

ILFRACOMBE & DISTRICT  
COMMUNITY TRANSPORT  
ASSOCIATION

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

CHARITY NUMBER 1174976

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

**ILFRCOMBE & 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	B Piercy S A Jones D Rogers J V Banks M Condliffe	Chairperson Secretary and Treasurer
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 2022**

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The trustees present their report and the financial statements for the year ended 31 March 2022. 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.

#### *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 2022**

**Personnel:**

In November 2021 the Chairperson of the Association, Reg Spurway unfortunately died. Bruce Piercy, a former driver, was elected to take his place. In March 2022, Martin Condliffe was elected as a Trustee. 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. There were seven part-time paid drivers and two part-time school escorts.

**Achievements and performance:**

Since April 2021, the country continued to be subject to government rules regarding Covid 19 and essential minibus services only were run. These were school contracts for the children of essential workers, ring and ride and the Ilfracombe Town Bus services for people to get out to buy their essential shopping which operated as normal. All health and safety precautions being taken. Passenger numbers were very low and did not pick up until government restrictions ended in mid-July. The Association is very grateful to DCC for the extra financial support during this difficult period. Other services were started up in August with reduced number of passengers, but numbers have increased since then and are now approaching pre-2020 levels. However, local community groups have been slow to get back to their activities resulting in reduced income on hiring. The Association has forged strong links with One Ilfracombe and the Straw Patch Project and now regularly take beneficiaries to engage in a wide range of outdoor and indoor activities to the betterment of their health and well-being. Maintenance costs were very high throughout the year and ways to reduce these costs are actively being sought.

**Public benefit:**

The Association ensured that its primary charitable objectives were fully met at reasonable cost to the passengers. All services bring benefit to the local businesses who supply us with fuel, repairs and maintenance as also do the retail establishments used by our passengers. In addition, the Association provides the opportunity for people who may feel isolated and lonely to meet others to socialise. On the journeys, many passengers tell the drivers that the minibus service is the highlight of their week. This was extremely important earlier in the year during 'lock-down'.

**Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

**Report of the trustees  
For the year ended 31 March 2022**

**Fund-Raising:**

Once more, little has been done during the earlier months of the pandemic, but with an additional Trustee on the Board, it is hoped that fund-raising activities will start up again.

**Reserves Policy:**

Any surplus at the end of the year goes into a Government Investment Account towards the cost of replacing minibuses and, in addition, 3 months' average expenditure is kept in case of the Association having to close down.

**Serious Incidents:**

The Trustees confirm 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 2022 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.

#### **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 2022**

		Year Ended	Year Ended
	Notes	31-3-22	31-3-21
<b>Incoming Resources</b>			
Incoming resources from generating funds			
Voluntary Income	2	159,573	132,038
Investment Income	3	32	-
Other incoming Resources	4	<u>4,866</u>	<u>5,466</u>
<b>Total Incoming Resources</b>		<u>164,471</u>	<u>137,504</u>
<b>Resources Expended</b>			
Charitable activities	5	163,897	137,310
Governance Costs	7	<u>2,121</u>	<u>1,707</u>
		<u>166,018</u>	<u>139,017</u>
<b>Net movement in funds</b>		(1,547)	(1,513)
<b>Total funds brought forward</b>		<u>151,220</u>	<u>152,733</u>
<b>Total funds carried forward</b>		<u>149,673</u>	<u>151,220</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 2022**

	<b>31/03/2022</b>		<b>31/03/2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>			
Tangible assets		50,688	68,918
<b>Current Assets</b>			
Debtors	4,003		1,052
Prepayments & accrued income	7,084		7,133
Cash at bank and in hand	<u>89,295</u>		<u>79,761</u>
	100,382		87,946
<b>Creditors: amounts falling due within one year</b>	<u>(1,397)</u>		<u>(5,644)</u>
<b>Net Current Assets</b>		<u>98,985</u>	<u>82,302</u>
<b>Net Assets</b>		<u>149,673</u>	<u>151,220</u>
<b>Funds</b>			
Restricted income funds		0	0
Unrestricted income funds		149,673	151,220
<b>Total funds</b>		<u>149,673</u>	<u>151,220</u>

The financial statements were approved by the trustees on 17<sup>th</sup> June 2022 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 2022**

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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**

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 2022**

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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.

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 2022**

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### **2. Voluntary income**

	<b>Year ended 31/3/22 £</b>	<b>Year ended 31/3/21 £</b>
Ring & Ride fares	10,235	4,874
Late Night Bus fares	-	-
Town Bus	13,241	15,012
Private hire	79,538	59,425
Passenger Club fares	1,984	-
Grant Income	54,125	52,360
Fund Raising	-	-
Other grants & donations	450	321
Other income	-	46
	<u>159,573</u>	<u>132,038</u>

### **3. Investments income**

	<b>Year ended 31/3/22 Total £</b>	<b>Year ended 31/3/21 Total £</b>
Bank interest received	<u>32</u>	<u>0</u>
	<u>32</u>	<u>0</u>

### **4. Other incoming resources**

	<b>Year ended 31/3/22 Total £</b>	<b>Year ended 31/3/21 Total £</b>
Sale of Vehicles	-	600
VAT & fuel rebate	<u>4,866</u>	<u>4,866</u>
	<u>4,866</u>	<u>5,466</u>

**Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

**Notes to financial statements**

**For the year ended 31 March 2022**

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

	<b>Year ended 31/3/22 Total £</b>	<b>Year ended 31/3/21 Total £</b>
Vehicle operation	163,897	137,310

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

	<b>Activities undertaken directly £</b>	<b>Support costs £</b>	<b>Year ended 31/3/22 Total £</b>	<b>Year ended 31/3/21 Total £</b>
Vehicle operation	160,959	2,938	163,897	137,310

**7 Governance costs**

	<b>Year ended 31/3/22 Total £</b>	<b>Year ended 31/3/21 Total £</b>
Independent examiner's fees 2020/21	-	882
Independent examiner's fees 2021/22	1,308	-
Trustee's indemnity insurance	813	825
	<u>2,121</u>	<u>1,707</u>

# **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

**Notes to financial statements**

**For the year ended 31 March 2022**

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## **8. Analysis of support costs**

	<b>Year ended 31/3/22 Total £</b>	<b>Year ended 31/3/21 Total £</b>
Staff costs	380	-
Rent	1,000	1,000
Administration costs and advertising	852	521
Office costs	90	119
Miscellaneous expenses	<u>616</u>	<u>-</u>
	<u>2,938</u>	<u>1,640</u>

## **9. Employees**

<b>Employment costs</b>	<b>Year ended 31/3/22 £</b>	<b>Year ended 31/3/21 £</b>
Wages and salaries	79,779	72,492
Other costs	<u>-</u>	<u>-</u>
	<u>79,779</u>	<u>72,492</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 31/3/22 Number</b>	<b>Period ended 31/3/21 Number</b>
Drivers	6	3
Others	0	0
Trustees	<u>-</u>	<u>-</u>
	<u>6</u>	<u>3</u>

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



# Ilfracombe & District Community Transport Association

Charity Number 1174976

## Notes to financial statements

For the year ended 31 March 2022

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<b>11. Tangible fixed assets</b>	<b>Fixtures, Fittings &amp; Equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2021	5,977	181,075	187,052
Additions	1,821	-	1,821
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>7,798</u>	<u>181,075</u>	<u>188,873</u>
<b>Depreciation</b>			
At 1 April 2021	2,674	115,460	118,134
Charge for the year	<u>768</u>	<u>19,283</u>	<u>20,051</u>
At 31 March 2022	<u>3,442</u>	<u>134,743</u>	<u>138,185</u>
<b>Net book values</b>			
At 31 March 2021	<u>3,303</u>	<u>65,615</u>	<u>68,918</u>
At 31 March 2022	<u>4,356</u>	<u>46,332</u>	<u>50,688</u>
<b>12. Debtors</b>			
		31/3/22	31/3/21
		£	£
Trade debtors		<u>4,003</u>	<u>1,052</u>
<b>13. Creditors: amounts falling due within one year</b>			
		31/3/22	31/3/21
		£	£
Trade creditors		447	4,694
Accruals and deferred income		<u>950</u>	<u>950</u>
		<u>1,397</u>	<u>5,644</u>

# Ilfracombe & District Community Transport Association

Charity Number 1174976

## Notes to financial statements

For the year ended 31 March 2022

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### 14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2022 as represented by:			
Tangible fixed assets	50,688	0	50,688
Current assets	100,382		100,382
Current liabilities	(1,397)		(1,397)
	<u>149,673</u>	<u>0</u>	<u>149,673</u>

### 15. Unrestricted funds

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2022 £
Unrestricted Fund	83,564	164,439	166,018	(10,600)	71,385
Minibus replacement fund	<u>67,656</u>	<u>32</u>	<u>0</u>	<u>10,600</u>	<u>78,288</u>
	<u>151,220</u>	<u>164,471</u>	<u>166,018</u>	<u>0</u>	<u>149,673</u>

### 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. 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 2022**

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**16. Restricted funds**

	<b>At 1 April 2021 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>At 31 March 2022 £</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.**

**Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

**Detailed statement of financial activities**

**For the year ended 31 March 2022**

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	<b>Year Ended 31/03/2022</b>	<b>Year Ended 31/03/2021</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>		
<b>Incoming resources from generating funds:</b>		
<i>Voluntary income</i>		
Ring & Ride fares	10,235	4,874
Late Night Bus fares	-	-
Town Bus	13,241	15,012
Private hire	79,538	59,425
Passenger Club fares	1,984	-
Grants received	54,125	52,360
Fund Raising	-	-
Other grants & donations	450	321
Other income	-	46
	<u>159,573</u>	<u>132,038</u>
<i>Investment Income</i>		
Bank interest received	<u>32</u>	<u>-</u>
	<u>32</u>	<u>-</u>
<b>Total income resources from generating funds</b>	<u>159,605</u>	<u>132,038</u>
<b>Other incoming resources</b>		
VAT & fuel rebate	4,866	4,866
Sale of Vehicles	-	600
<b>Total Incoming resources</b>	<u>164,471</u>	<u>137,504</u>

**Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

**Detailed statement of financial activities**

**For the year ended 31 March 2022**

	<b>Year Ended 31/03/2022</b>		<b>Year Ended 31/03/2021</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Charitable Activities</b>				
<b>Vehicle operation</b>				
<i>Activities undertaken directly</i>				
Wages & Salaries	79,779		72,492	
Maintenance	26,249		18,946	
Fuel	22,126		12,401	
Insurance	9,846		8,804	
Other expenses	3,508		1,960	
Loss on disposal of asset	-		-	
Depreciation	<u>19,451</u>		<u>21,067</u>	
		160,959		135,670
<i>Support costs</i>				
Staff Training	380		-	
Storage	1,000		1,000	
Booking administration costs	852		521	
Office expenses	90		119	
Miscellaneous	<u>616</u>		<u>-</u>	
		<u>2,938</u>		<u>1,640</u>
<b>Vehicle Operation total expenditure</b>		<u>163,897</u>		<u>137,310</u>
<b>Total charitable activity expenditure</b>		<u>163,897</u>		<u>137,310</u>
 <b>Governance costs</b>				
<i>Activities undertaken directly</i>				
Independent examiner's fees	1,308		882	
Trustee's indemnity insurance	<u>813</u>		<u>825</u>	
		<u>2,121</u>		<u>1,707</u>
Total governance costs		<u>2,121</u>		<u>1,707</u>
Net Incoming/(outgoing) resources for the year		<u>(1,547)</u>		<u>(1,513)</u>