> |

6. Charitable activities

| | Unrestricted Funds £ | Total Funds 2022 £ | Unrestricted Funds £ | Total Funds 2021 £ |
|-------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Grants received | 163,391 | 163,391 | 132,123 | 132,123 |
| Transport clients | 58,422 | 58,422 | 38,026 | 38,026 |
| Transport members | 9,202 | 9,202 | 2,897 | 2,897 |
| Shopping trips | — | — | 768 | 768 |
| Dial A Ride | 33,106 | 33,106 | 15,653 | 15,653 |
| | <u>264,121</u> | <u>264,121</u> | <u>189,467</u> | <u>189,467</u> |

7. Other trading activities

| | Unrestricted Funds £ | Total Funds 2022 £ | Unrestricted Funds £ | Total Funds 2021 £ |
|-----------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Members subscriptions | 7,244 | 7,244 | 3,808 | 3,808 |
| Fundraising events | 1,071 | 1,071 | 199 | 199 |
| Social lotteries | 221 | 221 | 220 | 220 |
| CATSS Income | 80,747 | 80,747 | 74,413 | 74,413 |
| | <u>89,283</u> | <u>89,283</u> | <u>78,640</u> | <u>78,640</u> |

8. Investment income

| | Unrestricted Funds £ | Total Funds 2022 £ | Unrestricted Funds £ | Total Funds 2021 £ |
|------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest received | 405 | 405 | 198 | 198 |

9. Other income

| | Unrestricted Funds £ | Total Funds 2022 £ | Unrestricted Funds £ | Total Funds 2021 £ |
|------------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Department of Transport fuel grant | 8,116 | 8,116 | 4,202 | 4,202 |
| Job retention scheme grant | — | — | 6,686 | 6,686 |
| | <u>8,116</u> | <u>8,116</u> | <u>10,888</u> | <u>10,888</u> |

Keep Mobile Community Transport CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

10. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Support costs £ | Total funds 2022 £ | Total fund 2021 £ |
|--------------------|---|-----------------------|--------------------------|-------------------------|
| Direct expenditure | 400,676 | – | 400,676 | 344,096 |
| Governance costs | – | 3,501 | 3,501 | 3,802 |
| | <u>400,676</u> | <u>3,501</u> | <u>404,177</u> | <u>347,898</u> |

11. Net expenditure

Net expenditure is stated after charging:

| | 2022 £ | 2021 £ |
|---------------------------------------|---------------|---------------|
| Depreciation of tangible fixed assets | <u>34,636</u> | <u>20,012</u> |

12. Independent examination fees

| | 2022 £ | 2021 £ |
|--|--------------|--------------|
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>2,350</u> | <u>2,350</u> |

13. Particulars of employees

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2022 £ | 2021 £ |
|---|----------------|----------------|
| Wages and salaries | 237,302 | 222,177 |
| Social security costs | 10,004 | 9,249 |
| Employer contributions to pension plans | 2,918 | 2,331 |
| | <u>250,224</u> | <u>233,757</u> |

The average head count of employees during the year was 18 (2021: 18).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

14. Trustee remuneration and expenses

There was no remuneration or other benefits to members of the Committee of Management for the current and previous year.

There were no expenses paid to members of the Committee of Management for the current or previous year.

Keep Mobile Community Transport CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

15. Tangible fixed assets

| | Plant and machinery £ | Fixtures and fittings £ | Motor vehicles £ | Office and Computer Equipment £ | Total £ |
|----------------------------|-----------------------------|-------------------------------|------------------------|--|----------------|
| Cost | | | | | |
| At 1 January 2022 | 3,319 | 7,931 | 508,906 | 17,799 | 537,955 |
| Additions | -- | -- | 77,665 | 1,463 | 79,128 |
| At 31 December 2022 | <u>3,319</u> | <u>7,931</u> | <u>586,571</u> | <u>19,262</u> | <u>617,083</u> |
| Depreciation | | | | | |
| At 1 January 2022 | 2,353 | 5,752 | 456,814 | 16,031 | 480,950 |
| Charge for the year | 241 | 545 | 32,439 | 1,411 | 34,636 |
| At 31 December 2022 | <u>2,594</u> | <u>6,297</u> | <u>489,253</u> | <u>17,442</u> | <u>515,586</u> |
| Carrying amount | | | | | |
| At 31 December 2022 | <u>725</u> | <u>1,634</u> | <u>97,318</u> | <u>1,820</u> | <u>101,497</u> |
| At 31 December 2021 | <u>966</u> | <u>2,179</u> | <u>52,092</u> | <u>1,768</u> | <u>57,005</u> |

16. Debtors

| | 2022 £ | 2021 £ |
|--------------------------------|---------------|----------------|
| Trade debtors | 23,134 | 20,269 |
| Prepayments and accrued income | 18,308 | 79,512 |
| Other debtors | 6,682 | 8,048 |
| | <u>48,124</u> | <u>107,829</u> |

Prepayments at 31 December 2021 included £62,807 payment on account for a new bus.

17. Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|---------------------------------|---------------|---------------|
| Trade creditors | 5,213 | 1,169 |
| Accruals and deferred income | 21,041 | 21,222 |
| Social security and other taxes | 3,996 | 3,587 |
| Other creditors | 926 | 443 |
| | <u>31,176</u> | <u>26,421</u> |

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,918 (2021: £2,331).

Keep Mobile Community Transport CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

19. Analysis of charitable funds

Unrestricted funds

| | At 1 Jan 2022 £ | Income £ | Expenditure £ | Transfers £ | At 31 Dec 2022 £ |
|--|-----------------------|----------------|------------------|----------------|------------------------|
| General funds | 20,008 | 378,676 | (404,177) | 28,169 | 22,676 |
| Terminal liabilities and operations fund | 120,993 | — | — | 6,831 | 127,824 |
| Vehicle purchase fund | 130,000 | — | — | (35,000) | 95,000 |
| | <u>271,001</u> | <u>378,676</u> | <u>(404,177)</u> | <u>0-</u> | <u>245,500</u> |

| | At 1 Jan 2021 £ | Income £ | Expenditure £ | Transfers £ | At 31 Dec 2021 £ |
|--|-----------------------|----------------|------------------|----------------|------------------------|
| General funds | 76,093 | 308,071 | (347,898) | (16,258) | 20,008 |
| Terminal liabilities and operations fund | 104,735 | — | — | 16,258 | 120,993 |
| Vehicle purchase fund | 130,000 | — | — | — | 130,000 |
| | <u>310,828</u> | <u>308,071</u> | <u>(347,898)</u> | <u>—</u> | <u>271,001</u> |

General Fund - This is the value of the "free reserves" after allowing for the designated funds. There is no restriction on these reserves, which can be used at the discretion of the trustees for the provision of community transport and other services provided by the Charity.

Terminal liabilities and operations fund - This is to cover three months operation costs and any liabilities arising from the termination of activities.

Vehicle purchase fund - The Charity has earmarked funds to purchase a new minibus to replace one within its current fleet of eleven vehicles. Each vehicle costs approximately £95,000.

Restricted funds

| | At 1 Jan 2022 £ | Income £ | Expenditure £ | Transfers £ | At 31 Dec 2022 £ |
|---------------|-----------------------|-------------|------------------|----------------|------------------------|
| Building Fund | 30,000 | — | — | — | 30,000 |
| | <u>30,000</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>30,000</u> |

| | At 1 Jan 2021 £ | Income £ | Expenditure £ | Transfers £ | At 31 Dec 2021 £ |
|---------------|-----------------------|-------------|------------------|----------------|------------------------|
| Building Fund | 30,000 | — | — | — | 30,000 |
| | <u>30,000</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>30,000</u> |

Restricted funds relate to monies provided to the Charity for a specific purpose.

Keep Mobile Community Transport CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

20. Related parties

The whole operation of the Charity is sited on land and in offices owned by Mr F Rule who is a trustee of the Charity. The land accommodates all of the vehicles and provides space to carry out servicing and maintenance as required to ensure that the vehicles are kept road worthy, clean and safe. The office space is used to accommodate administrative staff for the purpose of accounts supervision, driver accommodation and development.

There is no charge for the use of the land and as such the charity received a donation in kind from Mr Rule. The value of rent for these facilities could not be quantified and therefore has not been included in these financial statements.

The Charity uses various additional office units for which a nominal rent has been charged by Mr Rule. The rent charged for the year was £16,746 (2021 = £12,000). At the year end £Nil (2021 = £Nil) was due from the Charity.

Mr Rule invoices the Charity for electricity used on the premises and this charge is included within the accounts. The electricity charged during the year was £5,536 (2021 = £3,140). At the year end £Nil (2021 = £Nil) was due from the Charity.

Mrs S J Gibson, who is employed by the Charity is the daughter of Mr F Rule. During the year Mrs S J Gibson received remuneration of £33,306 (2021 = £30,502).

During the year the Charity invoiced sales of £81,128 (2021 = £74,768) to Thames Valley Operators, a Community Interest Company in which Keep Mobile is a member. During the year Thames Valley Operators made donations of £6,600 (2021 = £16,000) to Keep Mobile. At the year end £9,139 (2021 = £9,391) was due from Thames Valley Operators to Keep Mobile.

During the year the company invoiced sales of £365 (2021 = £325) to Training Concerns Limited, a company of which Mr F Rule is also a director. During the year Training Concerns Limited made donations of £2,800 (2021 = £3,000) to Keep Mobile. At the year end £38 (2021 = £Nil) was due from Training Concerns Limited to Keep Mobile.

21. Trustees indemnity insurance

£Nil (2021 = £320) was spent on purchasing insurance to indemnify the trustees of the committee of management against default on their part.