

SUNDERLAND COMMUNITY TRANSPORT CIO

England & Wales · Charity number 1177662

Details

Other names	SCT
Status	Registered
Legal form	CIO
Registered	2018-03-22
Register	View on the Charity Commission register

Contact

Address	273 Southwick Road Sunderland SR5 2AB
Phone	0191 5486278
Email	smct1975@hotmail.com
Website	http://southwickcommunitytransport.co.uk/

Activities

Objects: THE RELIEF OF THE INHABITANTS OF THE CITY OF SUNDERLAND AND SURROUNDING AREAS (AREA OF BENEFIT) WHO ARE IN NEED BECAUSE OF AGE, SICKNESS OR DISABILITY (MENTAL OR PHYSICAL) OR POVERTY OR BECAUSE OF A LACK OF AVAILABILITY OF ADEQUATE SAFE PUBLIC PASSENGER SERVICES BY THE PROVISION OF A COMMUNITY TRANSPORT SERVICE TO COMMUNITY GROUPS AND ORGANISATIONS AT AN AFFORDABLE COST

Activities: To provide low-cost reliable transport, via three accessible minibuses, to community groups and voluntary organisations in the local area.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- Durham
- Gateshead
- South Tyneside
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£79,864	£46,352	-	-
2024-03-31	£43,749	£34,245	-	-
2023-03-31	£39,170	£32,761	-	-
2022-03-31	£25,262	£29,349	-	-
2021-03-31	£20,010	£26,040	-	-

Trustees

Name	Role	Appointed
MALCOLM GORDON WATSON	Chair	2019-02-01
David Mitchell		2023-10-16
Ephraim Donkin		2019-02-01
JAMES EDWARD ROBSON		2019-02-01
Kayleigh Richardson		2023-10-16
Kumareswaradas Ramanthas		2023-10-16
Lesley Lawson		2023-10-16
ROBERT BRAINES		2019-02-01

SUNDERLAND COMMUNITY TRANSPORT CIO

England & Wales - Charity number 1177662

Accounts

Penwells
18 Lumley Terrace
Chester-le-Street
Co Durham
DH3 3NQ

Report of the Trustees and Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Sunderland Community Transport CIO

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to provide community transport services to the inhabitants of Sunderland and the surrounding area who are in need because of age, sickness, disability or poverty, or because of the lack of availability of adequate safe public passenger services.

Significant activities

The charity provides a number of safe and reliable minibuses for hire by the beneficiary user groups.

Public benefit

The trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit in deciding what activities the charity should undertake.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity hires minibuses to member organisations. These are mainly local charities, community, social or sports groups. The charity's minibuses support the work undertaken by these organisations.

In the year to 31 March 2025 our three minibuses have covered 34,050 miles (2024: 25,550 miles). The vehicles have enabled people attend various community and social events as well as take part in outdoor activities and sports competitions. During the year 7,150 passengers (2024: 6,200 passengers) were carried in the minibuses. There are many personal stories telling of how our journeys have enhanced the lives of the many passengers.

Although most user groups have members who are registered drivers, two of our long-standing volunteers drive when groups are unable to provide their own driver. This has enabled members of Castleown Community Centre and Downhill Coffee Club to travel to Durham Cathedral to enjoy the performance of the choir, Newcastle for Christmas, Craft Fairs, Garden Centres, Museums and to Christmas lunches. Two junior football teams have been able to participate in after-school games thanks to the commitment of these volunteers. Southwick REACH is a local group whose members share an interest in the art, culture and history of the region. This user group has benefited by travelling on our minibuses for field trips and heritage projects. By providing transport the charity encourages participation in a wide range of activities that reduce social isolation and loneliness among those with limited mobility. In particular dementia user group members and their carers appreciate our work.

The charity relies upon donations and grants which together with the income generated by the operation of its minibuses enables it to provide the services, as detailed in its objects, during the year. The regular maintenance and upkeep of the minibuses allows the charity to continue to provide its services to members at a high level of quality, comfort and reliability. During the year the charity purchased a new minibus and disposed of one of the old minibuses.

Up until December 2024 the charity offered the Minibus Driver Awareness Scheme (MiDAS) training to enable volunteer drivers (both from member organisations and its own volunteers) to achieve the necessary standard to drive the minibuses. In the year to 31 March 2025 26 volunteers (2024: 50 volunteers) completed the MiDAS training and 5 volunteers (2024: 2 volunteers) undertook the refresher course.

Secure parking for the three minibuses is provided at Bental Business Park by Martelli free of charge. The trustees would like to acknowledge the generosity of Martelli in supporting the charity.

Fundraising activities

The charity received grants and donations in the year totalling £39,000. These included grants provided towards the purchase of the charity's new minibuses totalling £31,500. These comprised The National Lottery Community Fund of £20,000, Bernard Sunley Foundation of £5,000, The Foyle Foundation of £5,000 and The Joicey Trust of £1,500. The Sir James Knott Trust provided a grant of £3,000 for the continuation of the charity's services in 2024/25. The Garfield Weston Foundation provided a grant of £2,500 for the core costs of the charity. The Arnold Clark Community Fund provided a grant of £1,000 towards maintenance. The trustees would like to take this opportunity to express their thanks to donors for all the generous donations, grants and support throughout the year.

FINANCIAL REVIEW

Principal funding sources

The charity's main source of income is from the operation of minibuses. Other material income is in the form of grants which are either restricted or unrestricted. Details of restricted reserves in existence during the year are given in note 13 to the financial statements.

Investment policy and objectives

The charity currently holds all of its funds on either current account or deposit account depending upon the expected timing of financial commitments.

Results for the year

The financial performance of the charity in the year under review is summarised in the Statement of Financial Activities at page 6. The charity received total income of £79,864 (2024: £43,749) and had total expenditure of £46,352 (2024: £34,245) leaving net income of £33,512 (2024: £9,504). The main components of total income of £79,864 (2024: £43,749) are minibuses operational income of £40,768 (2024: £30,084) together with grants and donations of £39,000 (2024: £13,500). The main components of total expenditure of £46,352 (2024: £34,245) are staff costs of £21,441 (2024: £20,972), minibus running costs of £12,210 (2024: £7,544) and minibus depreciation of £5,832 (2024: £nil). The charity's fixed assets have been increased with the purchase of a new minibus costing £46,653.

The overall financial result for the year is considered satisfactory.

Reserves policy

The charity has total reserves of £73,825 comprising restricted funds of £30,062 and unrestricted funds of £43,763. The charity has free reserves of £30,504. This comprises unrestricted funds of £43,763 less unrestricted fixed assets of £13,259. The trustees have designated £10,000 of the unrestricted funds for the future purchase of minibuses.

In a normal year, the charity's annual income is not sufficient to cover its annual ongoing costs. As such the charity needs to obtain grants and donations to make good this shortfall. Due to the diverse funding avenues and short term/annual nature of the grants, the charity needs to maintain free reserves to ensure the continuity of the project.

The level of reserves believed necessary by the trustees is dictated by the annual core costs of maintaining a basic community transport service in line with the constitution together with a percentage to act as a bridge between one funding source ending and another beginning. The trustees consider it is appropriate to have free reserves to cover normal operating costs of up to six months.

The trustees will review and monitor the reserves annually to ensure that the amount is realistic and maintained at the appropriate level in relation to anticipated expenditure.

FUTURE PLANS

The charity's immediate aim is to continue providing the services of its three minibuses to member user groups. The charity will continue to monitor the demands for its services and plan accordingly. The charity will reach its 50th Anniversary next year and the trustees intend to recognise the occasion with an event.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The charity is managed under the charity's constitution regulations by a committee elected at the Annual General Meeting each year, consisting of no less than 5 members and no more than 10 members.

The management committee is made up of the trustees who, subject to termination of office by resignation or otherwise shall remain in office until their successors are elected at the following Annual General Meeting. As far as possible trustees shall be representative of user groups or residents of Southwick and Monkwearmouth community areas.

The general management of the charity is directed by the management committee who meet not less than 4 times per year. All questions arising at any meeting of the charity are decided by a simple majority of the members present at the meeting. The chair has a second casting vote in the event of a tie in voting.

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and systems have been established to minimise those risks. External risks related to the generation of funding and activities have led to the development of a strategic plan allowing for the diversification of funding. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are reviewed to ensure that they still meet the needs of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

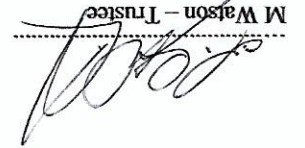
Registered Charity number
1177662

Principal address
273 Southwick Road
Southwick
Sunderland
SR5 2AB

Trustees
J Robson
R Braines
E Donkin
M Watson
K Richardson
D Mitchell
K Ramanthas
L Lawson

Independent examiner
Mr D Killoury, ACA
Penwells
18 Lumley Terrace
Chester-le-Street
Co Durham
DH3 3NQ

Approved by order of the board of trustees on 18 November 2025 and signed on its behalf by:

M Watson - Trustee


**Independent Examiner's Report to the Trustees of
Sunderland Community Transport CIO**

I report on the accounts for year ended 31 March 2025 set out on pages six to fifteen.

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 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(3)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

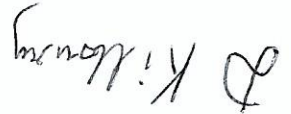
Basis of the independent examiner's report

My 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 presented with those records. It also includes consideration of any unusual items or disclosures in 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 statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



D Killoury, ACA
Penwells
18 Lumley Terrace
Chester-le-Street
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Date: 18 November 2025

Statement of Financial Activities
for the Year Ended 31 March 2025

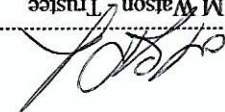
	31.03.25	31.03.24	£	£	Notes
	Total funds	Total funds	Restricted funds	Unrestricted fund	
INCOME AND ENDOWMENTS FROM					
Donations and legacies	39,000	13,500	39,000	-	2
Charitable activities	40,768	30,084	-	40,768	3
Operation of Minibuses					
Investment income	96	165	-	96	4
Total	79,864	43,749	39,000	40,864	
EXPENDITURE ON					
Charitable activities	46,352	34,245	14,938	31,414	5
Operation of Minibuses					
Total	46,352	34,245	14,938	31,414	
NET INCOME	33,512	9,504	24,062	9,450	
RECONCILIATION OF FUNDS					
Total funds brought forward	40,313	30,809	6,000	34,313	
TOTAL FUNDS CARRIED FORWARD	73,825	40,313	30,062	43,763	

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

Statement of Financial Position
At 31 March 2025

	31.03.25	31.03.24
FIXED ASSETS		
Tangible assets	40,821	-
CURRENT ASSETS		
Debtors	4,798	4,359
Cash at bank and in hand	28,063	36,670
	11	
	32,861	41,029
CREDITORS		
Amounts falling due within one year	(2,357)	(716)
	12	
	30,504	40,313
NET CURRENT ASSETS		
	30,062	33,004
	73,825	40,313
TOTAL ASSETS LESS CURRENT LIABILITIES		
	43,763	43,763
	30,062	30,062
NET ASSETS		
	43,763	40,313
FUNDS		
Unrestricted funds	43,763	34,313
Restricted funds	30,062	6,000
TOTAL FUNDS		
	73,825	40,313

The financial statements were approved by the Board of Trustees and authorised for issue on 18 November 2025 and were signed on its behalf by:


M Watson Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charity's SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on the going concern basis, which assumes that the charity will continue in operational existence for the foreseeable future, which the trustees consider appropriate.

Financial reporting standard 102 – reduced disclosure exemption
The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income
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.

Expenditure
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 benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs
Governance costs are those incurred in connection with the administration of the Charity and the compliance with constitutional and statutory requirements.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	- 25% on cost
Office equipment	- 25% on cost

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can 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.

Designated funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1. ACCOUNTING POLICIES - continued

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	31.03.25	31.03.24
	£	£
The National Lottery Community Fund	20,000	-
Bernard Sunley Foundation	5,000	-
The Foyle Foundation	5,000	-
Sir James Knott Trust	3,000	-
Garfield Weston Foundation	2,500	-
The Joicey Trust	1,500	-
Greatham Hospital	1,000	-
The Arnold Clark Community Fund	1,000	-
Community Foundation	-	5,000
Coalfields Regeneration Trust	-	5,000
The Harbour Foundation	-	2,000
Rothley Trust	-	1,000
Rotary Club	-	500
	<u>39,000</u>	<u>13,500</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	31.03.25	31.03.24
	£	£
Activity		
Hire fees	23,230	19,516
Affiliation fees	1,350	2,100
Fuel received	7,774	5,471
Drivers' fees	1,651	1,092
MIDAS fees	1,262	1,905
Profit on sale of minibus	5,501	-
	<u>40,768</u>	<u>30,084</u>

4. INVESTMENTS		
	Deposit account interest	31.03.25 96 31.03.24 165
5. CHARITABLE ACTIVITIES COSTS		
	Direct costs	43,171
	Support costs (See note 6)	3,181
	Totals	46,352
6. SUPPORT COSTS	Operation of Minibuses	
	£	31.03.25
	£	31.03.24
	Operation of Minibuses	31,0325
	Rent	1,812
	Insurance	558
	Telephone	311
	Printing and stationery	253
	Sundries	147
	Governance costs	100
	Independent Examination	100
	Activity	3,181
	Support costs	3,350
	Governance costs	3,350
	Basis of allocation	3,350
	Usage	3,350
	Usage	3,350
7. TRUSTEES' REMUNERATION AND BENEFITS		
	There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.	
	Trustees' expenses	
	There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.	

8. EMPLOYEES

	31.03.25	31.03.24
Number of employees	2	2
Average monthly number of employees	2	2
Employment costs	31,033	31,033
Wages and salaries	21,133	20,972
Other pension costs	308	-
	21,441	20,972

No employees received total remuneration of more than £60,000 during the year. During the year key management personnel received total remuneration and other benefits of £21,441 (2024: £20,972).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
INCOME AND ENDOWMENTS FROM	£	£	£
Donations and legacies	500	13,000	13,500
Charitable activities	30,084	-	30,084
Operation of minibuses	165	-	165
Investment income	165	-	165
Total	30,749	13,000	43,749
EXPENDITURE ON			
Charitable activities	26,714	7,531	34,245
Operation of minibuses	26,714	7,531	34,245
Total	26,714	7,531	34,245
NET INCOME	4,035	5,469	9,504
RECONCILIATION OF FUNDS			
Total funds brought forward	30,278	531	30,809
TOTAL FUNDS CARRIED FORWARD	34,313	6,000	40,313

10. TANGIBLE FIXED ASSETS

	Motor vehicles	Computer equipment	Totals
COST			
At 1 April 2024	24,218	594	24,812
Additions	46,653	-	46,653
Disposals	(1)	-	(1)
At 31 March 2025	70,870	594	71,464
DEPRECIATION			
At 1 April 2024	24,218	594	24,812
Disposals	(1)	-	(1)
Charge for year	5,832	-	5,832
At 31 March 2025	30,049	594	30,643
NET BOOK VALUE			
At 31 March 2025	40,821	-	40,821
At 31 March 2024	-	-	-

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Prepayments and accrued income	£ 4,798	£ 4,359
	<u>31.03.25</u>	<u>31.03.24</u>
	31,03,25	31,03,24

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other taxation and social security	£ 1,225	£ -
Accruals	£ 1,132	£ 716
	<u>31.03.25</u>	<u>31.03.24</u>
	2,357	716

13. MOVEMENT IN FUNDS

	Net movement in funds At 1.4.24	Net movement in funds 9,450	Transfers of funds 10,000	At 31.03.25
Unrestricted funds	14,313	9,450	10,000	33,763
General fund	20,000	-	(10,000)	10,000
Minibus replacement fund	-	-	-	-
Restricted funds	34,313	9,450	-	43,763
The National Lottery Community Fund	-	17,500	-	17,500
Bernard Sunley Foundation	-	4,375	-	4,375
The Foyle Foundation	-	4,375	-	4,375
Garfield Weston Foundation	-	2,500	-	2,500
The Joicey Trust	-	1,312	-	1,312
Community Foundation	5,000	(5,000)	-	-
Rothley Trust	1,000	(1,000)	-	-
TOTAL FUNDS	40,313	33,512	-	73,825

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	40,864	(31,414)	9,450
General fund	-	-	-
Restricted funds	20,000	(2,500)	17,500
The National Lottery Community Fund	5,000	(625)	4,375
Bernard Sunley Foundation	5,000	(625)	4,375
The Foyle Foundation	3,000	(3,000)	-
Garfield Weston Foundation	2,500	-	2,500
The Joicey Trust	1,500	(188)	1,312
Greatham Hospital	1,000	(1,000)	-
The Arnold Clark Community Fund	1,000	(1,000)	-
Community Foundation	-	(5,000)	(5,000)
Rothley Trust	-	(1,000)	(1,000)
TOTAL FUNDS	79,864	(46,352)	33,512

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	Transfers of funds	At 31.03.24
Unrestricted funds	£	£	£	£
General fund	15,278	4,035	(5,000)	14,313
Mimbus replacement fund	15,000	-	5,000	20,000
Restricted funds	30,278	4,035	-	34,313
Restricted fund	531	(531)	-	-
Community Foundation	-	5,000	-	5,000
Rothley Trust	-	1,000	-	1,000
TOTAL FUNDS	30,809	9,504	-	40,313

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds	£	£	£
General fund	30,749	(26,714)	4,035
Restricted funds	-	(531)	(531)
Restricted fund	5,000	-	5,000
Community Foundation	5,000	(5,000)	-
Coalfields Regeneration Trust	2,000	(2,000)	-
The Barbour Foundation	1,000	-	1,000
Rothley Trust	13,000	(7,531)	5,469
TOTAL FUNDS	43,749	(34,245)	9,504

General fund
This fund is not related to any designated project or purpose. Since the fund is free from restrictions it is predominantly operated to manage and administer the Charity on a day-to-day basis.

Mimbus replacement fund

This a designated fund with money set aside from the general fund to be used to purchase replacement minibuses.

13. MOVEMENT IN FUNDS - continued

Restricted fund
The National Lottery Community Fund
Bernard Sunley Foundation
The Royle Foundation
The Joicey Trust
This is funding totalling £31,500 provided towards the purchase of a new minibus. The new minibus was purchased in the year. The resources expended are the depreciation in the year on the grant funded element of the cost of the minibus.
Sir James Knott Trust
This is funding provided for the continuation of the charity's services in 2024/25.

Garfield Weston Foundation
This is funding provided for the continuation of the charity's services in 2025/26.

Greatham Hospital, Rothley Trust
This is funding provided for the core costs of the charity. Greatham Hospital provided funding of £1,000 in the current year and Rothley Trust provided funding of £1,000 in the previous year.

The Arnold Clark Community Fund, Community Foundation
This is funding provided for minibus maintenance. The Arnold Clark Community Fund provided funding of £1,000 in the current year and Community Foundation provided funding of £5,000 in the previous year.

14. RELATED PARTY DISCLOSURES

There were no related party disclosures for the year ended 31 March 2025.

Sunderland Community Transport CIO
Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	£	31,03,25	£	31,03,24
INCOME AND ENDOWMENTS				
Donations and legacies		39,000		13,500
Donations				
Investment income		96		165
Charitable activities		23,230		19,516
Hire fees				
Affiliation fees		1,350		2,100
Fuel received		7,774		5,471
Drivers' fees		1,651		1,092
MIDAS income		1,262		1,905
Profit on sale of minibus		5,501		-
Total incoming resources		79,864		43,749
EXPENDITURE				
Charitable activities		711		645
Road fund tax				
Repairs and maintenance		5,560		2,048
Minibus insurance		3,371		2,680
Fuel costs		2,568		2,171
MIDAS costs		991		312
Salaries		21,133		20,972
Employers pension contributions		308		-
Subscriptions		50		50
Volunteer expenses		2,647		2,017
Depreciation of motor vehicles		5,832		-
Support costs		1,812		1,812
Rent				
Insurance		558		525
Telephone		311		381
Printing and stationery		253		456
Sundries		147		76
		3,081		3,250

Sunderland Community Transport CIO
Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.03.25	£		
Governance	100			
Independent examination	100			
	<hr/>			
	100			
	<hr/>			
Total resources expended	46,352			
	<hr/>			
	34,245			
	<hr/>			
Net income	33,512			
	<hr/>			
	9,504			
	<hr/>			
	31.03.24			
	<hr/>			
	£			

SUNDERLAND COMMUNITY TRANSPORT CIO

England & Wales - Charity number 1177662

Accounts

REGISTERED CHARITY NUMBER: 1177662

Report of the Trustees and Unaudited Financial Statements
for the Year Ended 31 March 2024
for
Sunderland Community Transport CIO

Penwells
18 Lumley Terrace
Chester-le-Street
Co Durham
DH3 3NQ

Sunderland Community Transport CIO

**Contents of the Financial Statements
for the Year Ended 31 March 2024**

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Sunderland Community Transport CIO

Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to provide community transport services to the inhabitants of Sunderland and the surrounding area who are in need because of age, sickness, disability or poverty, or because of the lack of availability of adequate safe public passenger services.

Significant activities

The charity provides a number of safe and reliable minibuses for hire by the beneficiary user groups.

Public benefit

The trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit in deciding what activities the charity should undertake.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity hires minibuses to member organisations. These are mainly local charities, community, social or sports groups. The charity's minibuses support the work undertaken by these organisations.

In the year to 31 March 2024 our three minibuses have covered 25,550 miles (2023: almost 28,750 miles). The vehicles have enabled people attend various community and social events as well as take part in outdoor activities and sports competitions. During the year 6,200 passengers (2023: over 5,800 passengers) were carried in the minibuses. There are many personal stories telling of how our journeys have enhanced the lives of the many passengers.

We use feedback from user groups to ensure we consider their needs when making decisions that could affect them. When one of our regular user groups decided that due to a decrease in numbers it was no longer viable to use our minibuses we arranged for them to collaborate with another user group to enable them to share the costs of outings. Our chairperson carried out lunch deliveries on Christmas day for the fourth year running. He also drove several vulnerable persons to the local church hall for the day. Two of our volunteers have continued to drive for a number of user groups. In particular, the dementia user group members and their carers appreciate the work of our volunteer drivers.

The charity relies upon donations and grants which together with the income generated by the operation of its minibuses enables it to provide the services, as detailed in its objects, during the year. The regular maintenance and upkeep of the minibuses allows the charity to continue to provide its services to members at a high level of quality, comfort and reliability.

The charity offers Minibus Driver Awareness Scheme (MiDAS) training to enable volunteer drivers (both from member organisations and its own volunteers) to achieve the necessary standard to drive the minibuses. In the year to 31 March 2024 50 volunteers (2023: 47 volunteers) completed the MiDAS training and 2 volunteers (2023: 7 volunteers) undertook the refresher course.

Secure parking for the three minibuses is provided by Advient free of charge. The trustees would like to acknowledge the generosity of Advient and thank it for its continuing support.

Fundraising activities

The charity received grants and donations in the year totalling £13,500. The Community Foundation provided a grant of £5,000 for the continuation of the charity's services in 2024/25. The Coalfields Regeneration Trust provided a grant of £5,000 and The Barbour Foundation provided a grant of £2,000. Both these were grants towards the core costs of the charity. The Rothley Trust provided a grant of £1,000 towards minibus maintenance. The trustees would like to take this opportunity to express their thanks to donors for all the generous donations, grants and support throughout the year.

Sunderland Community Transport CIO

Report of the Trustees for the Year Ended 31 March 2024

FINANCIAL REVIEW

Principal funding sources

The charity's main source of income is from the operation of minibuses. Other material income is in the form of grants which are either restricted or unrestricted. Details of restricted reserves in existence during the year are given in note 13 to the financial statements.

Investment policy and objectives

The charity currently holds all of its funds on either current account or deposit account depending upon the expected timing of financial commitments.

Results for the year

The financial performance of the charity in the year under review is summarised in the Statement of Financial Activities at page 6. The charity received total income of £43,749 (2023: £39,170) and had total expenditure of £34,245 (2023: £32,761) leaving net income of £9,504 (2023: £6,409). The main components of total income of £43,749 (2023: £39,170) are minibuses operational income of £30,084 (2023: £26,646) together with grants and donations of £13,500 (2023: £12,461). The main components of total expenditure of £34,245 (2023: £32,761) are staff costs of £20,972 (2023: £19,980) and minibus running costs of £7,544 (2023: £8,226).

The overall financial result for the year is considered satisfactory.

Reserves policy

The charity has total reserves of £40,313 comprising restricted funds of £6,000 and unrestricted funds of £34,313. The trustees have designated £20,000 of the unrestricted funds for the future purchase of minibuses leaving £14,313 as free reserves.

In a normal year, the charity's annual income is not sufficient to cover its annual ongoing costs. As such the charity needs to obtain grants and donations to make good this shortfall. Due to the diverse funding avenues and short term/annual nature of the grants, the charity needs to maintain free reserves to ensure the continuity of the project.

The level of reserves believed necessary by the trustees is dictated by the annual core costs of maintaining a basic community transport service in line with the constitution together with a percentage to act as a bridge between one funding source ending and another beginning. The trustees consider it is appropriate to have free reserves to cover normal operating costs of up to six months.

The trustees will review and monitor the reserves annually to ensure that the amount is realistic and maintained at the appropriate level in relation to anticipated expenditure.

FUTURE PLANS

The charity's immediate aim is to continue providing the services of its three minibuses to member user groups. The end of the COVID-19 pandemic restrictions has enabled the trustees to better understand the likely ongoing level of minibus usage. The charity will continue to monitor the demands for its services and plan accordingly.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The charity is managed under the charity's constitution regulations by a committee elected at the Annual General Meeting each year, consisting of no less than 5 members and no more than 10 members.

The management committee is made up of the trustees who, subject to termination of office by resignation or otherwise shall remain in office until their successors are elected at the following Annual General Meeting. As far as possible trustees shall be representative of user groups or residents of Southwick and Monkwearmouth community areas.

The general management of the charity is directed by the management committee who meet not less than 4 times per year. All questions arising at any meeting of the charity are decided by a simple majority of the members present at the meeting. The chair has a second casting vote in the event of a tie in voting.

Sunderland Community Transport CIO

Report of the Trustees
for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and systems have been established to minimise those risks. External risks related to the generation of funding and activities have led to the development of a strategic plan allowing for the diversification of funding. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are reviewed to ensure that they still meet the needs of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177662

Principal address

273 Southwick Road
Southwick
Sunderland
SR5 2AB

Trustees

R Walker (formerly Oxley)	Resigned:	16 October 2023
J Robson		
R Braines		
E Donkin		
E A Lillie	Deceased:	14 August 2023
M Watson		
K Richardson	Appointed:	16 October 2023
D Mitchell	Appointed:	16 October 2023
K Ramanthas	Appointed:	16 October 2023
L Lawson	Appointed:	16 October 2023

Independent examiner

Mr D Killoury, ACA, CTA
Penwells
18 Lumley Terrace
Chester-le-street
Co Durham
DH3 3NQ

Approved by order of the board of trustees on 18 November 2024 and signed on its behalf by:



M Watson – Trustee

**Independent Examiner's Report to the Trustees of
Sunderland Community Transport CIO**

I report on the accounts for year ended 31 March 2024 set out on pages six to fifteen.

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 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My 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 presented with those records. It also includes consideration of any unusual items or disclosures in 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 statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



D Killoury, ACA, CTA
Penwells
18 Lumley Terrace
Chester-le-Street
Co Durham
DH3 3NQ

Date: 18 November 2024

Sunderland Community Transport CIO

Statement of Financial Activities
for the Year Ended 31 March 2024

		Unrestricted fund	Restricted funds	31.03.24 Total funds	31.03.23 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	500	13,000	13,500	12,461
Charitable activities					
Operation of Minibuses	3	30,084	-	30,084	26,646
Investment income	4	165	-	165	63
Total		<u>30,749</u>	<u>13,000</u>	<u>43,749</u>	<u>39,170</u>
EXPENDITURE ON					
Charitable activities					
Operation of Minibuses	5	26,714	7,531	34,245	32,761
Total		<u>26,714</u>	<u>7,531</u>	<u>34,245</u>	<u>32,761</u>
NET INCOME					
		4,035	5,469	9,504	6,409
RECONCILIATION OF FUNDS					
Total funds brought forward		30,278	531	30,809	24,400
TOTAL FUNDS CARRIED FORWARD		<u><u>34,313</u></u>	<u><u>6,000</u></u>	<u><u>40,313</u></u>	<u><u>30,809</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Sunderland Community Transport CIO

Statement of Financial Position
At 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.03.24 Total funds £	31.03.23 Total funds £
FIXED ASSETS					
Tangible assets	10	-	-	-	-
CURRENT ASSETS					
Debtors	11	4,359	-	4,359	3,145
Cash at bank and in hand		<u>30,670</u>	<u>6,000</u>	<u>36,670</u>	<u>30,195</u>
		35,029	6,000	41,029	33,340
CREDITORS					
Amounts falling due within one year	12	(716)	-	(716)	(2,531)
NET CURRENT ASSETS					
		<u>34,313</u>	<u>6,000</u>	<u>40,313</u>	<u>30,809</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>34,313</u>	<u>6,000</u>	<u>40,313</u>	<u>30,809</u>
NET ASSETS					
		<u>34,313</u>	<u>6,000</u>	<u>40,313</u>	<u>30,809</u>
FUNDS					
	13				
Unrestricted funds				34,313	30,278
Restricted funds				<u>6,000</u>	<u>531</u>
TOTAL FUNDS					
				<u>40,313</u>	<u>30,809</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 November 2024 and were signed on its behalf by:


.....
M Watson - Trustee

Sunderland Community Transport CIO

Notes to the Financial Statements for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charity's SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on the going concern basis, which assumes that the charity will continue in operational existence for the foreseeable future, which the trustees consider appropriate.

Financial reporting standard 102 – reduced disclosure exemption

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

- the requirements of Section 7 Statement of Cash Flows.

Income

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.

Expenditure

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 benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs are those incurred in connection with the administration of the Charity and the compliance with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	- 25% on cost
Office equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can 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.

Designated funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Sunderland Community Transport CIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	31.03.24	31.03.23
	£	£
Community Foundation	5,000	6,361
Coalfields Regeneration Trust	5,000	-
The Barbour Foundation	2,000	-
Rothley Trust	1,000	-
Rotary Club	500	-
House of God	-	3,000
Albert Hunt Trust	-	2,000
Hadrian Trust	-	1,000
Charities Aid Foundation	-	100
	<u>13,500</u>	<u>12,461</u>

3. INCOME FROM CHARITABLE ACTIVITIES

		31.03.24	31.03.23
		£	£
Hire Fees	Activity		
	Operation of Minibuses	19,516	19,080
Affiliation Fees	Operation of Minibuses	2,100	1,000
Fuel Received	Operation of Minibuses	5,471	4,775
Drivers' fees	Operation of Minibuses	1,092	700
MiDAS	Operation of Minibuses	<u>1,905</u>	<u>1,091</u>
		<u>30,084</u>	<u>26,646</u>

Sunderland Community Transport CIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

4. INVESTMENTS

	31.03.24	31.03.23
	£	£
Deposit account interest	<u>165</u>	<u>63</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 6)	Totals
	£	£	£
Operation of Minibuses	<u>30,895</u>	<u>3,350</u>	<u>34,245</u>

6. SUPPORT COSTS

	31.03.24	31.03.23
	Operation of Minibuses	Operation of Minibuses
	£	£
Rent	1,812	1,811
Insurance	525	520
Telephone	381	581
Printing and stationery	456	200
Sundries	76	106
Governance costs		
Independent Examination	<u>100</u>	<u>100</u>
	<u>3,350</u>	<u>3,318</u>

Activity	Basis of allocation
Support costs	Usage
Governance costs	Usage

Governance costs include fees for the independent examination of £100 (2023: £100).

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Sunderland Community Transport CIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

8. EMPLOYEES

Number of employees	31.03.24	31.03.23
Average monthly number of employees	<u>2</u>	<u>2</u>
Employment costs	31.03.24	31.03.23
Salaries	£ <u>20,972</u>	£ <u>19,980</u>

No employees received remuneration of more than £60,000 during the year. During the year key management personnel received total remuneration and other benefits of £20,972 (2023: £19,980).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,100	7,361	12,461
Charitable activities			
Operation of Minibuses	26,646	-	26,646
Investment income	<u>63</u>	<u>-</u>	<u>63</u>
Total	31,809	7,361	39,170
EXPENDITURE ON			
Charitable activities			
Operation of Minibuses	<u>25,173</u>	<u>7,588</u>	<u>32,761</u>
Total	<u>25,173</u>	<u>7,588</u>	<u>32,761</u>
NET INCOME/(EXPENDITURE)	6,636	(227)	6,409
RECONCILIATION OF FUNDS			
Total funds brought forward	23,642	758	24,400
TOTAL FUNDS CARRIED FORWARD	<u>30,278</u>	<u>531</u>	<u>30,809</u>

Sunderland Community Transport CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

10. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2023	24,218	594	24,812
Additions	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>24,218</u>	<u>594</u>	<u>24,812</u>
DEPRECIATION			
At 1 April 2023	24,218	594	24,812
Charge for year	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>24,218</u>	<u>594</u>	<u>24,812</u>
NET BOOK VALUE			
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.24 £	31.03.23 £
Prepayments and accrued income	<u>4,359</u>	<u>3,145</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.24 £	31.03.23 £
Accruals and deferred income	<u>716</u>	<u>2,531</u>

Sunderland Community Transport CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers of funds £	At 31.03.24 £
Unrestricted funds				
General fund	15,278	4,035	(5,000)	14,313
Minibus replacement fund	<u>15,000</u>	<u>-</u>	<u>5,000</u>	<u>20,000</u>
	<u>30,278</u>	<u>4,035</u>	<u>-</u>	<u>34,313</u>
Restricted funds				
Restricted fund	531	(531)	-	-
Community Foundation	-	5,000	-	5,000
Rothley Trust	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
	<u>531</u>	<u>5,469</u>	<u>-</u>	<u>6,000</u>
TOTAL FUNDS	<u><u>30,809</u></u>	<u><u>9,504</u></u>	<u><u>-</u></u>	<u><u>40,313</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,749	(26,714)	4,035
Restricted funds			
Restricted fund	-	(531)	(531)
Community Foundation	5,000	-	5,000
Coalfields Regeneration Trust	5,000	(5,000)	-
The Barbour Foundation	2,000	(2,000)	-
Rothley Trust	<u>1,000</u>	<u>-</u>	<u>1,000</u>
	<u>13,000</u>	<u>(7,531)</u>	<u>5,469</u>
TOTAL FUNDS	<u><u>43,749</u></u>	<u><u>(34,245)</u></u>	<u><u>9,504</u></u>

Sunderland Community Transport CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers of funds £	At 31.03.23 £
Unrestricted funds				
General fund	23,642	6,636	(15,000)	15,278
Minibus replacement fund	-	-	15,000	15,000
	<u>23,642</u>	<u>6,636</u>	<u>-</u>	<u>30,278</u>
Restricted funds				
Restricted fund	758	(227)	-	531
	<u>758</u>	<u>(227)</u>	<u>-</u>	<u>531</u>
TOTAL FUNDS	<u>24,400</u>	<u>6,409</u>	<u>-</u>	<u>30,809</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,809	(25,173)	6,636
Restricted funds			
Restricted fund	-	(227)	(227)
Community Foundation	6,361	(6,361)	-
Hadrian Trust	1,000	(1,000)	-
	<u>7,361</u>	<u>(7,588)</u>	<u>(227)</u>
TOTAL FUNDS	<u>39,170</u>	<u>(32,761)</u>	<u>6,409</u>

General fund

This fund is not related to any designated project or purpose. Since the fund is free from restrictions it is predominantly operated to manage and administer the Charity on a day-to-day basis.

Minibus replacement fund

This a designated fund with money set aside from the general fund to be used to purchase replacement minibuses.

Restricted fund

This fund relates to funding received for a specific purpose, as specified by the donor.

Community Foundation

This is funding provided for the continuation of the charity's services in 2024/25. The grant received in the previous year was provided for general running costs and training volunteers in 2022/23.

Sunderland Community Transport CIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

13. MOVEMENT IN FUNDS - continued

Coalfields Regeneration Trust

This is funding provided for the core costs of the Charity.

The Barbour Foundation

This is funding provided for the core costs of the Charity.

Rothley Trust

This is funding provided for minibus maintenance.

Hadrian Trust

This is funding provided for the core costs of the Charity.

14. RELATED PARTY DISCLOSURES

There were no related party disclosures for the year ended 31 March 2024.

Sunderland Community Transport CIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.03.24	31.03.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	13,500	12,461
Investment income		
Deposit account interest	165	63
Charitable activities		
Hire fees	19,516	19,080
Affiliation fees	2,100	1,000
Fuel received	5,471	4,775
Drivers' fees	1,092	700
MiDAS income	<u>1,905</u>	<u>1,091</u>
	<u>30,084</u>	<u>26,646</u>
Total incoming resources	43,749	39,170
EXPENDITURE		
Charitable activities		
Road fund tax	645	620
Repairs and maintenance	2,048	2,390
Minibus insurance	2,680	2,446
Fuel costs	2,171	2,770
MiDAS costs	312	227
Salaries	20,972	19,980
Subscriptions	50	-
Volunteer expenses	<u>2,017</u>	<u>1,010</u>
	<u>30,895</u>	<u>29,443</u>
Support costs		
Rent	1,812	1,811
Insurance	525	520
Telephone	381	581
Printing and stationery	456	200
Sundries	<u>76</u>	<u>106</u>
	<u>3,250</u>	<u>3,218</u>

Sunderland Community Transport CIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.03.24	31.03.23
	£	£
Governance		
Independent examination	<u>100</u>	<u>100</u>
	<u>100</u>	<u>100</u>
Total resources expended	34,245	32,761
	<hr/>	<hr/>
Net income	<u>9,504</u>	<u>6,409</u>

SUNDERLAND COMMUNITY TRANSPORT CIO

England & Wales - Charity number 1177662

Accounts

REGISTERED CHARITY NUMBER: 1177662

Report of the Trustees and Unaudited Financial Statements
for the Year Ended 31 March 2023
for
Sunderland Community Transport CIO

Penwells
18 Lumley Terrace
Chester-le-Street
Co Durham
DH3 3NQ

Sunderland Community Transport CIO

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

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Sunderland Community Transport CIO

Report of the Trustees for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to provide community transport services to the inhabitants of Sunderland and the surrounding area who are in need because of age, sickness, disability or poverty, or because of the lack of availability of adequate safe public passenger services.

Significant activities

The charity provides a number of safe and reliable minibuses for hire by the beneficiary user groups.

Public benefit

The trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit in deciding what activities the charity should undertake.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity hires minibuses to member organisations. These are mainly local charities, community, social or sports groups. The charity's minibuses support the work undertaken by these organisations.

In the year to 31 March 2023 our three minibuses have covered 28,750 miles (2022: almost 18,000 miles). The vehicles have enabled people attend various community and social events as well as take part in outdoor activities and sports competitions. During the year 5,800 passengers (2022: over 4,000 passengers) were carried in the minibuses. There are many personal stories telling of how our journeys have enhanced the lives of the many passengers. These stories are too numerous to relate at length but include two of our volunteer drivers who on Christmas Day collected several vulnerable persons who would otherwise have been alone and took them to a Church Hall for Christmas Dinner and to receive presents.

The charity relies upon donations and grants which together with the income generated by the operation of its minibuses enables it to provide the services, as detailed in its objects, during the year. The regular maintenance and upkeep of the minibuses allows the charity to continue to provide its services to members at a high level of quality, comfort and reliability.

The charity offers Minibus Driver Awareness Scheme (MiDAS) training to enable volunteer drivers (both from member organisations and its own volunteers) to achieve the necessary standard to drive the minibuses. In the year to 31 March 2023 47 volunteers (2022: 34 volunteers) completed the MiDAS training and 7 volunteers (2022: 8 volunteers) undertook the refresher course.

Secure parking for the three minibuses is provided by Advient free of charge. The trustees would like to acknowledge the generosity of Advient and thank it for its continuing support.

Fundraising activities

The charity received grants and donations in the year totalling £12,461. The Community Foundation provided a grant of £6,361 for general running costs and training volunteers in 2022/23. The Hadrian Trust provided a grant of £1,000 towards the core costs of the charity. Hospital of God provided a grant of £3,000 and The Albert Hunt Trust provided a grant of £2,000, both for general purposes. The trustees would like to take this opportunity to express their thanks to donors for all the generous donations, grants and support throughout the year.

FINANCIAL REVIEW

Principal funding sources

The charity's main source of income is from the operation of minibuses. Other material income is in the form of grants which are either restricted or unrestricted. Details of restricted reserves in existence during the year are given in note 13 to the financial statements.

Sunderland Community Transport CIO

Report of the Trustees for the Year Ended 31 March 2023

FINANCIAL REVIEW - continued

Investment policy and objectives

The charity currently holds all of its funds on either current account or deposit account depending upon the expected timing of financial commitments.

Results for the year

The financial performance of the charity in the year under review is summarised in the Statement of Financial Activities at page 6. The charity received total income of £39,170 (2022: £25,262) and had total expenditure of £32,761 (2022: £29,349) leaving net income of £6,409 (2022: net expenditure of £4,087). The main components of total income of £39,170 (2022: £25,262) are minibuses operational income of £26,646 (2022: £19,743) together with grants and donations of £12,461 (2022: £5,500). The main components of total expenditure of £32,761 (2022: £29,349) are staff costs of £19,980 (2022: £19,980) and minibus running costs of £8,226 (2022: £5,919).

The overall financial result for the year is considered satisfactory.

Reserves policy

The charity has total reserves of £30,809 comprising restricted funds of £531 and unrestricted funds of £30,278. The trustees have designated £15,000 of the unrestricted funds for the future purchase of minibuses leaving £15,278 as free reserves.

In a normal year, the charity's annual income is not sufficient to cover its annual ongoing costs. As such the charity needs to obtain grants and donations to make good this shortfall. Due to the diverse funding avenues and short term/annual nature of the grants, the charity needs to maintain free reserves to ensure the continuity of the project.

The level of reserves believed necessary by the trustees is dictated by the annual core costs of maintaining a basic community transport service in line with the constitution together with a percentage to act as a bridge between one funding source ending and another beginning. The trustees consider it is appropriate to have free reserves to cover normal operating costs of up to six months.

The trustees will review and monitor the reserves annually to ensure that the amount is realistic and maintained at the appropriate level in relation to anticipated expenditure.

FUTURE PLANS

The charity's immediate aim is to continue providing the services of its three minibuses to member user groups. The end of the COVID-19 pandemic restrictions has enabled the trustees to better understand the likely ongoing level of minibus usage. The charity will continue to monitor the demands for its services and plan accordingly.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The charity is managed under the charity's constitution regulations by a committee elected at the Annual General Meeting each year, consisting of no less than 5 members and no more than 10 members.

The management committee is made up of the trustees who, subject to termination of office by resignation or otherwise shall remain in office until their successors are elected at the following Annual General Meeting. As far as possible trustees shall be representative of user groups or residents of Southwick and Monkwearmouth community areas.

The general management of the charity is directed by the management committee who meet not less than 4 times per year. All questions arising at any meeting of the charity are decided by a simple majority of the members present at the meeting. The chair has a second casting vote in the event of a tie in voting.

Sunderland Community Transport CIO

Report of the Trustees
for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and systems have been established to minimise those risks. External risks related to the generation of funding and activities have led to the development of a strategic plan allowing for the diversification of funding. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are reviewed to ensure that they still meet the needs of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177662

Principal address

273 Southwick Road
Southwick
Sunderland
SR5 2AB

Trustees

R Oxley
J Robson
R Braines
E Donkin
E A Lillie
M Watson

Independent examiner

Mr D Killoury, ACA, CTA
Penwells
18 Lumley Terrace
Chester-le-street
Co Durham
DH3 3NQ

Approved by order of the board of trustees on 4 September 2023 and signed on its behalf by:



M Watson – Trustee

**Independent Examiner's Report to the Trustees of
Sunderland Community Transport CIO**

I report on the accounts for year ended 31 March 2023 set out on pages six to fourteen.

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 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My 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 presented with those records. It also includes consideration of any unusual items or disclosures in 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 statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



D Killoury, ACA, CTA
Penwells
18 Lumley Terrace
Chester-le-Street
Co Durham
DH3 3NQ

Date: 4 September 2023

Sunderland Community Transport CIO

Statement of Financial Activities
for the Year Ended 31 March 2023

		Unrestricted fund	Restricted funds	31.03.23 Total funds	31.03.22 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,100	7,361	12,461	5,500
Charitable activities					
Operation of Minibuses	3	26,646	-	26,646	19,743
Investment income	4	63	-	63	19
Total		<u>31,809</u>	<u>7,361</u>	<u>39,170</u>	<u>25,262</u>
EXPENDITURE ON					
Charitable activities					
Operation of Minibuses	5	25,173	7,588	32,761	29,349
Total		<u>25,173</u>	<u>7,588</u>	<u>32,761</u>	<u>29,349</u>
NET INCOME/(EXPENDITURE)					
		6,636	(227)	6,409	(4,087)
RECONCILIATION OF FUNDS					
Total funds brought forward		23,642	758	24,400	24,487
TOTAL FUNDS CARRIED FORWARD		<u><u>30,278</u></u>	<u><u>531</u></u>	<u><u>30,809</u></u>	<u><u>24,400</u></u>

CONTINUING OPERATIONS

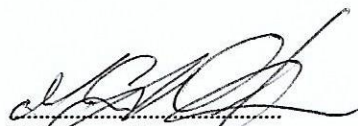
All income and expenditure has arisen from continuing activities.

Sunderland Community Transport CIO

**Statement of Financial Position
At 31 March 2023**

		Unrestricted fund	Restricted funds	31.03.23 Total funds	31.03.22 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	10	-	-	-	-
CURRENT ASSETS					
Debtors	11	3,145	-	3,145	2,351
Cash at bank and in hand		<u>29,664</u>	<u>531</u>	<u>30,195</u>	<u>22,821</u>
		32,809	531	33,340	25,172
CREDITORS					
Amounts falling due within one year	12	<u>(2,531)</u>	-	<u>(2,531)</u>	<u>(772)</u>
NET CURRENT ASSETS		<u>30,278</u>	<u>531</u>	<u>30,809</u>	<u>24,400</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>30,278</u>	<u>531</u>	<u>30,809</u>	<u>24,400</u>
NET ASSETS		<u>30,278</u>	<u>531</u>	<u>30,809</u>	<u>24,400</u>
FUNDS					
	13				
Unrestricted funds				30,278	23,642
Restricted funds				<u>531</u>	<u>758</u>
TOTAL FUNDS				<u>30,809</u>	<u>24,400</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 September 2023 and were signed on its behalf by:


M Watson - Trustee

Sunderland Community Transport CIO

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charity's SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on the going concern basis, which assumes that the charity will continue in operational existence for the foreseeable future, which the trustees consider appropriate.

Financial reporting standard 102 – reduced disclosure exemption

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

- the requirements of Section 7 Statement of Cash Flows.

Income

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.

Expenditure

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 benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs are those incurred in connection with the administration of the Charity and the compliance with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	- 25% on cost
Office equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can 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.

Designated funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Sunderland Community Transport CIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	31.03.23	31.03.22
	£	£
Community Foundation	6,361	-
House of God	3,000	-
Albert Hunt Trust	2,000	-
Hadrian Trust	1,000	-
Charities Aid Foundation	100	100
Joicey Trust	-	3,400
Sir Tom Cowie Charitable Trust	-	2,000
	<u>12,461</u>	<u>5,500</u>

3. INCOME FROM CHARITABLE ACTIVITIES

		31.03.23	31.03.22
	Activity	£	£
Hire Fees	Operation of Minibuses	19,080	8,080
Affiliation Fees	Operation of Minibuses	1,000	1,340
Fuel Received	Operation of Minibuses	4,775	2,148
Drivers' fees	Operation of Minibuses	700	810
MiDAS	Operation of Minibuses	1,091	1,104
Grants	Operation of Minibuses	-	6,261
		<u>26,646</u>	<u>19,743</u>

Grants receivable, included in income, are as follows:

	31.03.23	31.03.22
	£	£
JRS Grants	-	6,261
	<u>-</u>	<u>6,261</u>

Government grants are recognised in other income when there is reasonable assurance that the charity will comply with the conditions attached to them and that the grants will be received or will not need to be repaid.

Sunderland Community Transport CIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

4. INVESTMENTS

	31.03.23	31.03.22
	£	£
Deposit account interest	<u>63</u>	<u>19</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 6)	Totals
	£	£	£
Operation of Minibuses	<u>29,443</u>	<u>3,318</u>	<u>32,761</u>

6. SUPPORT COSTS

	31.03.23	31.03.22
	Operation of Minibuses	Operation of Minibuses
	£	£
Rent	1,811	-
Insurance	520	633
Telephone	581	456
Printing and stationery	200	91
Sundries	106	18
Computer equipment depreciation	-	105
Governance costs		
Independent Examination	<u>100</u>	<u>708</u>
	<u>3,318</u>	<u>2,011</u>

Activity	Basis of allocation
Support costs	Usage
Governance costs	Usage

Governance costs include fees for the independent examination of £100 (2022: £708).

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Sunderland Community Transport CIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. EMPLOYEES

Number of employees	31.03.23	31.03.22
Average monthly number of employees	<u>2</u>	<u>2</u>
Employment costs	31.03.23	31.03.22
	£	£
Salaries	<u>19,980</u>	<u>19,980</u>

No employees received remuneration of more than £60,000 during the year. During the year key management personnel received total remuneration and other benefits of £19,980 (2022: £19,980).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,500	2,000	5,500
Charitable activities			
Operation of Minibuses	19,743	-	19,743
Investment income	<u>19</u>	<u>-</u>	<u>19</u>
Total	23,262	2,000	25,262
EXPENDITURE ON			
Charitable activities			
Operation of Minibuses	<u>27,349</u>	<u>2,000</u>	<u>29,349</u>
Total	<u>27,349</u>	<u>2,000</u>	<u>29,349</u>
NET INCOME/(EXPENDITURE)	(4,087)	-	(4,087)
RECONCILIATION OF FUNDS			
Total funds brought forward	27,729	758	28,487
TOTAL FUNDS CARRIED FORWARD	<u>23,642</u>	<u>758</u>	<u>24,400</u>

Sunderland Community Transport CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

10. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2022	24,218	594	24,812
Additions	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>24,218</u>	<u>594</u>	<u>24,812</u>
DEPRECIATION			
At 1 April 2022	24,218	594	24,812
Charge for year	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>24,218</u>	<u>594</u>	<u>24,812</u>
NET BOOK VALUE			
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.23 £	31.03.22 £
Prepayments and accrued income	<u>3,145</u>	<u>2,351</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.23 £	31.03.22 £
Accruals and deferred income	<u>2,531</u>	<u>772</u>

Sunderland Community Transport CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

13. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers of funds £	At 31.03.23 £
Unrestricted funds				
General fund	23,642	6,636	(15,000)	15,278
Minibus replacement fund	-	-	15,000	15,000
	<u>23,642</u>	<u>6,636</u>	<u>-</u>	<u>30,278</u>
Restricted funds				
Restricted fund	758	(227)	-	531
	<u>758</u>	<u>(227)</u>	<u>-</u>	<u>531</u>
TOTAL FUNDS	<u>24,400</u>	<u>6,409</u>	<u>-</u>	<u>30,809</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,809	(25,173)	6,636
Restricted funds			
Restricted fund	-	(227)	(227)
Community Foundation	6,361	(6,361)	-
Hadrian Trust	1,000	(1,000)	-
	<u>7,361</u>	<u>(7,588)</u>	<u>(227)</u>
TOTAL FUNDS	<u>39,170</u>	<u>(32,761)</u>	<u>6,409</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.03.22 £
Unrestricted funds			
General fund	27,729	(4,087)	23,642
Restricted funds			
Restricted fund	758	-	758
	<u>28,487</u>	<u>(4,087)</u>	<u>24,400</u>
TOTAL FUNDS	<u>28,487</u>	<u>(4,087)</u>	<u>24,400</u>

Sunderland Community Transport CIO
Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,262	(27,349)	(4,087)
Restricted funds			
Restricted fund	-	-	-
Sir Tom Cowie Charitable Trust	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>
	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>
TOTAL FUNDS	<u><u>25,262</u></u>	<u><u>(29,349)</u></u>	<u><u>(4,087)</u></u>

General fund

This fund is not related to any designated project or purpose. Since the fund is free from restrictions it is predominantly operated to manage and administer the Charity on a day-to-day basis.

Minibus replacement fund

This a designated fund with money set aside from the general fund to be used to purchase replacement minibuses.

Restricted fund

This fund relates to funding received for a specific purpose, as specified by the donor.

Community Foundation

This is funding provided for general running costs and training volunteers in 2022/23.

Hadrian Trust

This is funding provided for the core costs of the Charity.

14. RELATED PARTY DISCLOSURES

There were no related party disclosures for the year ended 31 March 2023.

Sunderland Community Transport CIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.03.23	31.03.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,461	5,500
Investment income		
Deposit account interest	63	19
Charitable activities		
Hire fees	19,080	8,080
Affiliation fees	1,000	1,340
Fuel received	4,775	2,148
Drivers' fees	700	810
MiDAS income	1,091	1,104
Grants	-	6,261
	<u>26,646</u>	<u>19,743</u>
Total incoming resources	39,170	25,262
EXPENDITURE		
Charitable activities		
Road fund tax	620	607
Repairs and maintenance	2,390	964
Minibus insurance	2,446	2,889
Fuel costs	2,770	1,459
MiDAS costs	227	599
Salaries	19,980	19,980
Subscriptions	-	50
Volunteer expenses	1,010	790
	<u>29,443</u>	<u>27,338</u>
Support costs		
Rent	1,811	-
Insurance	520	633
Telephone	581	456
Printing and stationery	200	91
Sundries	106	18
Computer equipment depreciation	-	105
	<u>3,218</u>	<u>1,303</u>

SUNDERLAND COMMUNITY TRANSPORT CIO

England & Wales - Charity number 1177662

Accounts

REGISTERED CHARITY NUMBER: 1177662

Please Sign & Return

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
Sunderland Community Transport CIO**

TTR Barnes Limited
Chartered Accountants
3-5 Grange Terrace
Stockton Road
Sunderland
Tyne & Wear
SR2 7DG

Sunderland Community Transport CIO

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for the year ended 31 March 2022**

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Sunderland Community Transport CIO

Report of the Trustees for the year ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to provide a community transport service to the inhabitants of Sunderland and the surrounding area who are in need because of age, sickness, disability or poverty, or because of the lack of availability of adequate safe public passenger services.

Significant activities

The charity provides a number of safe and reliable minibuses for use or hire by the beneficiaries.

Public benefit

The Trustees have had regard to the Charity Commission's guidance on their legal duty on public benefit, and are satisfied that the charity delivers public benefit.

ACHIEVEMENT AND PERFORMANCE

The charity has relied upon donations and grants received, as its main source of income, as well as income generated by the operation of its minibuses in order to continue to provide the service, as detailed in the objects, during the period. The regular maintenance and upkeep of the minibuses allows the charity to continue to provide its service to members at a proud level of quality, comfort and reliability.

The charity would like to take this opportunity to express thanks to donors for all of the generous donations, grants and support throughout the period.

FINANCIAL REVIEW

Principal funding sources

The charity's main source of income is in the form of grants which are either restricted or unrestricted. Other material income is from the operation of the minibus. Details of restricted reserves in existence during the period are given in note 14 to the financial statements.

Investment policy and objectives

The charity currently holds all its funds in a current account, deposit account or high interest account; dependant on funds required to meet current financial commitments.

Reserves policy

Due to the diversity of funding avenues and the short term/annual nature of many grants, the charity will need to maintain free reserves to ensure the continuity of the project. The trustees consider it would be reasonable to have free reserves to cover normal operating costs of up to one year.

The level of reserve believed necessary by the trustees is dictated by the annual core costs of maintaining a basic community transport provision in line with the constitution together with a percentage to act as a bridge between one funding source ending and another beginning.

The trustees will review and monitor the reserve annually to ensure that the amount is realistic and maintained at the appropriate level in relation to the previous years expenditure.

Additional monies carried forward from one financial year to another will be general reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Sunderland Community Transport CIO

Report of the Trustees for the year ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is managed, under the charity's constitution regulations, by a committee elected at the Annual General Meeting each year, consisting of no less than 5 members and no more than 10 members.

The management committee is made up of trustees who, subject to termination of office by resignation or otherwise, shall remain in office until their successors are elected at the following Annual General Meeting. As far as possible members should be representatives of user groups or residents of Southwick and Monkwearmouth community areas.

The general management of the charity is directed by the management committee who meet not less than 4 times per year. All questions arising at any meeting of the charity are decided by a simple majority of the members present at the meeting. The chair has a second or casting vote in the case of a tie in voting.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The management committee has conducted its own review of the major risks to which the Charity is exposed and systems have been established to minimise those risks. External risks related to the generation of funding and activities have led to the development of a strategic plan allowing for the diversification of funding. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are reviewed to ensure that they still meet the needs of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177662

Principal address

273 Southwick Road
Southwick
Sunderland
SR5 2AB

Trustees

R Oxley
J Robson
R Braines
E Donkin
E A Lillie
M Watson

Independent Examiner

TTR Barnes Limited
Chartered Accountants
3-5 Grange Terrace
Stockton Road
Sunderland
Tyne & Wear
SR2 7DG

Bankers

Yorkshire Bank
31 Blandford Street
Sunderland
SR1 3JH

Sunderland Community Transport CIO

**Report of the Trustees
for the year ended 31 March 2022**

Approved by order of the board of trustees on 31 August 2022 and signed on its behalf by:

X 

M Watson - Trustee

**Independent Examiner's Report to the Trustees of
Sunderland Community Transport CIO**

Independent examiner's report to the trustees of Sunderland Community Transport CIO

I report to the charity trustees on my examination of the accounts of Sunderland Community Transport CIO (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



David Cook
FCCA
TTR Barnes Limited
Chartered Accountants
3-5 Grange Terrace
Stockton Road
Sunderland
Tyne & Wear
SR2 7DG

1 September 2022

Sunderland Community Transport CIO

**Statement of Financial Activities
for the year ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,500	2,000	5,500	3,500
Charitable activities	4				
Operation of Minibuses		19,743	-	19,743	16,485
Investment income	3	19	-	19	25
Total		<u>23,262</u>	<u>2,000</u>	<u>25,262</u>	<u>20,010</u>
EXPENDITURE ON					
Raising funds	5	105	-	105	11,408
Charitable activities	6				
Operation of Minibuses		25,696	2,000	27,696	25,868
Other		1,548	-	1,548	172
Total		<u>27,349</u>	<u>2,000</u>	<u>29,349</u>	<u>37,448</u>
NET INCOME/(EXPENDITURE)		<u>(4,087)</u>	<u>-</u>	<u>(4,087)</u>	<u>(17,438)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		27,729	758	28,487	45,925
TOTAL FUNDS CARRIED FORWARD		<u><u>23,642</u></u>	<u><u>758</u></u>	<u><u>24,400</u></u>	<u><u>28,487</u></u>

The notes form part of these financial statements

Sunderland Community Transport CIO

Statement of Financial Position
31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	-	-	-	105
CURRENT ASSETS					
Debtors	12	2,351	-	2,351	985
Cash at bank and in hand		22,063	758	22,821	28,171
		<u>24,414</u>	<u>758</u>	<u>25,172</u>	<u>29,156</u>
CREDITORS					
Amounts falling due within one year	13	(772)	-	(772)	(774)
NET CURRENT ASSETS		<u>23,642</u>	<u>758</u>	<u>24,400</u>	<u>28,382</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>23,642</u>	<u>758</u>	<u>24,400</u>	<u>28,487</u>
NET ASSETS		<u>23,642</u>	<u>758</u>	<u>24,400</u>	<u>28,487</u>
FUNDS					
Unrestricted funds	14			23,642	27,729
Restricted funds				758	758
TOTAL FUNDS				<u>24,400</u>	<u>28,487</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 August 2022 and were signed on its behalf by:



M Watson - Trustee

Sunderland Community Transport CIO

Notes to the Financial Statements for the year ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on the going concern basis, which assumes that the charity will continue in operational existence for the foreseeable future, which the directors consider appropriate.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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.

Expenditure

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 benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs are those incurred in connection with the administration of the Charity and the compliance with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	- 15% on reducing balance
Computer equipment	- 25% Straight line

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted general funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can 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.

Designated funds are set aside by the trustees out of the unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Sunderland Community Transport CIO

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

1. ACCOUNTING POLICIES - continued

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

Donations and legacies

	Year Ended 31/3/22 £	Year Ended 31/3/21 £
Sir Tom Cowie Charitable Trust	2,000	
Joicey Trust	3,400	
Charities Aid Foundation	100	
Garfield Weston Foundation	-	2,500
Barbour Foundation	-	1,000
	5,500	3,500
	5,500	3,500

3. INVESTMENT INCOME

	2022 £	2021 £
Deposit account interest	19	25
	19	25

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022 £	2021 £
Hire Fees	Operation of Minibuses	8,080	-
Affiliation Fees	Operation of Minibuses	1,340	-
Fuel Received	Operation of Minibuses	2,148	-
MIDAS	Operation of Minibuses	1,914	-
Grants	Operation of Minibuses	6,261	16,485
		19,743	16,485
		19,743	16,485

Sunderland Community Transport CIO

Notes to the Financial Statements - continued
for the year ended 31 March 2022

4. INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above income, are as follows:

	2022 £	2021 £
JRS Grants	6,261	15,485
Council Grant	-	1,000
	<u>6,261</u>	<u>16,485</u>

Government grants are recognised in other income when there is reasonable assurance that the company will comply to the conditions attached to them and that the grants will be received or will not need to be repaid.

5. RAISING FUNDS

Raising donations and legacies

	2022 £	2021 £
Depreciation	<u>105</u>	<u>11,408</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Operation of Minibuses	<u>25,899</u>	<u>1,797</u>	<u>27,696</u>

7. SUPPORT COSTS

	Governance Costs £
Operation of Minibuses	<u>1,797</u>

Support costs, included in the above, are as follows:

	2022 Operation of Minibuses £	2021 Operation of Minibuses £
Accountancy	708	708
Insurance	633	660
Telephone	456	439
	<u>1,797</u>	<u>1,807</u>

Sunderland Community Transport CIO

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

9. STAFF COSTS

During the year no employees earned in excess of £60,000.

During the year key management personnel received total remuneration and other benefits of £19,980 (2021 - £19,980).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,500	-	3,500
Charitable activities			
Operation of Minibuses	16,485	-	16,485
Investment income	25	-	25
Total	20,010	-	20,010
EXPENDITURE ON			
Raising funds	5,053	6,355	11,408
Charitable activities			
Operation of Minibuses	25,868	-	25,868
Other	112	60	172
Total	31,033	6,415	37,448
NET INCOME/(EXPENDITURE)	(11,023)	(6,415)	(17,438)
Transfers between funds	3,084	(3,084)	-
Net movement in funds	(7,939)	(9,499)	(17,438)
RECONCILIATION OF FUNDS			
Total funds brought forward	35,668	10,257	45,925
TOTAL FUNDS CARRIED FORWARD	27,729	758	28,487

Sunderland Community Transport CIO

Notes to the Financial Statements - continued
for the year ended 31 March 2022

11. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2021 and 31 March 2022	24,218	594	24,812
DEPRECIATION			
At 1 April 2021	24,218	489	24,707
Charge for year	-	105	105
At 31 March 2022	24,218	594	24,812
NET BOOK VALUE			
At 31 March 2022	-	-	-
At 31 March 2021	-	105	105

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments and accrued income	2,351	985

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals and deferred income	772	774

14. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	27,729	(4,087)	23,642
Restricted funds			
Restricted Fund	758	-	758
TOTAL FUNDS	28,487	(4,087)	24,400

Sunderland Community Transport CIO

Notes to the Financial Statements - continued
for the year ended 31 March 2022

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,262	(27,349)	(4,087)
Restricted funds			
Restricted Fund	2,000	(2,000)	-
TOTAL FUNDS	<u>25,262</u>	<u>(29,349)</u>	<u>(4,087)</u>

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	35,668	(11,023)	3,084	27,729
Restricted funds				
Restricted Fund	768	(60)	50	758
Big Lottery Capital Fund	7,105	(6,355)	(750)	-
Big Lottery Building Capabilities	2,384	-	(2,384)	-
	<u>10,257</u>	<u>(6,415)</u>	<u>(3,084)</u>	<u>758</u>
TOTAL FUNDS	<u>45,925</u>	<u>(17,438)</u>	<u>-</u>	<u>28,487</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,010	(31,033)	(11,023)
Restricted funds			
Restricted Fund	-	(60)	(60)
Big Lottery Capital Fund	-	(6,355)	(6,355)
	<u>-</u>	<u>(6,415)</u>	<u>(6,415)</u>
TOTAL FUNDS	<u>20,010</u>	<u>(37,448)</u>	<u>(17,438)</u>

Sunderland Community Transport CIO

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	35,668	(15,110)	3,084	23,642
Restricted funds				
Restricted Fund	768	(60)	50	758
Big Lottery Capital Fund	7,105	(6,355)	(750)	-
Big Lottery Building Capabilities	2,384	-	(2,384)	-
	<u>10,257</u>	<u>(6,415)</u>	<u>(3,084)</u>	<u>758</u>
TOTAL FUNDS	<u><u>45,925</u></u>	<u><u>(21,525)</u></u>	<u><u>-</u></u>	<u><u>24,400</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,272	(58,382)	(15,110)
Restricted funds			
Restricted Fund	2,000	(2,060)	(60)
Big Lottery Capital Fund	-	(6,355)	(6,355)
	<u>2,000</u>	<u>(8,415)</u>	<u>(6,415)</u>
TOTAL FUNDS	<u><u>45,272</u></u>	<u><u>(66,797)</u></u>	<u><u>(21,525)</u></u>

General Fund

This fund is not related to any designated project or purpose. Since this fund is free from restrictions it is predominately operated to manage and administer the Charity on a day to day basis.

Restricted Fund

This funding relates to funding received for a specified purpose, as specified down by the donor.

Big Lottery Capital Fund

This funding is to help maintain the transport scheme and fund a new minibus.

Big Lottery

This money is to help with the general running costs of the Charity.

Sunderland Community Transport CIO

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Sunderland Community Transport CIO

Detailed Statement of Financial Activities
for the year ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,500	3,500
Investment income		
Deposit account interest	19	25
Charitable activities		
Hire Fees	8,080	-
Affiliation Fees	1,340	-
Fuel Received	2,148	-
MIDAS	1,914	-
Grants	6,261	16,485
	<u>19,743</u>	<u>16,485</u>
Total incoming resources	25,262	20,010
EXPENDITURE		
Raising donations and legacies		
Motor vehicles	-	11,178
Computer equipment	105	230
	<u>105</u>	<u>11,408</u>
Charitable activities		
Road Fund Tax	607	598
Repairs and Maintenance	964	(105)
Insurance	2,889	3,588
Fuel Costs	1,459	-
Salaries	19,980	19,980
	<u>25,899</u>	<u>24,061</u>
Other		
Printing and stationary	91	74
Sundries	18	13
Subscriptions	50	25
Volunteer Expenses	1,389	60
	<u>1,548</u>	<u>172</u>
Support costs		
Governance costs		
Accountancy	708	708
Insurance	633	660
Carried forward	1,341	1,368

This page does not form part of the statutory financial statements

Sunderland Community Transport CIO

Detailed Statement of Financial Activities
for the year ended 31 March 2022

	2022	2021
	£	£
Governance costs		
Brought forward	1,341	1,368
Telephone	456	439
	<u>1,797</u>	<u>1,807</u>
Total resources expended	<u>29,349</u>	<u>37,448</u>
Net expenditure	<u>(4,087)</u>	<u>(17,438)</u>

This page does not form part of the statutory financial statements

SUNDERLAND COMMUNITY TRANSPORT CIO

England & Wales - Charity number 1177662

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
Sunderland Community Transport CIO**

TTR Barnes Limited
Chartered Accountants
3-5 Grange Terrace
Stockton Road
Sunderland
Tyne & Wear
SR2 7DG

Sunderland Community Transport CIO

**Contents of the Financial Statements
for the year ended 31 March 2021**

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Statement of Financial Position	6
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Detailed Statement of Financial Activities	16 to 17

Sunderland Community Transport CIO

Report of the Trustees for the year ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to provide a community transport service to the inhabitants of Sunderland and the surrounding area who are in need because of age, sickness, disability or poverty, or because of the lack of availability of adequate safe public passenger services.

Significant activities

The charity provides a number of safe and reliable minibuses for use or hire by the beneficiaries.

Public benefit

The Trustees have had regard to the Charity Commission's guidance on their legal duty on public benefit, and are satisfied that the charity delivers public benefit.

ACHIEVEMENT AND PERFORMANCE

The charity has relied upon donations and grants received, as its main source of income, as well as income generated by the operation of its minibuses in order to continue to provide the service, as detailed in the objects, during the period. The regular maintenance and upkeep of the minibuses allows the charity to continue to provide its service to members at a proud level of quality, comfort and reliability.

The charity would like to take this opportunity to express thanks to donors for all of the generous donations, grants and support throughout the period.

FINANCIAL REVIEW

Principal funding sources

The charity's main source of income is in the form of grants which are either restricted or unrestricted. Other material income is from the operation of the minibus. Details of restricted reserves in existence during the period are given in note 14 to the financial statements.

Investment policy and objectives

The charity currently holds all its funds in a current account, deposit account or high interest account; dependant on funds required to meet current financial commitments.

Reserves policy

Due to the diversity of funding avenues and the short term/annual nature of many grants, the charity will need to maintain free reserves to ensure the continuity of the project. The trustees consider it would be reasonable to have free reserves to cover normal operating costs of up to one year.

The level of reserve believed necessary by the trustees is dictated by the annual core costs of maintaining a basic community transport provision in line with the constitution together with a percentage to act as a bridge between one funding source ending and another beginning.

The trustees will review and monitor the reserve annually to ensure that the amount is realistic and maintained at the appropriate level in relation to the previous years expenditure.

Additional monies carried forward from one financial year to another will be general reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Sunderland Community Transport CIO

Report of the Trustees for the year ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is managed, under the charity's constitution regulations, by a committee elected at the Annual General Meeting each year, consisting of no less than 5 members and no more than 10 members.

The management committee is made up of trustees who, subject to termination of office by resignation or otherwise, shall remain in office until their successors are elected at the following Annual General Meeting. As far as possible members should be representatives of user groups or residents of Southwick and Monkwearmouth community areas.

The general management of the charity is directed by the management committee who meet not less than 4 times per year. All questions arising at any meeting of the charity are decided by a simple majority of the members present at the meeting. The chair has a second or casting vote in the case of a tie in voting.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The management committee has conducted its own review of the major risks to which the Charity is exposed and systems have been established to minimise those risks. External risks related to the generation of funding and activities have led to the development of a strategic plan allowing for the diversification of funding. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are reviewed to ensure that they still meet the needs of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177662

Principal address

273 Southwick Road
Southwick
Sunderland
SR5 2AB

Trustees

J Sunley
R Oxley
A Sherriff
J Robson
R Braines
E Donkin
E A Lillie
M Watson

Independent Examiner

TTR Barnes Limited
Chartered Accountants
3-5 Grange Terrace
Stockton Road
Sunderland
Tyne & Wear
SR2 7DG

Sunderland Community Transport CIO

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

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Yorkshire Bank
31 Blandford Street
Sunderland
SR1 3JH

Approved by order of the board of trustees on 23 November 2021 and signed on its behalf by:

M Watson - Trustee

A handwritten signature in blue ink, appearing to read 'M. Watson', is written over the printed name.

**Independent Examiner's Report to the Trustees of
Sunderland Community Transport CIO**

Independent examiner's report to the trustees of Sunderland Community Transport CIO

I report to the charity trustees on my examination of the accounts of Sunderland Community Transport CIO (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

DCook

David Cook
FCCA
TTR Barnes Limited
Chartered Accountants
3-5 Grange Terrace
Stockton Road
Sunderland
Tyne & Wear
SR2 7DG

24 November 2021

Sunderland Community Transport CIO

Statement of Financial Activities
for the year ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,500	-	3,500	8,500
Charitable activities					
Operation of Minibuses	4	16,485	-	16,485	20,101
Investment income	3	25	-	25	35
Total		<u>20,010</u>	<u>-</u>	<u>20,010</u>	<u>28,636</u>
EXPENDITURE ON					
Raising funds	5	5,053	6,355	11,408	11,408
Charitable activities					
Operation of Minibuses	6	25,868	-	25,868	34,730
Other		112	60	172	1,519
Total		<u>31,033</u>	<u>6,415</u>	<u>37,448</u>	<u>47,657</u>
NET INCOME/(EXPENDITURE)		<u>(11,023)</u>	<u>(6,415)</u>	<u>(17,438)</u>	<u>(19,021)</u>
Transfers between funds	14	3,084	(3,084)	-	-
Net movement in funds		<u>(7,939)</u>	<u>(9,499)</u>	<u>(17,438)</u>	<u>(19,021)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		35,668	10,257	45,925	64,946
TOTAL FUNDS CARRIED FORWARD		<u><u>27,729</u></u>	<u><u>758</u></u>	<u><u>28,487</u></u>	<u><u>45,925</u></u>

The notes form part of these financial statements

Sunderland Community Transport CIO

Statement of Financial Position
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	105	-	105	11,513
CURRENT ASSETS					
Debtors	12	985	-	985	2,515
Cash at bank and in hand		27,413	758	28,171	32,766
		<u>28,398</u>	<u>758</u>	<u>29,156</u>	<u>35,281</u>
CREDITORS					
Amounts falling due within one year	13	(774)	-	(774)	(869)
NET CURRENT ASSETS		<u>27,624</u>	<u>758</u>	<u>28,382</u>	<u>34,412</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>27,729</u>	<u>758</u>	<u>28,487</u>	<u>45,925</u>
NET ASSETS		<u>27,729</u>	<u>758</u>	<u>28,487</u>	<u>45,925</u>
FUNDS	14				
Unrestricted funds				27,729	35,668
Restricted funds				758	10,257
TOTAL FUNDS				<u>28,487</u>	<u>45,925</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 November 2021 and were signed on its behalf by:

M Watson - Trustee



Sunderland Community Transport CIO

Notes to the Financial Statements for the year ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on the going concern basis, which assumes that the charity will continue in operational existence for the foreseeable future, which the directors consider appropriate.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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.

Expenditure

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 benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs are those incurred in connection with the administration of the Charity and the compliance with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	- 20% Straight line
Computer equipment	- 25% Straight line

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted general funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can 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.

Designated funds are set aside by the trustees out of the unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Sunderland Community Transport CIO

Notes to the Financial Statements - continued
for the year ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

Donations and legacies

	Year Ended 31/3/21 £	Year Ended 31/3/20 £
Garfield Weston Foundation	2,500	-
Barbour Foundation	1,000	-
Joicey Trust	-	3,000
Hadrians Trust	-	500
James Knott	-	3,000
VCAS	-	1,000
Albert Hunt Trust	-	1,000
	<u>3,500</u>	<u>8,500</u>

3. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	<u>25</u>	<u>35</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2021 £	2020 £
Hire Fees	-	14,380
Affiliation Fees	-	1,510
Fuel Received	-	3,104
MIDAS	-	1,107
Grants	<u>16,485</u>	<u>-</u>
	<u>16,485</u>	<u>20,101</u>

Sunderland Community Transport CIO

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

4. INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above income, are as follows:

	2021 £	2020 £
JRS Grants	15,485	-
Council Grant	1,000	-
	16,485	-
	16,485	-

Government grants are recognised in other income when there is reasonable assurance that the company will comply to the conditions attached to them and that the grants will be received or will not need to be repaid.

5. RAISING FUNDS

Raising donations and legacies

	2021 £	2020 £
Depreciation	11,408	11,408
	11,408	11,408
	11,408	11,408

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Operation of Minibuses	24,061	1,807	25,868
	24,061	1,807	25,868
	24,061	1,807	25,868

Sunderland Community Transport CIO

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

7. SUPPORT COSTS

Operation of Minibuses	Governance Costs £
	1,807

Support costs, included in the above, are as follows:

	2021 Operation of Minibuses	2020 Operation of Minibuses
	£	£
Accountancy	708	1,603
Rent	-	1,992
Insurance	660	550
Telephone	439	515
	1,807	4,660

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

9. STAFF COSTS

During the year no employees earned in excess of £60,000.

During the year key management personnel received total remuneration and other benefits of £19,980 (2020 - £19,980).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,500	3,000	8,500
Charitable activities			
Operation of Minibuses	18,994	1,107	20,101
Investment income	35	-	35
Total	24,529	4,107	28,636

Sunderland Community Transport CIO

Notes to the Financial Statements - continued
for the year ended 31 March 2021

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	5,052	6,356	11,408
Charitable activities			
Operation of Minibuses	30,466	4,264	34,730
Other	543	976	1,519
Total	<u>36,061</u>	<u>11,596</u>	<u>47,657</u>
NET INCOME/(EXPENDITURE)	(11,532)	(7,489)	(19,021)
RECONCILIATION OF FUNDS			
Total funds brought forward	47,200	17,746	64,946
TOTAL FUNDS CARRIED FORWARD	<u><u>35,668</u></u>	<u><u>10,257</u></u>	<u><u>45,925</u></u>

11. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>24,218</u>	<u>594</u>	<u>24,812</u>
DEPRECIATION			
At 1 April 2020	13,040	259	13,299
Charge for year	11,178	230	11,408
At 31 March 2021	<u>24,218</u>	<u>489</u>	<u>24,707</u>
NET BOOK VALUE			
At 31 March 2021	<u>-</u>	<u>105</u>	<u>105</u>
At 31 March 2020	<u><u>11,178</u></u>	<u><u>335</u></u>	<u><u>11,513</u></u>

Sunderland Community Transport CIO

Notes to the Financial Statements - continued
for the year ended 31 March 2021

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
			2021	2020
			£	£
Prepayments and accrued income			985	2,515
			<u> </u>	<u> </u>
13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
			2021	2020
			£	£
Accruals and deferred income			774	869
			<u> </u>	<u> </u>
14. MOVEMENT IN FUNDS				
	At 1/4/20	Net	Transfers	At
	£	movement	between	31/3/21
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	35,668	(11,023)	3,084	27,729
Restricted funds				
Restricted Fund	768	(60)	50	758
Big Lottery Capital Fund	7,105	(6,355)	(750)	-
Big Lottery Building Capabilities	2,384	-	(2,384)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	10,257	(6,415)	(3,084)	758
TOTAL FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	45,925	(17,438)	-	28,487
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	20,010	(31,033)	(11,023)
Restricted funds			
Restricted Fund	-	(60)	(60)
Big Lottery Capital Fund	-	(6,355)	(6,355)
	<u> </u>	<u> </u>	<u> </u>
	-	(6,415)	(6,415)
TOTAL FUNDS	<u> </u>	<u> </u>	<u> </u>
	20,010	(37,448)	(17,438)
	<u> </u>	<u> </u>	<u> </u>

Sunderland Community Transport CIO

Notes to the Financial Statements - continued
for the year ended 31 March 2021

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	47,200	(11,532)	35,668
Restricted funds			
Restricted Fund	637	131	768
Big Lottery Capital Fund	13,461	(6,356)	7,105
Big Lottery	1,264	(1,264)	-
Big Lottery Building Capabilities	2,384	-	2,384
	<u>17,746</u>	<u>(7,489)</u>	<u>10,257</u>
TOTAL FUNDS	<u>64,946</u>	<u>(19,021)</u>	<u>45,925</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,529	(36,061)	(11,532)
Restricted funds			
Restricted Fund	4,107	(3,976)	131
Big Lottery Capital Fund	-	(6,356)	(6,356)
Big Lottery	-	(1,264)	(1,264)
	<u>4,107</u>	<u>(11,596)</u>	<u>(7,489)</u>
TOTAL FUNDS	<u>28,636</u>	<u>(47,657)</u>	<u>(19,021)</u>

Sunderland Community Transport CIO

Notes to the Financial Statements - continued
for the year ended 31 March 2021

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	47,200	(22,555)	3,084	27,729
Restricted funds				
Restricted Fund	637	71	50	758
Big Lottery Capital Fund	13,461	(12,711)	(750)	-
Big Lottery	1,264	(1,264)	-	-
Big Lottery Building Capabilities	2,384	-	(2,384)	-
	<u>17,746</u>	<u>(13,904)</u>	<u>(3,084)</u>	<u>758</u>
TOTAL FUNDS	<u>64,946</u>	<u>(36,459)</u>	<u>-</u>	<u>28,487</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,539	(67,094)	(22,555)
Restricted funds			
Restricted Fund	4,107	(4,036)	71
Big Lottery Capital Fund	-	(12,711)	(12,711)
Big Lottery	-	(1,264)	(1,264)
	<u>4,107</u>	<u>(18,011)</u>	<u>(13,904)</u>
TOTAL FUNDS	<u>48,646</u>	<u>(85,105)</u>	<u>(36,459)</u>

General Fund

This fund is not related to any designated project or purpose. Since this fund is free from restrictions it is predominately operated to manage and administer the Charity on a day to day basis.

Restricted Fund

This funding relates to funding received for a specified purpose, as specified down by the donor.

Big Lottery Capital Fund

This funding is to help maintain the transport scheme and fund a new minibus.

Big Lottery

This money is to help with the general running costs of the Charity.

Sunderland Community Transport CIO

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Sunderland Community Transport CIO

**Detailed Statement of Financial Activities
for the year ended 31 March 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,500	8,500
Investment income		
Deposit account interest	25	35
Charitable activities		
Hire Fees	-	14,380
Affiliation Fees	-	1,510
Fuel Received	-	3,104
MIDAS	-	1,107
Grants	16,485	-
	16,485	20,101
Total incoming resources	20,010	28,636
 EXPENDITURE		
Raising donations and legacies		
Motor vehicles	11,178	11,178
Computer equipment	230	230
	11,408	11,408
Charitable activities		
Road Fund Tax	598	592
Repairs and Maintenance	(105)	4,369
Insurance	3,588	3,873
Fuel Costs	-	1,256
Salaries	19,980	19,980
	24,061	30,070
Other		
Printing and stationary	74	368
Sundries	13	125
Subscriptions	25	50
Volunteer Expenses	60	976
	172	1,519
Support costs		

This page does not form part of the statutory financial statements

Sunderland Community Transport CIO

Detailed Statement of Financial Activities
for the year ended 31 March 2021

	2021 £	2020 £
Support costs		
Governance costs		
Accountancy	708	1,603
Rent	-	1,992
Insurance	660	550
Telephone	439	515
	<u>1,807</u>	<u>4,660</u>
Total resources expended	<u>37,448</u>	<u>47,657</u>
Net expenditure	<u>(17,438)</u>	<u>(19,021)</u>

This page does not form part of the statutory financial statements