

BRENT COMMUNITY TRANSPORT

COMPANY LIMITED BY GUARANTEE COMPANY REGISTRATION NO: 01509231 (ENGLAND AND WALES)

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

The Trustees have prepared this annual report for the purposes of company law, in accordance with the provisions of the Companies Act 2006, and to provide information to the members of the company for the year ended 31 March 2021.

STATEMENT OF FINANCIAL STATEMENTS

BRENT COMMUNITY TRANSPORT

STATEMENT OF FINANCIAL STATEMENTS

2020/21

2020/21

BRENT COMMUNITY TRANSPORT

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

31 MARCH 2021

The financial statements for the year ended 31 March 2021 were approved by the Trustees on 15 April 2021.

1. Statement of Financial Position

2. Statement of Income

3. Statement of Financial Flows

4. Statement of Financial Position (continued)

5. Statement of Financial Position (continued)

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10. Statement of Financial Position (continued)

Charity Number 280698

11. Statement of Financial Position (continued)

12. Statement of Financial Position (continued)

13. Statement of Financial Position (continued)

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15. Statement of Financial Position (continued)

16. Statement of Financial Position (continued)

17. Statement of Financial Position (continued)

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19. Statement of Financial Position (continued)

20. Statement of Financial Position (continued)

GOLDWINS

Chartered Accountants & Statutory Auditor
75 Maygrove Road
West Hampstead
London NW6 2EG

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TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Brent Community Transport
Charity registration number	280698
Company registration number	01509231
Registered office	Office 301 10 Courtenay Road East Lane Business Park, Wembley London HA9 7ND

The trustees

The trustees who served the charity during the period were as follows:

H J Sheppard
X.Moses (Chair)
J.Oliver (Vice Chair)
R. Simmons (Resigned 17/12/2020)
R.P.Bhudia (Treasurer)
S.M.Banton
N.Slater
E.Donald (Secretary)

Chief Executive Officer Siamak Eynollahi

Auditor Goldwins
75 Maygrove Road
West Hampstead
London
NW6 2EG

Bankers National Westminster
Kingsbury (A) Branch
567 Kingsbury Road
London, NW9 9EP

Solicitors Withers LLP
16 Old Bailey
London EC4M 7EG

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COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association, dated 25th July 1980 and also registered with the Charity Commissioners on 21st August 1980.

Appointment, induction & training of Trustees

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

New trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where this will facilitate the undertaking of their role.

Organisation

The charity is organised so that the directors meet regularly to manage its affairs. There is currently one full time Chief Executive Officer (CEO) Siamak Eynollahi, who oversees the day-to-day running of the charity and organises fundraising initiatives. The other staff which total 28 ensure service delivery and development of the charity.

The Management Committee are responsible for:

- Ensuring good governance of the charity
- Overall management of the charity
- Approving the budget for the year
- Approving signatories to the bank accounts
- Appointments of staff where not delegated to the CEO
- Remuneration and appraisal of the CEO
- Receiving reports from the CEO on areas of concern as well as regular liaison" Approving exceptional items of expenditure
- Monitoring the financial position based on monthly reports, with advice from the CEO

The charity is supported by the Finance, General Purposes and Human Resources sub-committees. However, the sub-committees were merged from two years ago. The merged Finance, General Purposes and the Human Resources sub-committees comprises the following trustees: Moses, J Oliver and R.Bhudia.

The merged sub-committee was set up to develop the financial strategy and oversees the staffing policies, performance and training of Brent Community Transport. Their main responsibilities are:

- To develop the financial strategy of Brent Community Transport
- To review the financial policies and plans" To oversee investment and capital financing decisions
- To maintain the organisation's solvency

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TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

- To develop the organisation's strategy and policies relating to staff recruitment and development

OBJECTIVES AND ACTIVITIES

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. The principal object of the company is to provide and to promote the education and relieve the need, hardship, distress, sickness and mental or physical handicap of persons resident or working in the London Borough of Brent and its surrounding districts especially by:

1. Providing transport for such persons or for the removal and storage of their goods and chattels;
2. Providing transport for statutory authorities or voluntary organisations that are engaged in promoting such education and providing such relief;
3. Distributing to needy persons furniture which has been donated to Community Transport for that purpose.

PUBLIC BENEFIT

We have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing our aims and objectives and in planning our future services. In particular the board of trustees consider how our planned services will contribute to the aims and objectives they have set.

Organisation Mission Statement & Summary of Activities

Our mission is to help overcome social exclusion experienced by the more disadvantaged persons in our community by providing affordable and accessible transport to: disabled, elderly and needy individuals, voluntary & community organisations, Day centres, Nursing Homes, places of worship, Youth clubs, statutory and other organisations in order to make a difference & benefit the communities, disabled, elderly, young and other member and users of the services.

We aim to provide sustainable transport solutions and are continuously monitoring the effects of our organization on the environment by putting in place measures to reduce our carbon footprint.

Brent Community Transport (BCT) is a voluntary organisation established in 1975 and in August 1980 was registered as a charity and a company limited by Guarantee. BCT has been providing affordable and accessible transport solutions to the community, groups and individuals. Majority of our income at BCT is self-generated through service provision.

Risk management

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan; and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- All Trustees and decision-making managers should declare & sign conflict of interest.

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TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

The Trustees have analysed the risk of charity's operation to identify possible risks and accordingly take required actions or have plan in place to tackle the risks. The below table will show the identified possible risks and actions taken for minimizing loss by the charity.

Possible Risks	Actions & Plan
Continuous Pandemic adverse impacts on Business, Economy & Market and Uncertainty accordingly	<p>BCT in response to the decline and closer of most services including vulnerable individual Door-to-Door services had already looked at generating alternative businesses and activities.</p> <p>In order to help & support the community, BCT using its resources to cover temporary replaced business activities instead of the degenerated services. BCT Helped and supported with Food Bank deliveries and distributions, assist with transportation of the elderly, people with a disability and those most vulnerable in our community to various vaccination centers.</p> <p>BCT also, assist with essential transportation for members and residents with NHS appointments and medicine collections and provided transport to carers. BCT received some funding support from The National Lottery and London Community Funds towards the costs of dealing with service deliveries due to the pandemic.</p> <p>Having submitted a number of funding / grant applications for additional financial support to meet the increasing demands of people needing assistance with attending appointments - vaccine centers, doctors and the likes – we were also very instrumental in supporting other essential services.</p> <p>BCT will continue with monitoring and explore practicable ways to reduce as much as possible its fixed and overhead costs without affecting quality of services and by increasing productivity and efficiencies. BCT's utilisation of its resources and activities with the sub-contractors & suppliers to be controlled and more regular analysis to be in place and review of the plans as needed.</p>
Shortage of qualified and available drivers are limiting the BCT's ability and willingness to do more businesses	<p>Firstly, looking after and valuing our staff in any ways possible and practicable thus ensuring in providing them with any required and necessary training to keep them up-to-date with best practice and continuing personal development. We're always looking to increase the hourly rate of Drivers and Passengers Assistants to reflect their valued work and at the same time to be comparable and competitive in the market place. BCT will be proactive in searching out prospective volunteer drivers with opportunity and option to those who are willing to join BCT's professional team. As part of their (volunteers) development and that of all staff at BCT, sourcing and paying for appropriate training helps to bridge the gap in driver shortage (T&Cs will apply to cover charity's fund in ensuring the minimum period of employment following the completion of the tests) and for covering emergencies, annual leaves and other unforeseen matters.</p>

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TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

	BCT will also look for other options such as approaching reliable agencies and drivers and use of social media.
Reactivation of the BCT's trading arm in order to take part in relevant tendering opportunities.	<p>BCT has reactivated its trading arm (BCT LAT) to maximized job opportunities on all fronts.</p> <p>In order for BCT increase essential community services in line with our charitable objectives, it is necessary that BCT generate / attract additional income/funding. Furthermore, maximising the utilization of our resources, increase employment opportunities and support to staff especially in this uncertain economy is to reactivate the trading arm as we seek new businesses. Therefore, all the necessary steps planned and taken for readiness of the Brent CT Engineering to trade as BCT London Accessible Travel.</p> <p>Some additional costs of reactivation will be unavoidable.</p>
LEZ & ULEZ Expanded area and further requirements to upgrade BCT's non-eligible vehicles in order to comply accordingly	<p>London's LEZ/ULEZ area will be expanding with the aim of further reduction in the air pollution around the capital. BCT's aim and objectives is to reduce as much as possible its carbon footprint and help in reducing air pollution. Without help and support from the authorities, it would be difficult in the short term for BCT to finance the replacement of non-compliant vehicles.</p> <p>BCT will as best as possible adhere to its vehicle replacement policy and prepare analytical data (charts, tables and figures) with costs attached for the attention of the MCM to have meaningful discussions and make informed decisions around vehicle replacement, whether purchasing, renting or leasing.</p> <p>The management and staff at all levels understand the need to keep the fleet up to date which will undoubtedly present BCT in a good and positive light when tendering for new contracts or one-off jobs, especially if we are aiming to break into the community transport market.</p> <p>Also, due to the shortage of suitable and affordable vehicles in the market place as a result of the current covid-19 pandemic, which brought about manufacturer delay and back log with order; BCT need to act as quickly but with prudence in order not to miss any potential opportunities. Depending on services, BCT will endeavor to go with lower polluted vehicle such as Electric or Hybrid or Euro6 petrol and at the very least with diesel vehicle based on availability and suitability for service delivery.</p>

Credit Risk Management

The charity has good and regular credit control in place to ensure almost all its debtors accounts will be cleared within the agreed and allowed period. The charity has not got any material doubtful debtors at the balance sheet date and all trade debtors are recoverable.

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BCT Transport Operations including Accessible vehicles

We have a range of fully accessible vehicles which within the year they alone have completed over 67667 miles (108944km), over 3859 vehicle bookings/runs for delivery of the Brent CT services. There were over 28889 passenger trips (total Seats) including disabled & elderly people journeys category.

Our drivers are highly experienced at working with passengers who have mobility challenges. We also have fully qualified Passenger Assistants. We ensure that everyone working with us is fully DBS checked. We are committed to providing our users with an excellent service, ensuring that their journey is comfortable and safe.

The category of passengers & service users within the year as approximate were as follow:

- | | |
|-----------------------------|--------|
| • Disabled & Elderly people | 41.4% |
| • Children & Young people | 54.33% |
| • Other users | 4.27% |

Our fleet is fitted with live vehicle tracking device which gives us real time access to the location of our vehicles, how fast they are travelling and how far they are from the next pick up destination. The GPS Tracking device has allowed us to monitor how effectively our drivers are performing and how productive they are resulting in a much more efficient service. It has also allowed us to observe, monitor and record fuel cost & efficiency, environment impact and it has also been of great benefit should a vehicle breakdown.

At Brent Community Transport, we are using texting service to inform our drivers, users, school children, their parents and service users of any delays or changes that may occur on the service because of bad weather, breakdowns and road works.

Community Car Scheme...Door to door accessible transport

Community Car Scheme (CCS) is a door-to-door service available to all eligible residents of Brent who meet the LB Brent criteria for the service. The Community Car Scheme (CCS) is designed for individuals with mobility impairment living in the LB Brent who are receiving care package from Adult Social Care (ASC) and their "Needs Assessment request "for transport funding is determined eligible by ASC. This will be managed by LB Brent (Adult Social Care) or can receive direct payment to fund the service. CCS is one of the most flexible forms of Community Transport and it makes a significant contribution to the movement of disabled and elderly residents in the borough.

The service is provided 7 days a week by our well trained and experienced drivers. Journeys are booked in advance with our coordinators who schedule trips accordingly to make sure the service runs effectively based on first come first serve basis. The application process for eligibility is handled by Brent Council (Adult & Social Care). In the year ending March 2021, the total subsidy claimed for delivery and completing passenger journey was 93. The sharp reduction was due to the Covid-19 Pandemic which resulted in a number of national and local lockdowns with the closure of school, day centres social clubs. So naturally between April and September 2020 the was very little take up of

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services. Also, during the remaining months of the financial year CCS customers were very cautious about venturing out seeing the covid-19 virus was still prevalent and requests & bookings dropped off sharply approximately by over -83% (in comparison with previous year).

BCT Community Drive (Community-drive service)

BCT Community Drive service allows our members to drive our vehicles providing that the drivers have passed their Minibus and Driver Training course (MiDAS) or have minimum D1 category on their license and their membership with BCT is in order. Our Community-drive organisations include local Faith groups, Day Centres, Schools, Youth groups, Sports Clubs and so on. Vehicles can be booked for a few hours, the day or for several days including weekend.

BCT ComRide:

BCT introduced a scheme in July 2017 that has no limitations to residents in the community who have a physical or cognitive disability and require affordable accessible transport. BCT ComRide is an accessible multi occupancy transport scheme which is wholly managed and subsidised by BCT to provide services to the members. BCT is looking for additional funding and support (volunteer drivers) to continue and to increase this high demand services as much as possible. Undoubtedly, the social impact and value on our communities has been immense, making a huge difference to the quality of life for many people using this facility.

Group Transport

The Group Transport service is ideal for group visits. We can transport groups based on their needs and can also arrange multiple vehicles for larger groups.

Many Brent organisations ranging from community groups and statutory organisation often use this service for their group transport to get to and from day centres, places of worship, clinics, museums, social events, schools and attractions in and around London.

BCT Festive Bus, Excursion & Outing Transport Services to the communities/members

In addition to other services for benefit to the community, throughout the year, BCT organizes several excursion trips to benefit residents and members. Our well recognised, and popular excursion is the Festive Bus. This trip geared to everyone but in particular for those members who cannot get out and about using public transport to visit the sights around London and the Christmas lights in Oxford Street and Regents Street. This is such an enjoyable occasion for many of the residents who are often isolated at home; so, getting out is a huge delight. We aim to make this trip as enjoyable as possible, the drivers of the Festive Bus will dress-up as Santa Claus and there will be a passenger assistant at hand also dress-up as an Elf to welcome the service users and their carers to our Christmas decorated bus. The residents are then taken/driven across London, passing some famous Landmarks. The Elves will entertain passengers by singing which often generate fits of

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laughter and giving treats from Santa's bag. Whilst nibbling on their mince pies, pulling of the Christmas Crackers, they will enjoy the build up to Christmas just like as others do.

BCT have other one-off outings for the members and residents such as Trips to Kew Gardens (to explore the garden with exotic flowers & plants, hop-on, hop-off land train and hear fascinating stories along the way), other parks, seaside trips and so on.

School Bus Service

We continue to provide safe and reliable School bus services to the community and educational organisations such as schools who are registered charities and or have continuous charitable activities /foundation. Home to School transport reduces car travel which is a major source of pollution and congestion on the road and around school gates and it encourages schools to produce a travel plan setting out their commitment to sustainable school travel. Group transport is also available for schools to travel to and from sports activities and school trips.

Dial-A-Ride

London Dial a Ride (DAR) is Transport for London scheme providing accessible door to door transport. It is non-chargeable service available to people who have a permanent or long-term mobility limitation. Users of Dial a Ride must be members of TfL DAR prior to using it.

BCT continue to work in partnership with Dial a Ride. Within the year which the Covid-19 pandemic curtailed many trips had adverse impact on the number of service delivery. The impact of covid-19 is clearly evidences in that Brent CT on behalf of D.a.R approximately have done 1445 runs, completed over 4967 passenger journeys including companions of which was over 670 wheelchair user passenger trips.

Day and Community Centre Transport Services

This service provides a vehicle with driver only (or with passenger assistants) or vehicle only under BCT Community Drive to community organisations. BCT's most regular users of the service prior to pandemic were John Billam Day Centre, New Testament Community Project and Elder's Voice. Drivers providing this service are also registered volunteer drivers of BCT.

Foodbank & Vaccination Transport services (During Pandemic)

BCT have proudly played its part by helping and supporting the community with delivery of food parcel deliveries to those who have been impacted due to Covid-19. BCT have received feedback from the "Sufra Food Bank & Kitchen NW London" stated that BCT had assisted to distribute 13371 parcels to thousands of individuals in need of food aid support. Also, BCT provided transport services to the community and residents to vaccinating centres. There were over 120 runs under the BCT's C-19 Community Run up to 31/03/2021 and BCT will continue with the service after the end of this current financial year.

Thanks to the HM Government & The National Lottery Community Fund and also The London Community Foundation for their support in providing BCT with Funds enabling delivery of such essential services.

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Training

Passenger safety and well-being is our number one priority and it is for this reason we take a great pride in ensuring that BCT's drivers are fully trained as a minimum in MiDAS, First Aid, Passenger Assistant, Manual Handling, and Certificate of professional competence (CPC). The passenger assistants are also trained to required standards either by Brent partners or approved training providers. A summary of courses undertaken are:

Minibus Driver Awareness Scheme (MiDAS)

This one/two-day course is designed to enhance the driving and passenger awareness skills of individuals – paid staff or volunteers - who drive a minibus in the course of carrying out their work.

Passenger Assistant Training Scheme (PATS)

This training covers all the legal, practical and safety issues. It covers the role of a passenger with disabilities and supervising children and adults with special needs.

Manual Handling

Manual Handling course aims to equip drivers and passenger assistants with the necessary range of skills to enable them to undertake manual handling tasks safely.

Minibus Emergency Evacuation Procedures (MEEP)

A half day practical and participative course which delivers risk assessment, fire prevention and practical demonstrations.

Basic Health & Safety

A one-day course on the latest health & safety legal requirements, how to keep the workplace environment free of slips, trips, falls and electrical hazards, procedure for conducting risk assessments, analyses a risk assessment and suggest control measures.

First Aid

A First Aid Appointed Person Certificate which covers unconsciousness, resuscitation, shock bleeding, bandaging, burns and scalds.

ACHIEVEMENTS, PERFORMANCE AND FUTURE PLANS

BCT have performed well this year in a number of areas despite issues arose from the pandemic and our achievement and performances are almost as it can be expected within the circumstances and current uncertain climate. We have achieved acceptable standing in an unpredictable market but our robust but yet flexible approach has kept this organisation moving forward. Due to out of our hand reasons such as changes and imposed restrictions & limitations around section 19/22, reduced services and funds, driver shortage and increased rent & costs, BCT have used part of its reserves to fund, cover and to keep the charges as low and affordable for delivery of the services and as a result have incurred deficit. However, in comparison to the previous year the operational deficit reduced by over 63% and end of year recorded total deficit (including last year vehicle revaluation) reduced by almost 29%. We're always looking at ways of meeting the needs of vulnerable people by delivering safe, reliable, efficient, affordable and economic services which have high social impact on our communities. Achievements, performance and plans are covered in the Chair & CEO reports.

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FINANCIAL REVIEW

The Statement of Financial Activities shows incoming resources for the year of £859,726 (2020: £872,616) down by -1.5% and total outgoing of £927,446 (2020: £1,058,811) a reduction of almost 12.4%. The net movement in funds of -£67,720 (2020: -£96,195).

This year's deficit also, shows BCT's services have been continuously running below the full cost recovery as explained previously due to the uncertainty circumstances and to carry on vital services even if it becomes necessary to use its reserves at times that there is not enough support and fund available for public benefit. BCT will follow its strategic plan to ensure BCT's financial standings and its continuity to serve the community and make the difference in supporting and helping to overcome isolation and loneliness.

BCT will continue with its vehicle replacement policies for replacement of the aged and non-complying vehicles within the fleet to ensure compliance with environmental changes, in reducing pollution by using as minimum Euro VI, low carbon vehicles and having newer quality vehicles including looking into suitable, affordable and available electric or Hybrid vehicles for delivery of services and as part of the social value which BCT is proud of.

Reserves

The Trustees have established and maintained a policy of holding reserves to enable the charity to function for a period of three months which amounts to approximately £250,000. The charity has a number of main services of which main four of them represents over 70% of the charities total incoming resources (including donations). Therefore, the charity needs to maintain a level of reserve in order to continue its services for a further 3 months, in the hopefully unlikely event of not securing alternative and additional income stream.

Restricted Funds, the total remaining value of the capital assets from early 2017 DfT Community bus funds in the form of two accessible vehicles are reflected in the accounts accordingly, including their depreciation. The charity does not have any other restricted funds (Restricted funds are to be used for specific purpose as laid down by the donor). Expenditure, which meets these criteria, is charged to the fund together with a fair allocation of management and administrative costs.

The general and unrestricted funds are donations and other incoming resources received or generated for charitable purposes and are the free working capital of the charity for delivery of organisation's services in line with general objectives of the charity.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

The charity's total funds carried forward (Total reserves) at the year-end was £535,928 (2020: £603,648) which is made up of Fixed Assets funds which represent the net book value of fixed assets £243,894 (2020: £305,631) at 31/03/2021 including the net book value of fixed assets of the DfT community vehicles as restricted fund. The fixed assets (vehicles) are not easily exchangeable to cash. The charity's total unrestricted funds at 31/03/2021 is £483,128 which the trustees aim to improve non-fixed assets unrestricted reserves in the coming year(s) in line with its policies.

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YEAR ENDED 31 MARCH 2021

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also the directors of Brent Community Transport for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS102;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITOR


Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and

each trustee has taken all steps that they ought to have taken as a trustee to make them self aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Registered office:
Office 301, 10 Courtenay Road
East Lane Business Park
Wembley
HA9 7ND

Signed on behalf of the trustees



MOSES
Chair

26 October 2021

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BRENT COMMUNITY TRANSPORT
COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES
YEAR ENDED 31 MARCH 2021

Opinion

We have audited the financial statements of Brent Community Transport for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its income and expenditure for the year then ended:
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to

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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2021

determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

BRENT COMMUNITY TRANSPORT
COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2021

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Detecting, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting of the risks of fraud and responding whether they have knowledge of any actual or suspected fraud;
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We performed analytical procedures to detect any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Anthony Epton

Anthony Epton (Senior Statutory Auditor)
for and on behalf of
Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

2 December 2021

Brent Community Transport

Statement of financial activities

(incorporating an income and expenditure account)

For the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Donations	3	150,475	76,358	226,833	650
Charitable activities:	4				
GH, D-2-D ComRide Community Bus & Membership		5,167	-	5,167	104,966
Community Car Scheme (CCS)/Social Services PB		2,582	-	2,582	15,675
Contract Transport Services		479,156	-	479,156	535,657
School Transport Services		142,198	-	142,198	212,476
Other Transport Services		3,780	-	3,780	3,153
Investment income	5	10	-	10	39
Total income		783,368	76,358	859,726	872,616
Expenditure on:					
Charitable activities:	6				
GH, D-2-D ComRide & Membership		119,891	-	119,891	130,073
Community Car Scheme (CCS)/Social Services PB		48,626	-	48,626	58,826
Contract Transport Services		437,448	-	437,448	461,103
School Transport Services		212,642	-	212,642	204,260
Other Transport Services		10,081	98,758	108,839	204,549
Total expenditure		828,688	98,758	927,446	1,058,811
Net (expenditure) / income for the year	7	(45,320)	(22,400)	(67,720)	(186,195)
Transfers between funds		-	-	-	-
Net income / (expenditure) before other recognised gains and losses		(45,320)	(22,400)	(67,720)	(186,195)
Gains / (losses) on revaluation of fixed assets		-	-	-	90,000
Net movement in funds		(45,320)	(22,400)	(67,720)	(96,195)
Reconciliation of funds:					
Total funds brought forward		528,448	75,200	603,648	699,843
Total funds carried forward		483,128	52,800	535,928	603,648

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

Brent Community Transport

Balance sheet

As at 31 March 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets:					
Tangible assets	10		243,894		305,631
Investments	11		1		1
			<u>243,895</u>		<u>305,632</u>
Current assets:					
Debtors	12	259,171		273,309	
Cash at bank and in hand		<u>152,899</u>		<u>110,369</u>	
		412,070		383,678	
Liabilities:					
Creditors: amounts falling due within one year	13	<u>(70,037)</u>		<u>(85,662)</u>	
Net current assets			<u>342,033</u>		<u>298,016</u>
Liabilities:					
Creditors: amounts falling due after more than one year			<u>(50,000)</u>		-
Total net assets			<u>535,928</u>		<u>603,648</u>
Funds	17				
Restricted funds			52,800		75,200
Unrestricted funds:					
Revaluation		73,750		82,000	
General funds		<u>409,378</u>		<u>446,448</u>	
Total unrestricted funds			<u>483,128</u>		<u>528,448</u>
Total funds			<u>535,928</u>		<u>603,648</u>

The financial statements have been prepared in accordance with the special provisions for small companies under Part15 of the Companies Act 2006.

Approved by the trustees on 26-10-21
and signed on their behalf by:

Moses

MOSES (CHAIR)

Company registration no. 01509231

The attached notes form part of the financial statements.

Brent Community Transport
Statement of cash flows
For the year ended 31 March 2021

	Note	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities:					
Net cash provided by / (used in) operating activities	18		42,216		(104,007)
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		10		39	
Proceeds from the sale of property, plant and equipment		793		(180)	
Sale/ (purchase) of fixed assets		(488)		63,731	
Cash provided by / (used in) investing activities			315		63,590
Change in cash and cash equivalents in the year			42,530		(40,417)
Cash and cash equivalents at the beginning of the year			110,369		150,786
Cash and cash equivalents at the end of the year	19		152,899		110,369

Brent Community Transport
Notes to the financial statements
For the year ended 31 March 2021

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Reconciliation with previously Generally Accepted Accounting Practice (GAAP)

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period. Due to the Covid-19 Pandemic, a number of BCT's services have had to be suspended during these difficult times following the Government guidance. However, BCT will re-establish services in the not too distant future as businesses and activities return to a sense of 'normality'. BCT have responded relatively well in supporting the community during this crisis period. Wherever possible, BCT has benefited the various sections of the communities by utilising its charitable resources with the invaluable support of funders and the Government. BCT has already started its fundraising applications and have been successful having received two important grants. These early successes have set the template for greater opportunities for future submissions. This will enable the organisation to support more worthy community needs. The pandemic has brought Charities closer by creating opportunity for collaborative working and BCT is already doing so and is looking for other options and activities with other charities, Local Authority and community organisations.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Brent Community Transport
Notes to the financial statements
For the year ended 31 March 2021

1 Accounting policies (continued)

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures and fittings	25% SL
Motor vehicles	20% SL

l) Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

q) Pensions

The charity contributes to a defined contribution pension scheme currently with Standard Life. The charity's pension policy is to contribute to the pension scheme to match individual staff chosen contribution up to 5% which will cover pension legislation changes and the requirement. Also as per government introduced pension legislation, the charity's staging date for pension was 1st October 2015. The assets of the scheme are held separately from those of the charity in an independently administered fund. The monthly pension cost charges to the financial statement of the charity represents contributions payable under the scheme by the charity to the fund. The charity has no liability under the scheme other than for the payment of those contributions.

Brent Community Transport
Notes to the financial statements
For the year ended 31 March 2021

2 Detailed comparatives for the statement of financial activities

	2020 Unrestricted £	2020 Restricted £	2020 Total £
Income from:			
Donations	150	500	650
Charitable activities:			
GH, D-2-D ComRide & Membership	104,966	-	104,966
Community Car Scheme (CCS), LB Brent	15,675	-	15,675
Contract Transport Services	535,657	-	535,657
School Transport Services	212,476	-	212,476
Other Transport Services	3,153	-	3,153
Investments	39	-	39
Total Income	872,116	500	872,616
Expenditure on:			
Donations	-	-	-
Charitable activities:			
GH, D-2-D ComRide Community Bus & Membership	130,073	-	130,073
Community Car Scheme (CCS), LB Brent	58,826	-	58,826
Contract Transport Services	461,103	-	461,103
School Transport Services	204,260	-	204,260
Other Transport Services	181,649	22,900	204,549
Total expenditure	1,035,911	22,900	1,058,811
Net (expenditure) / Income for the year	(163,795)	(22,400)	(186,195)
Transfers between funds	-	-	-
Net income / (expenditure) before other recognised gains and losses	(163,795)	(22,400)	(186,195)
Gains / (losses) on revaluation of fixed assets	82,000	8,000	90,000
Net movement in funds	(81,795)	(14,400)	(96,195)
Total funds brought forward	610,243	89,600	699,843
Total funds carried forward	528,448	75,200	603,648

3 Income from donations and legacies

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Donations	150,475	76,358	226,833	150	500	650
	<u>150,475</u>	<u>76,358</u>	<u>226,833</u>	<u>150</u>	<u>500</u>	<u>650</u>

4 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
GH, D-2-D ComRide Community Bus & Membership						
Membership	80	-	80	375	-	375
GH, D-2-D ComRide Community Bus	5,087	-	5,087	104,591	-	104,591
Total for Activity 1	5,167	-	5,167	104,966	-	104,966
Community Car Scheme (CCS)/Social Services PB						
Community Car Scheme (CCS), LB Brent	2,356	-	2,356	14,525	-	14,525
Community Bus & Members Services	30	-	30	141	-	141
Community Car Scheme	196	-	196	1,009	-	1,009
Total for Activity 2	2,582	-	2,582	15,675	-	15,675
Contract Transport Services						
Contract Sales	102,614	-	102,614	129,102	-	129,102
Dial-a-Ride Transport Services	376,542	-	376,542	406,555	-	406,555
Total for Activity 3	479,156	-	479,156	535,657	-	535,657
School Transport Services						
Bus Sales	793	-	793	14,175	-	14,175
School Runs	141,405	-	141,405	198,301	-	198,301
Total for Activity 4	142,198	-	142,198	212,476	-	212,476
Other Transport Services						
Other income	3,780	-	3,780	3,153	-	3,153
Total for Activity 5	3,780	-	3,780	3,153	-	3,153
Total income from charitable activities	632,883	-	632,883	871,927	-	871,927

5 Income from investments

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Bank interest	10	-	10	39	-	39
	<u>10</u>	<u>-</u>	<u>10</u>	<u>39</u>	<u>-</u>	<u>39</u>

Brent Community Transport
Notes to the financial statements
For the year ended 31 March 2021

6 Analysis of expenditure

Charitable activities								
	Basis of allocation	GH, D-2-D	Community	Contract	School	Other	2021 Total £	
		ComRide Community Bus & Membership £	Car Scheme (CCS)/Social Services PB £	Transport Services £	Transport Services £	Transport Services £		
Staff costs	Direct	13,268	1,156	199,781	116,684	-	330,889	334,821
GH, D-2-D ComRide & Membership	Direct	58,889	-	-	-	-	58,889	48,893
Community Car Scheme (CCS)/LB Brent Social Services PB	Direct	-	5,653	-	-	-	5,653	6,623
Contract Transport Services	Direct	-	-	125,143	-	-	125,143	149,509
School Transport Services	Direct	-	-	-	27,909	-	27,909	41,812
Other Transport Services	Direct	-	-	-	-	-	-	41,297
Support costs								
Staff costs		33,911	37,626	92,521	37,850	-	201,908	182,131
Rent and Room hire	Space	-	-	-	-	70,969	70,969	73,254
Depreciation		13,027	3,395	16,154	27,278	2,372	62,226	79,802
Other support costs		796	796	3,849	2,921	30,398	38,760	95,352
Audit fees		-	-	-	-	5,100	5,100	5,317
Total expenditure 2021		119,891	48,626	437,448	212,842	108,839	927,446	-
Total expenditure 2020		130,073	58,826	461,103	204,260	204,549	-	1,058,811

Of the total expenditure, £851,088 was unrestricted (2020: £1,135,911) and £76,358, was restricted (2020: £22,900).

6a Analysis of expenditure (prior year)

	Basis of allocation	Charitable activities						2020 Total £	2019 Total £
		(Social Services) & Membership £	Car Scheme & SLA (CCS) £	Contract Transport Services £	School Transport Services £	Other Transport Services £			
Staff costs	Direct	25,967	4,676	228,202	75,976	-	334,821	383,129	
GH, D-2-D ComRide &	Direct	48,893	-	-	-	-	48,893	42,046	
Community Car Scheme (CCS)/(LB Brent Social Services PB	Direct	-	6,623	-	-	-	6,623	8,485	
Contract Transport Services	Direct	-	-	149,509	-	-	149,509	144,040	
School Transport Services	Direct	-	-	-	41,812	-	41,812	89,742	
Other Transport Services	Direct	-	-	-	-	41,297	41,297	46,956	
Support costs									
Staff costs	Space	34,663	40,592	67,621	39,255	-	182,131	178,994	
Rent and Room hire		-	-	-	-	73,254	73,254	69,043	
Depreciation		17,009	6,061	11,890	44,842	-	79,802	114,728	
Other support costs		3,541	874	3,881	2,375	84,681	95,352	79,357	
Audit fees		-	-	-	-	5,317	5,317	4,750	
Costs of trustees' meetings		-	-	-	-	-	-	600	
Total expenditure 2020		130,073	58,826	461,103	204,260	204,549	1,058,811	-	
Total expenditure 2019		118,621	66,918	453,107	395,980	127,244	-	1,161,870	

Of the total expenditure, £1,035,911 was unrestricted (2019: £1,139,470) and £22,900 was restricted (2019: £22,400).

Of the total expenditure, £1,035,911 was unrestricted (2019: £1,139,470) and £22,900 was restricted (2019: £22,400).

Brent Community Transport
Notes to the financial statements
For the year ended 31 March 2021

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2021	2020
	£	£
Operating lease rentals:		
Property	70,969	73,254
Depreciation	62,226	82,174
Loss / (profit) on disposal of fixed assets	(793)	180
Auditor's remuneration:		
Audit fees	5,000	4,900
	<u>70,969</u>	<u>82,174</u>

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	472,423	485,050
Social security costs	37,847	35,459
Employer's contribution to defined contribution pension schemes	22,527	23,165
	<u>532,797</u>	<u>543,674</u>

The following number of employees received employee benefits (excluding employer pension) during the year between:

	2021	2020
	No.	No.
£60,000 - £69,999	1	1

The total employee benefits including pension contributions of the key management personnel were £72,335 (2020: £62,346).

The charity trustees were not paid or received any other benefits from employment with the Charity or its subsidiary in the year (2020: Nil). Moses, the Chair provides free of charge services to the charity for two days in a week. He has not been reimbursed travelling expenses in the year (2020: Nil) and training expenses in the year (2020: Nil). No charity trustee received payment for professional or other services supplied to the charity (2020: Nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2021	2020
	No.	No.
Transport services	30	31
	<u>30</u>	<u>31</u>

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Brent Community Transport
Notes to the financial statements
For the year ended 31 March 2021

10 Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Refurbishment costs £	Total £
Cost				
At the start of the year	52,200	684,570	31,711	768,481
Additions in year	-	23,995	-	23,995
Disposals in year	-	(70,895)	-	(70,895)
At the end of the year	<u>52,200</u>	<u>637,670</u>	<u>31,711</u>	<u>721,581</u>
Depreciation				
At the start of the year	47,085	384,056	31,709	462,850
Charge for the year	2,371	59,854	-	62,226
Eliminated on disposal	-	(47,388)	-	(47,388)
At the end of the year	<u>49,456</u>	<u>396,522</u>	<u>31,709</u>	<u>477,687</u>
Net book value				
At the end of the year	<u>2,744</u>	<u>241,148</u>	<u>2</u>	<u>243,894</u>
At the start of the year	<u>5,115</u>	<u>300,514</u>	<u>2</u>	<u>305,631</u>

All of the above assets are used for charitable purposes.

11 Investments

	2021 £	2020 £
Investments at fair value:		
Investment in subsidiary undertakings incorporated in the UK	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>
Brent CT Engineering Limited		
Aggregate capital and reserves	1	1

12 Debtors

	2021 £	2020 £
Trade debtors	40,900	53,830
Other debtors	170,756	173,642
Prepayments	47,515	45,837
	<u>259,171</u>	<u>273,309</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	20,268	37,178
Taxation and social security	13,391	11,747
Other creditors	2,430	2,120
Accruals	33,948	34,617
	<u>70,037</u>	<u>85,662</u>

Brent Community Transport
Notes to the financial statements
For the year ended 31 March 2021

Deferred income

	2021 £	2020 £
Balance at the beginning of the year	-	3,467
Amount released to income in the year	-	(3,467)
Amount deferred in the year	-	-
Balance at the end of the year	-	-

Deferred income in 2019 comprises of £3,467 related to transport services for the John Lyon School.

14 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loan	50,000	-
	<u>50,000</u>	<u>-</u>

15 Pension scheme

The charity operates a defined contributions pension scheme.

16 Analysis of net assets between funds

	General unrestricted £	Revaluation £	Restricted £	Total funds £
Tangible fixed assets	117,344	73,750	52,800	243,894
Investments	1	-	-	1
Net current assets	342,033	-	-	342,033
Non current liabilities	(50,000)	-	-	(50,000)
Net assets at the end of the year	409,378	73,750	52,800	535,928

16a Analysis of net assets between funds (prior year).

	General unrestricted £	Revaluation £	Restricted £	Total funds £
Tangible fixed assets	148,431	82,000	75,200	305,631
Investments	1	-	-	1
Net current assets	298,016	-	-	298,016
Net assets at the end of the year	446,448	82,000	75,200	603,648

17 Movements in funds

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
DFT Community Bus Fund	75,200	-	(22,400)	-	52,800
The National Lottery Fund	-	70,383	(70,383)	-	-
The London Community Foundation	-	5,975	(5,975)	-	-
Total restricted funds	75,200	76,358	(98,758)	-	52,800
Unrestricted funds:					
General funds	446,448	783,368	(820,438)	-	409,378
Revaluation	82,000	-	(8,250)	-	73,750
Total unrestricted funds	528,448	783,368	(828,688)	-	483,128

17a Movements in funds (prior year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
DFT Community Bus Fund	89,600	8,500	(22,900)	-	75,200
Total restricted funds	89,600	8,500	(22,900)	-	75,200
Unrestricted funds:					
General funds	610,243	872,116	(1,035,911)	-	446,448
Revaluation	-	82,000	-	-	82,000
Total unrestricted funds	610,243	954,116	(1,035,911)	-	528,448

Purposes of restricted funds

Restricted funds relate to two minibuses donated to the charity (DK66CHL £70k and DK66CHN £70k).

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18 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2021	2020
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(67,720)	(186,195)
Depreciation	62,226	82,174
Interest, rent and dividends from investments	(10)	(39)
Loss/ (profit) on the sale of fixed assets	(793)	180
(Increase)/ decrease in debtors	14,138	14,789
Increase/ (decrease) in creditors	34,375	(14,916)
Net cash provided by / (used in) operating activities	42,216	(104,007)

19 Analysis of cash and cash equivalents

	At 1 April 2020	Cash flows	Other changes	At 31 March 2021
	£	£	£	£
Cash at bank and in hand	110,369	42,530	-	152,899
Total cash and cash equivalents	110,369	42,530	-	152,899

20 Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Property	2021	2020
		£	£
Less than 1 year		61,620	61,620
1 - 5 years		20,540	82,160
		82,160	143,780

21 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

22 Related party transactions

There are no related party transactions to disclose for 2021 (2020: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.