

REGISTERED COMPANY NUMBER: 04409570 (England and Wales)

REGISTERED CHARITY NUMBER: 1110215

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

Swindells LLP
Chartered Accountants
Wilson House
48 Brooklyn Road
Seaford
East Sussex
BN25 2DX

Community Transport for the Lewes Area

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Community Transport for the Lewes Area

Report of the Trustees for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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

Community Transport for the Lewes Area is a charity dedicated to the provision of community transport in the Lewes area for people who have special need of such facilities because they are elderly, poor or disabled, people with young children or those living in isolated areas where there are no adequate public transport facilities.

Success is measured in the reporting period by comparing the actual budget outturn against the budget forecast for the period. This is monitored closely on an ongoing basis.

Community Transport for the Lewes Area

Report of the Trustees for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities and achievements

Community Transport for the Lewes Area aims to provide community transport services for those inhabitants of Lewes District and the surrounding areas that are in need of such a service; because of age, sickness, disability (mental or physical), poverty, or due to lack of adequate and accessible public transport.

We operate nine school runs financed by East Sussex County Council. These are combined with six Dial a Rides and four other community bus services. We also have a number of Adult Social Care Contracts with Social services.

Group outings for care homes, local organisations and trips organised by CTLA for our members are increasing and well received. Our Travel Club has grown considerably and offers many outings to places of interest.

Fuel Rebate (BSOG) is being received on a six monthly basis and goes some way to defraying the increasing fuel costs.

Our current vehicles are wheelchair accessible with the exception of two.

It is our intention to replace some of our older vehicles in line with our Fleet Strategy and by doing so make some savings on the maintenance costs, which can be excessive with older vehicles. Following the successful award of the LDC CIL grant CTLA have purchased a Mercedes Sprinter Minibus.

Funding continues to be difficult. The Trustees and Committee review our financial position regularly and take any necessary steps to ensure our secure financial future.

The office was manned from 07.00 to 16.00 Monday to Friday.

The Trustees continue to provide their service on a voluntary basis and provide support to all involved with the organisation.

The management team and other members of staff continue to provide volunteer time for no payment in addition to their normal hours.

The succession in management structure is working well, with weekly operations meetings being held covering most items concerning the smooth running of the operation; and has helped to improve our standing again within the community and local government as a whole.

The charity's achievements are reviewed against its objectives through an assessment of the number of passenger-trips delivered throughout the year in each of its defined sectors of activity compared to previous years which facilitates the reduction in social isolation and loneliness of persons in the community through the provision of appropriate transport services. This underpins the charity's Mission Statement with support and thanks to our supporters and stakeholders.

Community Transport for the Lewes Area

Report of the Trustees for the Year Ended 31 March 2021

Covid - Lockdown

In-line with the government guidelines/instructions many of CTLA's services were closed or severely impacted throughout 2020/21. The charity continued to maintain its contractual responsibilities. As the charity emerges from the impact of the pandemic our primary focus is to return to support all pre-pandemic services and passenger numbers.

Since the start of the pandemic CTLA have adapted many of their services in line with the needs of its members, operating a shopping and prescription service and re-introducing the much needed NEPTS (Non-Emergency Patient Transport Service) both services have been well received by our members and the wider community and part of the 5 year plan will be to continue these services.

Fundraising activities

The charity employs its own in-house Fundraising Manager who is tasked with achieving set financial targets and has a budget appropriate to achieve it.

Financial review

Income / Expenses - achievement

The financial statements show a surplus of £58,569 this year, compared with the £15,617 surplus achieved in the previous year. As a result, net assets of the charity have increased to £216,869 from £158,300.

Investment policy and objectives

The Trustees may borrow or raise money for the objects of the Company on such terms and on such security as may be thought fit and whether by the creation and issue of debentures or debenture stock or otherwise.

They may also invest monies of the Company not immediately required for its purpose in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions (if any) as may for the time being be imposed or required by law and subject also as hereinafter provided.

Reserves policy

The Trustees are confident that reserves are adequate to ensure the smooth day to day operation of the company. At the present moment in time the Trustees consider the level of reserves should represent at least 3 months expenditure.

Principal risks and uncertainties

The Trustees have reviewed the major risks to which the charity is exposed, mainly succession in management, IT and facilities, systems have been established to manage those risks.

The charity carries out risk assessments and has in place written plans and policies which are reviewed periodically relating to its activities involving the employment and working practice of staff and volunteers, the carriage of passengers by road and the protection of all data held. These documents are designed to identify and minimise the risks arising out of its activities. Major events outside of the Management control are also addressed in the charity's Business Continuity Plan.

The major risk identified to going concern, outside of fire, grand scale theft and terrorism, is the ongoing or worsening of the disruption caused by pandemics such as Covid-19.

Community Transport for the Lewes Area

Report of the Trustees for the Year Ended 31 March 2021

FUTURE PLANS

The charity has an evolving 5 year plan which aims to strengthen the brand and increase awareness of its activities, further develop resources through staff training and a continuous fleet renewal programme to enable it to meet its Mission Statement objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Community Transport for the Lewes Area was incorporated as a company limited by guarantee (registered number 04409570) on 4th April 2002. It was registered as a charity on 27th June 2005. The governing document is the memorandum and Articles of Association.

Recruitment and appointment of new trustees

Trustees are recruited upon recommendation and by contact with the Local Volunteer Bureau. They are appointed following discussion at committee meetings and the appointment is ratified at the AGM.

Organisational structure

The Company has a strong management team in place that deals with the day to day running of the Charity made up as follows:

Kerrie Smart-Jones - General Manager

Joanne McMahon - Accounts & Finance Manager

Mark Evans - Contracts & Project Manager

Decision making

Long term Strategic Decisions and guidance is exercised by The Trustees with the Management Team responsible for detailed design and implementation of facilities to achieve the goals of the charity. Regular joint meetings are held to facilitate and review activities.

Induction and training of new trustees

Trustee induction is covered by supplying the previous year's minutes and charity commission leaflets for Trustees. In addition, they have meetings with staff to familiarise them with the administration of the charity.

Key management remuneration

We use Benchmarking against other comparable organisations to determine Key Managers rewards, taking into account affordability based on financial performance and reserves.

Community Transport for the Lewes Area

Report of the Trustees for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04409570 (England and Wales)

Registered Charity number
1110215

Registered office
Hillcrest Centre
Hillcrest Road
Newhaven
East Sussex
BN9 9EA

Trustees

Mr P J Clarke (appointed 21/03/2017)
Mr R A Dray (appointed 20/05/2009)
Mr C G W Williams (appointed 20/05/2015)
Mrs H M Macaulay (appointed 16/05/2017)
Mr D Barnett (deceased 14/5/2020)
Mr S P Saunders (appointed 17/07/2018)
Mr J Livings (appointed 22/08/2019)
Mr P N Homewood (appointed 1/4/2020)

Independent Examiner

Swindells LLP
Chartered Accountants
Wilson House
48 Brooklyn Road
Seaford
East Sussex
BN25 2DX

Bankers

Lloyds TSB
8 High Street
Lewes
East Sussex
BN7 2AD

Community Transport for the Lewes Area

**Report of the Trustees
for the Year Ended 31 March 2021**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on¹⁶⁻¹¹⁻²⁰²¹..... and signed on the board's behalf by:



.....
Mr P J Clarke - Trustee

**Independent Examiner's Report to the Trustees of
Community Transport for the Lewes Area**

Independent examiner's report to the trustees of Community Transport for the Lewes Area ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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.



Ian Jenkins BSc FCA
ICAEW
Swindells LLP
Chartered Accountants
Wilson House
48 Brooklyn Road
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East Sussex
BN25 2DX

Date: 24/11/2021

Community Transport for the Lewes Area

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and grants	2	52,943	39,795	92,738	73,498
Charitable activities					
Contracts	5	682,404	-	682,404	773,374
Other trading activities	3	1,777	-	1,777	4,725
Investment income	4	<u>18</u>	<u>-</u>	<u>18</u>	<u>53</u>
Total		737,142	39,795	776,937	851,650
EXPENDITURE ON					
Raising funds	6	1,432	-	1,432	2,626
Charitable activities					
Contracts	7	<u>716,936</u>	<u>-</u>	<u>716,936</u>	<u>833,407</u>
Total		718,368	-	718,368	836,033
NET INCOME		18,774	39,795	58,569	15,617
Transfers between funds	20	<u>69,795</u>	<u>(69,795)</u>	<u>-</u>	<u>-</u>
Net movement in funds		88,569	(30,000)	58,569	15,617
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>128,300</u>	<u>30,000</u>	<u>158,300</u>	<u>142,683</u>
TOTAL FUNDS CARRIED FORWARD		<u>216,869</u>	<u>-</u>	<u>216,869</u>	<u>158,300</u>

The notes form part of these financial statements

Community Transport for the Lewes Area

**Balance Sheet
31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	164,473	-	164,473	134,345
CURRENT ASSETS					
Debtors	14	106,507	-	106,507	121,721
Cash at bank and in hand		<u>31,521</u>	<u>-</u>	<u>31,521</u>	<u>22,485</u>
		138,028	-	138,028	144,206
CREDITORS					
Amounts falling due within one year	15	(36,444)	-	(36,444)	(93,069)
		<u>101,584</u>	<u>-</u>	<u>101,584</u>	<u>51,137</u>
NET CURRENT ASSETS					
		266,057	-	266,057	185,482
CREDITORS					
Amounts falling due after more than one year	16	(49,188)	-	(49,188)	(27,182)
		<u>216,869</u>	<u>-</u>	<u>216,869</u>	<u>158,300</u>
NET ASSETS					
FUNDS					
	20				
Unrestricted funds				216,869	128,300
Restricted funds				<u>-</u>	<u>30,000</u>
TOTAL FUNDS					
				<u>216,869</u>	<u>158,300</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

Community Transport for the Lewes Area

Balance Sheet - continued
31 March 2021

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16.11.2021 and were signed on its behalf by:


.....
Mr P J Clarke - Trustee

The notes form part of these financial statements

Community Transport for the Lewes Area

**Cash Flow Statement
for the Year Ended 31 March 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	100,580	2,253
Interest paid		(88)	-
Interest element of hire purchase payments paid		<u>(8,228)</u>	<u>(9,286)</u>
Net cash provided by/(used in) operating activities		<u>92,264</u>	<u>(7,033)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(72,867)	(31,749)
Sale of tangible fixed assets		417	758
Interest received		<u>18</u>	<u>53</u>
Net cash used in investing activities		<u>(72,432)</u>	<u>(30,938)</u>
Cash flows from financing activities			
Capital repayments in year		(49,009)	(54,517)
Increase in hire purchase finance		-	31,652
Receipt of bounceback loan		<u>40,000</u>	<u>-</u>
Net cash used in financing activities		<u>(9,009)</u>	<u>(22,865)</u>
Change in cash and cash equivalents in the reporting period			
		10,823	(60,836)
Cash and cash equivalents at the beginning of the reporting period	2	<u>20,698</u>	<u>81,534</u>
Cash and cash equivalents at the end of the reporting period	2	<u>31,521</u>	<u>20,698</u>

The notes form part of these financial statements

Community Transport for the Lewes Area

Notes to the Cash Flow Statement
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	58,569	15,617
Adjustments for:		
Depreciation charges	41,118	33,587
Loss/(profit) on disposal of fixed assets	1,204	(192)
Interest received	(18)	(53)
Interest paid	88	-
Interest element of hire purchase and finance lease rental payments	8,228	9,286
Decrease/(increase) in debtors	15,214	(44,455)
Decrease in creditors	<u>(23,823)</u>	<u>(11,537)</u>
Net cash provided by operations	<u>100,580</u>	<u>2,253</u>
2. ANALYSIS OF CASH AND CASH EQUIVALENTS	2021	2020
	£	£
Cash in hand	40	-
Notice deposits (less than 3 months)	31,481	22,485
Overdrafts included in bank loans and overdrafts falling due within one year	<u>-</u>	<u>(1,787)</u>
Total cash and cash equivalents	<u>31,521</u>	<u>20,698</u>

The notes form part of these financial statements

Community Transport for the Lewes Area

Notes to the Cash Flow Statement for the Year Ended 31 March 2021

3. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	22,485	9,036	31,521
Bank overdraft	<u>(1,787)</u>	<u>1,787</u>	<u>-</u>
	<u>20,698</u>	<u>10,823</u>	<u>31,521</u>
Debt			
Finance leases	(76,191)	49,009	(27,182)
Debts falling due within 1 year	-	(4,000)	(4,000)
Debts falling due after 1 year	<u>-</u>	<u>(36,000)</u>	<u>(36,000)</u>
	<u>(76,191)</u>	<u>9,009</u>	<u>(67,182)</u>
Total	<u>(55,493)</u>	<u>19,832</u>	<u>(35,661)</u>

The notes form part of these financial statements

Community Transport for the Lewes Area

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 charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned, net of VAT, as the related goods or services are provided, under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. CTLA Travel Club income included in fares and other income is included net of any direct expenditure such as admission fees etc.

Investment income is recognised on a receivable basis.

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.

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

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% on reducing balance
Computer equipment	- 15% on reducing balance

Taxation

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

Fund accounting

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

Community Transport for the Lewes Area

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

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

Hire purchase and leasing commitments

Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company contributes to a pension scheme. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

We have assessed whether the going concern basis of preparation continues to be appropriate, based on whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. This assessment has been required in the light of the significant uncertainty around the short to medium term impact of the spread of the Covid-19 virus.

At the time of approving the financial statements the trustees believe that all appropriate measures have been or will be taken to ensure that the company will be able to continue its operations for at least the next 12 months and thus conclude that the going concern basis remains appropriate.

2. DONATIONS AND GRANTS

	2021	2020
	£	£
Donations	5,509	8,853
Gift aid	179	395
Grants	<u>87,050</u>	<u>64,250</u>
	<u>92,738</u>	<u>73,498</u>

Community Transport for the Lewes Area

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

2. DONATIONS AND GRANTS - continued

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

	2021	2020
	£	£
Seaford Town Council	14,000	4,000
Lewes Town Council	-	11,000
East Sussex County Council	1,900	-
4 Towns	15,705	18,900
National Lottery Grant	10,000	-
Newhaven Town Council	-	350
CIL grant	39,795	30,000
Sussex Community Fund	5,000	-
Peacehaven Town Council	150	-
Tesco	<u>500</u>	<u>-</u>
	<u>87,050</u>	<u>64,250</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising	<u>1,777</u>	<u>4,725</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>18</u>	<u>53</u>

Community Transport for the Lewes Area

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	Contracts	Total
	£	activities
		£
Fares and other income	142,123	112,324
Contracts	<u>540,281</u>	<u>661,050</u>
	<u>682,404</u>	<u>773,374</u>

The charitable company receives income from local government authorities to operate a number of scheduled and contracted bus services in and around the Lewes area.

6. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Advertising	<u>1,432</u>	<u>2,626</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)
	£
Contracts	<u>716,936</u>

Community Transport for the Lewes Area

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	484,620	548,095
Vehicle leasing	7,228	14,334
Other operating leases	12,828	12,889
Telephone and computer	10,334	10,527
Postage and stationery	3,592	3,148
Sundries	4,090	2,053
Staff training and welfare	1,775	4,588
Equipment hire	1,366	563
Motor expenses and travel	128,087	180,113
Accountancy	3,558	3,250
Bookkeeping	3,180	3,270
Legal and professional costs	1,458	4,141
Bank charges	1,486	1,479
Repairs to property	-	146
Entertaining	-	116
Donations	747	-
Insurance	1,949	2,014
Depreciation	41,118	33,587
Loss on sale of assets	1,204	(192)
Interest payable and similar charges	<u>8,316</u>	<u>9,286</u>
	<u><u>716,936</u></u>	<u><u>833,407</u></u>

Fees payable to the independent examiner amount to £3,450 (2020 - £3,250) for the examination and £108 (2020 - £nil) for other accountancy services.

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	41,118	33,587
Hire of plant and machinery	7,228	14,334
Other operating leases	12,828	12,889
(Deficit)/surplus on disposal of fixed assets	<u>1,204</u>	<u>(192)</u>

Community Transport for the Lewes Area

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

10. 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.

11. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	466,699	528,697
Social security costs	14,559	15,933
Other pension costs	<u>3,362</u>	<u>3,465</u>
	<u><u>484,620</u></u>	<u><u>548,095</u></u>

The average monthly number of employees during the year was as follows:

	2021	2020
Full and part-time staff	<u><u>49</u></u>	<u><u>61</u></u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and grants	43,498	30,000	73,498
Charitable activities			
Contracts	773,374	-	773,374
Other trading activities	4,725	-	4,725
Investment income	<u>53</u>	<u>-</u>	<u>53</u>
Total	821,650	30,000	851,650
EXPENDITURE ON			
Raising funds	2,626	-	2,626
Charitable activities			
Contracts	833,407	-	833,407

Community Transport for the Lewes Area

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
	_____	_____	_____
Total	836,033	-	836,033
NET INCOME/(EXPENDITURE)	(14,383)	30,000	15,617
RECONCILIATION OF FUNDS			
Total funds brought forward	142,683	-	142,683
TOTAL FUNDS CARRIED FORWARD	<u>128,300</u>	<u>30,000</u>	<u>158,300</u>

13. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2020	363,831	28,688	392,519
Additions	72,867	-	72,867
Disposals	<u>(5,500)</u>	<u>-</u>	<u>(5,500)</u>
At 31 March 2021	<u>431,198</u>	<u>28,688</u>	<u>459,886</u>
DEPRECIATION			
At 1 April 2020	229,486	28,688	258,174
Charge for year	41,118	-	41,118
Eliminated on disposal	<u>(3,879)</u>	<u>-</u>	<u>(3,879)</u>
At 31 March 2021	<u>266,725</u>	<u>28,688</u>	<u>295,413</u>
NET BOOK VALUE			
At 31 March 2021	<u>164,473</u>	<u>-</u>	<u>164,473</u>
At 31 March 2020	<u>134,345</u>	<u>-</u>	<u>134,345</u>

The net book value of tangible fixed assets includes £45,810 (2020 - £112,343) in respect of assets held under hire purchase agreements. The depreciation charge in respect of such assets amounted to £11,453 (2020 - £28,086) for the year.

Community Transport for the Lewes Area

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Trade debtors	76,015	58,047
VAT	6,565	5,267
Prepayments and accrued income	<u>23,927</u>	<u>58,407</u>
	<u><u>106,507</u></u>	<u><u>121,721</u></u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Bank loans and overdrafts (see note 17)	4,000	1,787
Hire purchase (see note 18)	13,994	49,009
Trade creditors	-	15,700
Social security and other taxes	5,847	5,555
Other creditors	1,502	1,838
Wages and salaries control	6,413	13,290
Accruals and deferred income	<u>4,688</u>	<u>5,890</u>
	<u><u>36,444</u></u>	<u><u>93,069</u></u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2021	2020
	£	£
Bank loans (see note 17)	36,000	-
Hire purchase (see note 18)	<u>13,188</u>	<u>27,182</u>
	<u><u>49,188</u></u>	<u><u>27,182</u></u>

17. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	1,787
Bank loans	<u>4,000</u>	-
	<u><u>4,000</u></u>	<u><u>1,787</u></u>
Amounts falling between one and two years:		
Bank loans	<u><u>8,000</u></u>	-

Community Transport for the Lewes Area

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

20. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	128,300	18,774	69,795	216,869
Restricted funds				
CIL grant	30,000	39,795	(69,795)	-
TOTAL FUNDS	<u>158,300</u>	<u>58,569</u>	<u>-</u>	<u>216,869</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	737,142	(718,368)	18,774
Restricted funds			
CIL grant	39,795	-	39,795
TOTAL FUNDS	<u>776,937</u>	<u>(718,368)</u>	<u>58,569</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	142,683	(14,383)	128,300
Restricted funds			
CIL grant	-	30,000	30,000
TOTAL FUNDS	<u>142,683</u>	<u>15,617</u>	<u>158,300</u>

Community Transport for the Lewes Area

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

20. 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	821,650	(836,033)	(14,383)
Restricted funds			
CIL grant	30,000	-	30,000
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>851,650</u>	<u>(836,033)</u>	<u>15,617</u>

The CIL grant fund has been accumulating for the purpose of purchasing a new accessible vehicle to meet the increasing demand for community transport. During the year £39,795 (2020: £30,000) was received in the form of a Community Infrastructure Levy grant. Following the purchase of the bus during the year, the full balance was transferred to the general fund as the asset is being held for a general purpose.

21. RELATED PARTY DISCLOSURES

During the year, remuneration paid to Mrs K Smart-Jones, a member of key management personnel (including social security and pension costs), amounted to £40,725 (2020 - £28,366).

Mrs H M Macaulay, a trustee, was paid £3,180 (2020 - £3,270) in relation to bookkeeping services in the year.

Mr Clive Williams, a trustee, received gifts amounting to £52 (2020 - £nil).

22. COMPANY STATUS

The company is a private company limited by guarantee not having share capital, registered in England and Wales. Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up during the time that he/she is a member, or within one year afterwards. For debts and liabilities of the company such amount as may be required, not exceeding in the case of any member the sum of £1.