

**ILFRACOMBE & DISTRICT**  
**COMMUNITY TRANSPORT**  
**ASSOCIATION**

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**CHARITY NUMBER 1174976**

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**APB ACCOUNTANTS LTD**  
**1 – 5 MARKET SQUARE**  
**ILFRACOMBE**  
**EX34 9AU**

**ILFERCOMBE & DISTRICT COMMUNITY TRANSPORT ASSOCIATION**

**CHARITY NUMBER 1174976**

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## **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

### **Legal and administrative information**

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#### **Status**

The charity is an incorporated association governed by a constitution dated 4 October 2017 and previously governed as an unincorporated association as charity 279975 by a constitution dated 15 April 1980 and amended on 20 September 1980 and 8 March 1994.

Charity Number 1174976

Registered office 4 Avenue Road  
Ilfracombe  
Devon  
EX34 9AT

Trustees	R G Spurway S A Jones D Rogers J Banks	Chairperson Secretary and Treasurer
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Accountants APB Accountants Ltd  
1 – 5 Market Square  
Ilfracombe  
Devon  
EX34 9AU

Bankers NatWest Bank Plc  
135, High Street  
Ilfracombe  
Devon  
EX34 9HA

National Savings & Investments  
Glasgow  
G58 1SB

Santander  
43 High Street  
Barnstaple  
Devon  
EX31 1HJ

## **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

**Report of the trustees**

**For the year ended 31 March 2021**

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The trustees present their report and the financial statements for the year ended 31 March 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

### **Structure governance and management**

#### *Governing document*

As from 1 April 2018 the Association has run as a CIO, charity number 117496 although the unincorporated charity 279975 is still open. Trustees hold monthly meetings and members have attended training in governance.

The Charity was governed by a constitution dated 15 April 1980 as amended 30 September 1980 and 8 March 1984. The charity had officially changed its name to Ilfracombe & District Community Transport Association and is so registered with the Charity Commission, HM Revenue and Customs and its bankers among others. The Association has had trustee indemnity insurance in place since the beginning of 2008.

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#### *Structure*

The charity is an incorporated trust. To comply with Devon County Council requirements for the granting of contracts we began operating as a Charitable Incorporated Organisation (Charity No 1174976) in April 2018. We have kept our charitable objectives, Trustees and other information the same as for Charity 279975 which we intend to keep as dormant.

#### *Trustee selection*

New trustees are voted in by the existing trustees. Additional trustees are actively being sought.

### **Objectives and activities**

#### *Objectives*

The Constitution states that the object of the Association shall be to relieve persons who are handicapped, aged, blind or otherwise disabled by providing suitable and affordable transport which can, where necessary, be door-to-door.

#### *Activities*

We provide transport for the frail and disabled persons of all ages to enable them to attend hospital and other medical-related appointments, shopping trips, social outings, meeting and events etc. The charity is staffed by volunteers, apart from a Fleet Manager who is also a driver and it is a non-profitmaking organisation. Income is by means of a mileage charge for the use of the vehicles which goes towards the running costs, i.e. diesel, maintenance, insurance and administration. Any surplus funds are paid into a separate account towards the cost of replacing vehicles. The vehicles are available for those permitted to use them under Section 19 and section 22 permits within a 45-mile radius of Ilfracombe. They are also available for community groups and private hire when not already booked for our primary purpose.

**Ilfracombe & District Community Transport Association**  
**Charity Number 1174976**

**Report of the Trustees**  
**For the year ended 31 March 2021**

**Personnel:**

The Association is administered by the Trustees working from their own homes supported by a part-time paid office assistant. The operation of the services, maintenance of the minibuses and allocation of drivers is the responsibility of the only full-time paid employee, the Fleet Manager, who is also a driver. At the start of the year there were an additional seven part-time paid drivers plus an emergency stand-in and one driver taking time off long term for family commitments. During the year, one driver changed driving duties to become an escort on a school run and another of our long-term drivers retired. We then took on two new part-time paid drivers to replace them.

**Achievements and performance:**

In common with other organisations, charitable or business, the past year has been an extraordinary one because of the COVID pandemic which is still on-going. Since 1 April 2020, the Association has been curtailed from providing its usual range of services, being restricted to the ones essential for health and well-being. We were able to continue our Ring & Ride services in Ilfracombe and in North Torridge to allow vulnerable people to get their daily grocery needs although the number of fare-paying passengers fell by 74%. Our Town Bus service which runs Tuesdays and Fridays continued throughout the year with a 69% fall in passengers. Fare revenue from these two services was therefore minimal. Our 3 school contracts were also impacted as schools were closed down. However, we were financially supported by Devon County Council who provided payment at 2019 rates to compensate and the drivers on these services were paid throughout whether they drove or not. We also received government funding to cover the special cleaning precautions our drivers had to take to safeguard passengers. We are very grateful for this additional financial help. Later in the year, the Association took on conveying people for their hospital appointments and for vaccinations at the request of local volunteer car schemes that were not able to operate.

During the year we sold one of our older minibuses, bought a second-hand vehicle more suitable for the narrow country lanes on one of our school contracts and also a recent used model. It is intended to sell two more of our oldest vehicles in the near future. Considering mileage was much lower than usual, maintenance costs were high during this period.

During the year the Ministry for Transport changed its regulations regarding the use of Section 19 permits and the Trustees had to consider which one category the Association's services fell into – they agreed that a) minibus transport is the main occupation, b) the short distance exemption did not apply to us, c) Exclusively non-commercial purposes exemption best suits the type of minibus services we operate and meets our charitable objectives. We confirmed that our financial systems identify whether the Association services make a surplus, where it goes and how it is used. We confirmed that any surplus made will be invested in a separate account for the purpose of replacing older vehicles. We also make financial provision according to the Charity Commission recommendation in case of having to close down.

## **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

**Report of the trustees**

**For the year ended 31 March 2021**

### **Public benefit:**

The Association has as its priority its charitable objectives and ensures that they are fully met at reasonable costs to the passengers. All services benefit the local community and the local economy as passengers get their shopping in the area. Our services allow people to meet together at their community events to socialise and take part in what is going on, extremely important for those living on their own and not seeing many people to chat to from day to day. Local businesses provide us with services such as fuel, repairs and servicing also bringing money into the local community.

### **Fund-Raising:**

Because of the pandemic and with Trustees involved in the administration and having little spare time to organise it, not much has been done this year.

### **Reserves Policy:**

Any surplus at the end of the year goes into a Government Investment Account towards the purchase of replacement minibuses and, in addition, 3 months' average expenditure is kept should the Association have to cease operating.

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### **Serious Incidents:**

The Trustees certify that there has been no serious incident to report.

SA Jones  
Trustee

## **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

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### **Independent examiner's report to the trustees on the unaudited financial statements of Ilfracombe & District Community Transport Association.**

We report on the accounts of Ilfracombe & District Community Transport Association for the year ended 31 March 2021 set out on pages 2 to 15.

#### **Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts, you consider that that audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is our responsibility to examine the accounts under section 43 (3)(a) of the Act, as amended: to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7) (b) of the Act, as amended; and to state whether particular matters have come to our attention.

#### **Basis of independent examiner's statement**

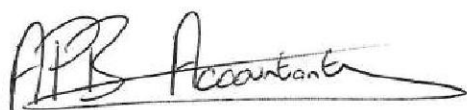
Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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#### **Independent examiner's statement**

In connection with our examination, no matters have come to our attention:

- (i) which gives us reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 41 of the Act: and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have been met.



**APB Accountants Ltd**

**Independent Examiners  
APB Accountants Ltd  
1 – 5 Market Square  
Ilfracombe  
EX34 9AU**

**ILFRACOMBE & DISTRICT COMMUNITY TRANSPORT ASSOCIATION**

**CHARITY NUMBER 1174976**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021**

		<b>Year Ended</b>	<b>Year Ended</b>
	<b>Notes</b>	<b>31-3-21</b>	<b>31-3-20</b>
<b>Incoming Resources</b>			
Incoming resources from generating funds			
Voluntary Income	2	132,038	167,366
Investment Income	3	-	475
Other incoming Resources	4	<u>5,466</u>	<u>5,668</u>
<b>Total Incoming Resources</b>		<u>137,504</u>	<u>173,509</u>
<b>Resources Expended</b>			
Charitable activities	5	137,310	172,189
Governance Costs	7	<u>1,707</u>	<u>2,067</u>
		<u>139,017</u>	<u>174,256</u>
<b>Net movement in funds</b>		(1,513)	(747)
<b>Total funds brought forward</b>		<u>152,733</u>	<u>153,480</u>
<b>Total funds carried forward</b>		<u>151,220</u>	<u>152,733</u>

The statements of financial activities include all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities



# Ilfracombe & District Community Transport Association

Charity Number 1174976

## Balance Sheet

As at 31 March 2021

	31/03/2021		31/03/2020	
	£	£	£	£
<b>Fixed Assets</b>				
Tangible assets		68,918		60,507
<b>Current Assets</b>				
Debtors	1,052		-	
Prepayments & accrued income	7,133		6,072	
Cash at bank and in hand	<u>79,761</u>		<u>87,104</u>	
	87,946		93,176	
<b>Creditors: amounts falling due within one year</b>	<u>(5,644)</u>		<u>(950)</u>	
<b>Net Current Assets</b>		<u>82,302</u>		<u>92,226</u>
<b>Net Assets</b>		<u>151,220</u>		<u>152,733</u>
<b>Funds</b>				
Restricted income funds		0		0
Unrestricted income funds		151,220		152,733
<b>Total funds</b>		<u>151,220</u>		<u>152,733</u>

The financial statements were approved by the trustees on 14<sup>th</sup> June 2021 and signed on its behalf by

S A Jones  
Trustee

## **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

### **Notes to financial statements**

**For the year ended 31 March 2021**

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#### **1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding period.

##### **1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention, except for the revaluation of certain fixed assets and except for investments which are included at market value, and in accordance with the statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

##### **1.2. Cashflow**

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement because it is a small charity.

##### **1.3 Fund accounting**

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Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specific purpose and which the charity may use for its purpose at its discretion

Designated funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Endowment funds are retained intact and must not be spent.

## **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

### **Notes to financial statements**

**For the year ended 31 March 2021**

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#### **1.4 Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be qualified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be qualified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

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Income from investments is included in the year which it is receivable.

#### **1.5 Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

#### **1.6 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Motor vehicles	-	Straight line over 6 years
Equipment	-	15% reducing balance method

# Ilfracombe & District Community Transport Association

Charity Number 1174976

## Notes to financial statements

For the year ended 31 March 2021

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### 2. Voluntary income

	Year ended 31/3/21 £	Year ended 31/3/20 £
Ring & Ride fares	4,874	11,527
Late Night Bus fares	-	-
Town Bus	15,012	13,911
Private hire	59,425	89,869
Passenger Club fares	-	3,786
Grant Income	52,360	44,566
Fund Raising	-	310
Other grants & donations	321	3,397
Other income	46	-
	<u>132,038</u>	<u>167,366</u>

### 3. Investments income

	Year ended 31/3/21 Total £	Year ended 31/3/20 Total £
Bank interest received	<u>0</u>	<u>475</u>
	<u>0</u>	<u>475</u>

### 4. Other incoming resources

	Year ended 31/3/21 Total £	Year ended 31/3/20 Total £
Sale of Vehicles	600	-
VAT & fuel rebate	<u>4,866</u>	<u>5,668</u>
	<u>5,466</u>	<u>5,668</u>

**Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

**Notes to financial statements**

**For the year ended 31 March 2021**

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**5. Costs of charitable activities – by fund type**

	<b>Year ended 31/3/21 Total £</b>	<b>Year ended 31/3/20 Total £</b>
Vehicle operation	137,310	172,189

**6. Costs of charitable activities – by activity**

	<b>Activities undertaken directly £</b>	<b>Support costs £</b>	<b>Year ended 31/3/21 Total £</b>	<b>Year ended 31/3/20 Total £</b>
Vehicle operation	135,670	1,640	137,310	172,189

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**7 Governance costs**

	<b>Year ended 31/3/21 Total £</b>	<b>Year ended 31/3/20 Total £</b>
Independent examiner's fees 2019/20	-	1,278
Independent examiner's fees 2020/21	882	-
Trustee's indemnity insurance	825	789
	<u>1,707</u>	<u>2,067</u>

**Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

**Notes to financial statements**

**For the year ended 31 March 2021**

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**8. Analysis of support costs**

	<b>Year ended 31/3/21 Total £</b>	<b>Year ended 31/3/20 Total £</b>
Staff costs	-	341
Rent	1,000	1,000
Administration costs and advertising	521	837
Office costs	119	419
Miscellaneous expenses	-	<u>453</u>
	<u>1,640</u>	<u>3,050</u>

**9. Employees**

<b>Employment costs</b>	<b>Year ended 31/3/21 £</b>	<b>Year ended 31/3/20 £</b>
Wages and salaries	72,492	80,444
Other costs	-	-
	<u>80,444</u>	<u>81,600</u>

No employee received emoluments of more than £60,000

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full-time equivalents, was as follows:

	<b>Year ended 31/3/21 Number</b>	<b>Period ended 31/3/20 Number</b>
Drivers	3	3
Others	0	0
Trustees	-	-
	<u>3</u>	<u>3</u>

No remuneration or expenses was paid to the trustees this year.

**Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

**Notes to financial statements**

**For the year ended 31 March 2021**

<b>11. Tangible fixed assets</b>	<b>Fixtures, Fittings &amp; Equipment £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2020	5,357	152,217	157,574
Additions	620	28,858	29,478
Disposals	—	—	—
At 31 March 2021	<u>5,977</u>	<u>181,075</u>	<u>187,052</u>
<b>Depreciation</b>			
At 1 April 2020	2,090	94,977	97,067
Charge for the year	<u>584</u>	<u>20,483</u>	<u>21,067</u>
At 31 March 2021	<u>2,674</u>	<u>115,460</u>	<u>118,134</u>
<b>Net book values</b>			
At 31 March 2020	<u>3,267</u>	<u>57,240</u>	<u>60,507</u>
At 31 March 2021	<u>3,303</u>	<u>65,615</u>	<u>68,918</u>
<b>12. Debtors</b>		31/3/21	31/3/20
		£	£
Trade debtors		<u>—</u>	<u>—</u>
<b>13. Creditors: amounts falling due within one year</b>		31/3/21	31/3/20
		£	£
Trade creditors		6,072	—
Accruals and deferred income		<u>950</u>	<u>950</u>
		<u>7,022</u>	<u>950</u>

## **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

### **Notes to financial statements**

**For the year ended 31 March 2021**

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#### **14. Analysis of net assets between funds**

	<b>Unrestricted Funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Fund balances at 31 March 2021 as represented by:			
Tangible fixed assets	68,918	0	68,918
Current assets	87,946		87,946
Current liabilities	(5,644)		(5,644)
	<u>151,220</u>	<u>0</u>	<u>151,220</u>

#### **15. Unrestricted funds**

	<b>At 1 April 2020 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>At 31 March 2021 £</b>
Unrestricted Fund	95,077	137,504	139,017	(10,000) 83,564
Minibus replacement fund	<u>57,656</u>	<u>0</u>	<u>0</u>	<u>10,000</u> <u>67,656</u>
	<u>152,733</u>	<u>137,504</u>	<u>139,017</u>	<u>0</u> <u>151,220</u>

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#### **Purposes of unrestricted funds**

The Unrestricted Fund is for the general operation of the charity.

The Minibus replacement fund is a designated fund for replacing the vehicles. These have a useful life of approximately 6 years. The charity owns a total of nine minibuses, three of these were purchased during this financial year. Net funds have been transferred to this fund from the general fund to provide additional resources for the balance of the cost not funded by grants.



**Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

**Notes to financial statements**

**For the year ended 31 March 2021**

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<b>16. Restricted funds</b>	<b>At 1 April 2020 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>At 31 March 2021 £</b>
Minibus Restricted Fund	0	0	0	0

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**Ilfracombe & District Community transport Association**

**Charity Number 1174976**

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**The following pages do not form part of the statutory accounts.**

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**Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

**Detailed statement of financial activities**

**For the year ended 31 March 2021**

	<b>Year Ended 31/03/2021</b>		<b>Year Ended 31/03/2020</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming resources</b>				
<b>Incoming resources from generating funds:</b>				
<i>Voluntary income</i>				
Ring & Ride fares		4,874		11,527
Late Night Bus fares		-		-
Town Bus		15,012		13,911
Private hire		59,425		89,869
Passenger Club fares		-		3,786
Grants received		52,360		41,566
Fund Raising		-		310
Other grants & donations		321		3,397
Other income		46		-
		<u>132,038</u>		<u>167,366</u>
<i>Investment Income</i>				
Bank interest received		-		475
		<u>-</u>		<u>475</u>
<b>Total income resources from generating funds</b>		<u>132,038</u>		<u>167,841</u>
<b>Other incoming resources</b>				
VAT & fuel rebate		4,866		5,668
Sale of Vehicles		600		-
<b>Total Incoming resources</b>		<u>137,504</u>		<u>173,509</u>

# Ilfracombe & District Community Transport Association

Charity Number 1174976

## Detailed statement of financial activities

For the year ended 31 March 2021

	Year Ended 31/03/2021		Year Ended 31/03/2020	
	£	£	£	£
<b>Charitable Activities</b>				
<b>Vehicle operation</b>				
<i>Activities undertaken directly</i>				
Wages & Salaries	72,492		80,444	
Maintenance	18,946		28,240	
Fuel	12,401		25,777	
Insurance	8,804		8,897	
Other expenses	1,960		3,628	
Loss on disposal of asset	-		-	
Depreciation	<u>21,067</u>		<u>22,153</u>	
		135,670		169,139
<i>Support costs</i>				
Staff Training	-		341	
Storage	1,000		1,000	
Booking administration costs	521		837	
Office expenses	119		419	
Miscellaneous	<u>-</u>		<u>453</u>	
		1,640		3,050
<b>Vehicle Operation total expenditure</b>		<u>137,310</u>		<u>172,189</u>
<b>Total charitable activity expenditure</b>		<u>137,310</u>		<u>172,189</u>
 <b>Governance costs</b>				
<i>Activities undertaken directly</i>				
Independent examiner's fees	882		1,278	
Trustee's indemnity insurance	<u>825</u>		<u>789</u>	
		1,707		2,067
Total governance costs		<u>1,707</u>		<u>2,067</u>
Net Incoming/(outgoing) resources for the year		<u>(1,513)</u>		<u>(747)</u>