

community transport  
association

**COMMUNITY TRANSPORT ASSOCIATION UK**

**REPORT AND FINANCIAL STATEMENTS**

**For the year ended 31 March 2021**

**Charity Number (England & Wales): 1002222**

**Charity registered in Scotland: SC038518**

# COMMUNITY TRANSPORT ASSOCIATION UK

## TRUSTEES REPORT

For the year ended 31 March 2021

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### 1. OUR PURPOSES AND ACTIVITIES

#### Purpose

The objects of the charity are to relieve age, financial hardship, ill-health or disability by the provision of education and support to charitable bodies or persons who supply transport to groups or individuals in need of such relief.

The vision that we work toward is of a world where people can shape and create their own accessible and inclusive transport solutions.

#### Public Benefit

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public Benefit: Running a Charity (PB2)". The charity provides a wide range of advice, training, publications, advocacy, events, development support, and other services to providers of community transport throughout the United Kingdom. We also help people to establish community transport schemes and help existing organisations to learn from each other and work effectively. Our free advice and information service covers all issues relating to voluntary, community and accessible transport for both members and non-members alike, thereby ensuring that Community Transport Association UK (CTA)'s expertise is readily available to all who may require it across the UK.

The extensive range of services provided by CTA helps many different organisations to deliver local solutions to meet specific transport needs identified in their communities. As such, our work of empowering community-based organisations and local authorities directly contributes to the well-being of people and communities. CTA is dedicated to promoting the role of voluntary and community transport to enable social inclusion, access, mobility and choice. We continue to work to influence government and others at national, regional and local level, to build support and investment for the community transport sector.

With staff based in all four nations of the UK, CTA works to the public benefit of its members, non-members and community transport users who are affected by different policies, legislation and political agendas, and is recognised as the voice of community transport across the UK.

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### Activities

The purposes of the charity are:

- Championing accessible and inclusive transport
  - We will be the UK's leading authority on making transport more accessible and inclusive for the benefit of the communities served by our members.
- Connecting people and ideas
  - We will be recognised as the UK's main hub for the creation and exchange of knowledge, ideas and innovation on improving the accessibility and inclusivity of transport
- Strengthening our members and raising standards.
  - We work with our members to promote high standards of practice in community transport and support them to deliver excellent services

Putting these strategies into action we have four major areas of activity which are: member services; support and engagement; policy and advocacy; and projects and events.

Our work as described below is in the furtherance of developing the community transport sector to enable communities to shape and create their own accessible and inclusive transport solutions.

### *Member Services*

CTA's advice and information service is available across the UK. We are the only organisation in the UK that provides a comprehensive and free advice and information service on community transport issues. CTA are the custodians of sector-led performance standards for community transport and through our advice service we support operators to work to these. Issues which CTA would advise on generally include; licensing, passenger safety, training enquiries and vehicle maintenance. CTA's advice and information service is delivered by staff who advise members by telephone and email. As part of this service we also provide a range of print and digital resources for our members and supporters.

In addition to the free advice service CTA manages a national training programme (MiDAS) and provides in-house training programmes to members. CTA also works with partners to deliver training and training resources to members.

### *Support and Engagement*

We devote a significant amount of staff resource to developing and maintaining relationships with our members, funders and other external stakeholders. This enables us to: connect people and ideas, champion the role of inclusive and accessible transport to those outside of the community transport sector, and through these new relationships undertake project work which will strengthen the sector. Our relationship management is carried out primarily through our

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Chief Executive and Country Directors and through our developing communication channels which are managed by the staff team.

Our current communication channels are: CTA's website and blog, Twitter and LinkedIn accounts; "Together" the Journal of CTA; and News Brief (CTA's monthly newsletter.) Each communication channel serves a slightly different purpose, but they provide a unified means of reaching out to stakeholders and connecting members.

### *Policy and Advocacy*

CTA works on behalf of its members to contribute to the formation of public policy where community-led transport solutions can improve access and inclusion. This has involved developing relationships with government departments (particularly the Department for Transport and their equivalents in Wales, Scotland and Northern Ireland), as well as government Ministers. This has involved arranging regular meetings to further relationships and the continued involvement of colleagues across government in our events such as the CTA Roadshow and annual conferences.

CTA collects membership insights to influence others across the sector. This year we have collected information from members on a range of issues including the profile of their organisation, changes to local services and their reasons for being a CTA member.

### *Projects and Events*

CTA hosts events across the UK to connect members and share ideas. In the last year these have moved to take place online, and have been at the centre of the organisation's support for members through the pandemic.

CTA's attendance at events enables us to gain new supporters, share ideas from the sector and build coalitions of supporters to develop inclusive and accessible transport solutions. Ultimately, this provides mechanisms through which members can access new funds, learn new ideas, and improve services to their users.

From time to time, CTA runs a range of projects and programmes that enable us to receive positive engagement from new partners who work within commercial transport, infrastructure and third sector organisations. Our income development is centred on building relationships that lead to investment in project work where there will be direct benefits to our members and the communities they serve. This has included developing relationships across the public and private sector and with key funders such as the Department for Transport.

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### 2. ACHIEVEMENTS AND PERFORMANCE

#### CHAMPIONING CT

We want to see greater attention given to community transport and the everyday experiences of its users in policy-making and the commissioning of local transport services. This involves showing how community transport is relevant and responsive to key areas of public policy and how our members improve quality of life for people and families in their local communities.

#### ***Building meaningful relationships with policy-makers, regulators, commissioners and other stakeholders to create a fair and workable regulatory and policy environment***

In a year dominated by the pandemic, we saw various consultations and calls for evidence across political institutions about its impact and also had to keep sight of other policy developments that would impact on our members and the communities they serve.

Our contributions on the pandemic included responses to calls for evidence from the House of Lords Public Services Committee, the UK Parliament's Transport Committee and the Welsh Health, Social Care and Sport Committee on the impact of COVID19 on health services.

There was a great emphasis on decarbonisation, and we produced responses covering this in consultations on the barriers to the successful implementation of the Future Gens Act in Wales, the Just Transition Commission in Scotland, the Department for Transport's Decarbonisation Plan, as well as Greater Manchester's Clean Air Plan.

Another strong theme was local transport market reform, especially focussed on more integrated and demand-responsive transport. We worked directly with the Welsh Government and through partnership working with the Transform Cymru Coalition, to influence and shape the development of the Wales Transport Strategy, Llwybr Newydd. We worked with senior civil servants to ensure that community transport was recognised as an integral part of an accessible and inclusive transport system, that transport is acknowledged to be a social issue, and that CT plays an essential role in supporting many of our citizens to participate in daily life with independence and freedom. This resulted in 'Third Sector Transport' becoming a key work-stream within the Strategy and CTA being the lead organisation for the designated 'Mini Plan' tasked with delivering this work-stream. We were also active participants in the Integrated Responsive Transport programme board and supporter of Transport for Wales' Fflecsi pilot schemes in Conwy, Pembrokeshire and Blaenau Gwent. This form of integrated demand responsive transport is also being trialled in partnership with commercial operators seeking to vary their services in response to the pandemic.

In Scotland, we shared our Policy Priorities with all five major parties, and shared manifesto highlights with members in advance of the Holyrood elections and gained a commitment to a Community Bus Fund and enhanced support for the sector from the governing party.

In England, we contributed evidence to the Department for Transport's Future of Transport Rural Strategy, Future of Transport Regulatory Review and the joint inquiry of the decline of rural bus services by the County All Party Parliamentary Group and the County Councils Network.

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A third theme has been transport to health where we have worked with NHS England to ensure the role of community transport in non-emergency patient transport is understood and included in its review. We also used our experiences of working with NHS England and the Voluntary and Community Sector (VCS) Emergencies Partnership on pandemic response transport to inform our response to NCVO's consultation on volunteering passports.

***Improve the evidence base on the practices, performance and impact of community transport through involving our network and other organisations that research relevant policy areas***

Tracking the impact of the pandemic on community transport operators and the communities they serve was a major feature of this area of work during the year. We conducted a UK-wide survey at the start of the pandemic to gather the initial impact on services, journeys, finances and staffing. We also captured the rise of new services for the first time, and we shared positive news stories and case studies from the sector. From this information, we produced our first UK wide report on the effects of coronavirus on the CT sector. We also conducted multiple interviews with members across the UK to ascertain the financial impact of the pandemic on the sector, particularly on those organisations reliant on self-generated income. This informed a presentation for CTA's first ever all UK online webinar.

We also produced Scotland and Northern Ireland specific reports to update the UK-wide survey. In Northern Ireland we conducted an extensive face-to-face and web-based survey of members delivering rural services through the pandemic. The report was developed which enabled us to hold meetings with the Minister for Communities to discuss further funding as well as being invited to the Infrastructure Committee at the Assembly to give evidence on the role of community transport in lockdown.

We used an appreciative inquiry approach to work with members across Wales to capture and shape their vision for CT over the next 25 years, through a series of online events and ongoing co-development using bespoke online collaboration tools. Our Roadmap to 2045 was published in November 2020 and has influenced our policy work with Members of the Senedd and our engagement with Welsh Government on the development of Llwybr Newydd.

In addition to our own research, we worked with other organisations that were conducting research related to community transport. In Northern Ireland we supported Volunteer Now with a major survey of volunteering during the pandemic. We collaborated with Disability Equality Scotland to gather passengers' feelings on using public transport to support our webinar on transport poverty. We partnered with experts from the Research Institute for Disabled Consumers and Campaign for Better Transport, as well as a transport academic from the University of Leeds to give evidence during our webinar on transport poverty.

We also worked with a network of academic institutions, third sector organisations and public bodies to support the FAIR research project into transport and fuel poverty, connecting researchers with CTA members supporting passengers who experience the intersection between fuel and transport poverty and how this has been exacerbated by the pandemic.

***Show how better outcomes are achieved for people and communities when they have passenger transport services that are locally owned and run by the community***

This area of work involves finding opportunities to speak and write about the contribution of community transport and taking this to new audiences. In addition to the pandemic, dominant themes over the year were rural transport, integrated transport and volunteering.

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In Wales, we gave evidence to the Economy, Infrastructure and Skills Committee on sustainable and inclusive transport as a representative of Transform Cymru. In this presentation, we made clear the importance of public transport to connect those who do not have access to a car to jobs, leisure and services. We also noted that currently, community transport operators receive annual funding arrangements and need multi-year agreements in order to grow. Our Wales team also had an essay published in the Western Mail on 'Community Transport Heroes Rise to the Coronavirus Challenge'. This full-page thought leadership piece promoted the community transport response to the pandemic, ensuring people were supported during the lockdown and had access to essential items such as food and medicine.

In Northern Ireland we spoke at two webinars for Volunteering Now.

### CONNECTING CT

We want to be at the heart of a vibrant network of people and organisations pursuing a social mission within the world of passenger transport.

#### *Keep our members informed about new developments in policy and practice*

Since the start of the coronavirus pandemic, CTA has been proactively keeping members up to date on the latest guidance and advice surrounding the coronavirus pandemic. At the start of 2020 we issued our initial advice and guidance to members on the CTA website and in the following months we kept this regularly updated, both on our website and through regular email contact with members. Since the start of the pandemic our guidance page has consistently been our most regularly viewed page on our website with over 16,000 views as of the start of July 2021. We were grateful for the support of the TAS Partnership in developing some of these resources.

As well as regularly updating our guidance for members, we organised regular online advice drop-in sessions every Friday since the start of the pandemic where members could talk to each other and the CTA team about their operations and the latest guidance. We also ran several webinars and online events, and spoke at regional member forums about the latest guidance and what we were doing to support our members. We have also been actively telling the stories of the incredible work our members have done over the last year – sharing case studies of their impact on our blog and in our quarterly membership magazine "Together" as well as through policy reports looking at the impact of the pandemic on the sector.

Another key piece of work was the new Permit guidance issued at the end of 2020 which brought a settlement in the long-running question of how the 'exclusively non-commercial purposes' exemption from European Union (EU) Regulation 1071/2009 should be understood and used by both permit issuing bodies and permit holders. We produced guidance, updated our advice resources, and organised a webinar and other meetings to explain the changes to members. We also organised a webinar on full-cost recovery with support from two CTA members as this will be essential to demonstrating compliance with the guidance. In addition, we made representations to DVSA following member concerns about how changes to EU guidance on Driver CPC would be implemented, which led to a more satisfactory position than had been first proposed.

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### ***Supporting and creating opportunities for our members and supporters to come together, exchange ideas and be inspired.***

The restriction on in-person meetings led us to adopting online platforms for delivering events, which enabled a flourishing of opportunities for member engagement. Throughout the year, we organised online member drop-in sessions every Friday which proved to be very popular and are still ongoing. These created excellent opportunities for members to come together each week and talk to each other, the CTA team, and guest speakers, asking questions and sharing ideas.

In July 2020 we held our first online webinar for CTA members – Recovery and Restart: How Community Transport can Lead in Building a Stronger Community – which was attended by over 200 members. We followed this up in October and November 2020 with a series of online events looking at different topics important to the community transport sector. The events were split into three categories: Good to Go, which were practical sessions looking at issues such as running COVID secure trips; Big Questions Big Ideas which were more policy focused events looking at important issues such as involving passengers in decision making and recruiting volunteers; and Country Forums where members in Wales, Scotland and Northern Ireland met with ministers and civil servants, including the then Deputy Minister for Economy and Transport, Lee Waters MS and Nichola Mallon MLA, Minister for Infrastructure.

Over the course of the ten events, we were joined by 419 participants with our most popular being our Big Questions Big Ideas event on the role community transport plays in alleviating transport poverty. These online events were well received by members with 99% saying they found the content very useful or somewhat useful, and 63% saying that they were going to do something new in their organisation as a result of the event.

Our approach in England has focussed on identifying and supporting local networks of members, both through established networks and those we have helped create. We successfully engaged with and became regular participants of CT networks in the following regions: Cheshire East, Thames Valley (Berkshire, Buckinghamshire, Oxfordshire), Oxfordshire, Greater Manchester, West Midlands, Somerset, West of England, Wiltshire and Northamptonshire.

### ***Build alliances with like-minded organisations to collaborate and campaign on issues of common interest***

Collaboration with other organisations was a big feature of our work during the pandemic, especially around transport to health settings. We worked with NHS England the VCS Emergencies Partnership to identify ways to include community transport in alleviating pressures on health transport and support the vaccination programme. We undertook a similar exercise in Wales.

We were pleased to work with the Trussell Trust to encourage CTA members to collaborate with their local foodbanks.

We also supported the development of the Sustainable Transport Alliance, a group of non-governmental organisations with a social mission in transport collaborating to advance the role of public, community and shared transport, alongside active travel, as a means of creating greener and fairer transport.

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CTA was invited by Integrated Transport Planning (ITP) to co-produce a toolkit for CT operators on working with the rail network, which had been commissioned to ITP by West Midlands Trains. CTA conducted the research on data about core CT users' experience of the railway, funding programmes available from rail companies, and examples/best practice of CTs working with rail. CTA and ITP finalised the toolkit and submitted it to WMT in the beginning of 2020.

In Northern Ireland we joined the All Party Group on loneliness and isolation and we were signatories to the cross organisational statement to the First and Deputy First Minister.

### SUPPORTING CT

We want our members and other community organisations providing transport to work with us to promote high standards of practice and services being delivered in a safe, legal and caring way.

***Promoting CTA's Performance standards and provide resources that support members to use them to shape and direct their work and improve their overall effectiveness***

As part of an initiative to embed the standards across all our areas of support, this year we have started to reference the standards in new resources we have developed by adding the relevant logo and performance standard at the top of each. This means members can see how following the advice or guidance relates to demonstrating how they work to our standards.

***Providing advice and information to members to help them understand and work within the regulatory and commissioning environment and established good practice***

Over this year we handled 880 formal enquiries, with 415 of these being Covid-related. 670 queries were sent by CTA members and 210 by non-members. 458 of these have come from primary purpose organisations, 239 from secondary purpose organisations, 89 from education bodies, 50 from public sector bodies, 30 from individuals and 14 from private companies.

Requests for advice covered clarifications on government guidance, altering services such as community buses, introducing safety measures to enable essential journeys to be provided, re-opening services and funding.

The Member Services directorate undertook a comprehensive review of our advice resources over the year, prioritising the redevelopment of existing tools with most relevance for members in dealing with the unprecedented challenges posed by Covid-19. New and updated resources include:

- Risk assessment and risk management
- Accessing funding for CT
- Setting up a volunteer car scheme
- Permits and operator licensing
- Driver licensing
- Recruiting and supporting volunteers
- FAQs
- Restarting your services

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This was in addition to our collation and development of sector-specific coronavirus guidance, which the team kept under continuous review and updated to reflect what was the current guidance for each country across the UK.

### ***Managing a national programme of quality assured education and training to enhance driving standards and the safe operation of community transport vehicles***

In the period covered by this report 3,859 MiDAS certificates have been issued, compared to 16,955 in 2019/20.

Throughout the pandemic, many MiDAS trainers were able to start delivering elements of the MiDAS theory course online so that drivers could continue to access training. We were also flexible in allowing drivers and trainers to extend their certificates if they had been unable to access training due to Covid-19 restrictions.

Towards the end of the year our minds also turned to the future of national driver training and we started the process of identifying ways in which we could transform the experience of learners, enabled through greater use of technology and different methods of learning. This has been carried forward into our future plans.

### ***Working with companies supplying the sector to develop and promote quality assured and affordable products and services created with our members' needs and ways of working in mind.***

We continued to have a very productive relationship with Endsleigh Insurance who are our partners for our CTA Insurance scheme – a bespoke insurance offering for CTA members. Take-up of policies with Endsleigh has been healthy and member feedback has been positive. We have also been grateful for additional support from them, for example, they attended an advice drop-in to discuss risk management and have partnered with us as Headline Sponsors for the 2021 Community Transport Awards.

We also supported CT4N in Nottinghamshire to promote partnership opportunities with their travel business to community transport providers and have explored opportunities for them to work more closely with tech companies.

We have continued to sell advertising space in Together, our quarterly membership journal, despite financial constraints from the coronavirus pandemic affecting many of our partners.

## **GROWING CT**

We will be constantly on the lookout for opportunities to extend the reach and impact of the community transport model and mobilise new investment to enable those transformations.

### ***Working with funders to encourage a strategic approach to investment in transport by and through community-run services***

In September 2020 we launched a comprehensive suite of resources which included articles, guides, and templates to support members to access funding. To complement these resources, we delivered a series of three “write shop” virtual sessions to provide an opportunity for members to receive some extra support with any funding applications they were currently working on.

We also held a roundtable with a group of community foundations to understand their work with community transport operators during the pandemic and draw out lessons for future practice.

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In Wales, we worked closely with Welsh Government's decarbonisation team to develop a project through the Ultra Low Emissions Vehicle fund. In doing so we secured more than £1.3million capital funding to support the decarbonisation of the CT fleet, which would be implemented in April and May 2021.

### ***Developing and delivering capacity building programmes which focus on finding new ways to sustain and grow our members' services***

The Connecting Communities in Wales (CCiW) programme that CTA had been running since December 2017 ended in December 2020. Over the previous three years, the dedicated project team have worked with operators and community groups across the country to change the landscape of community transport in Wales. The transformation has been impressive; 24 innovative projects supported across Wales, over £2m of additional funding has been brought in to get these off the ground, Transport Innovation Network events have inspired and brought together services and organisations to connect local communities, driver and capacity building training has been delivered, and resource suites have been developed to support the sector to build its own capacity.

Much of the work instigated by the CCiW project has informed the way we have worked with the Welsh Government to shape the development of the Wales Transport Strategy, as we have seen the significant impact of working in and alongside rural communities to develop needs-led, locally focused, and connected transport solutions. It has also shaped the direction of our core work as a team and how we intend to work with our members in the future, supporting the growth of partnership projects which are community owned and community led. While the closure of the CCiW project was a huge blow for CTA in Wales and our members, the legacy of the programme will be significant and long lasting.

### **DEVELOPING CT**

***CTA is a great organisation to be a member of, with high levels of member retention. CTA is a great place to work and volunteer. We have significantly reduced the cost and impact of travel. We generate a surplus and are growing our income every year.***

Our membership renewals continued strongly over the year and peaks were observed around events and new information published which demonstrates the benefits that organisations were wishing to continue to access.

We continued to actively communicate with CTA members through our main communications channels. This included sharing member stories, keeping members updated with the latest coronavirus guidance as it affects them, posting recaps of our events, sharing policy work as well as other content.

Within this objective we have a strong focus on workforce wellbeing and ensuring that everyone has the right environment, support and tools to do their best work for our members and the communities that benefit from their services. Just before the period of this report started, our team moved to being wholly home-working and using online meeting technology much more, which led to a flourishing of collaboration across different parts of the organisation, especially between country teams. In doing so we established ways of working that meant there was no interruption in our ability to stay connected with members and carry out our main activities.

One example which perfectly illustrates the spirit of how we worked was the initiation of Lovely Things sessions by two team members. These were open to all staff, bringing us together to do something creative, make something together and we even had story time for children of staff being home schooled.

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### 3. FINANCIAL REVIEW

#### Income

Incoming resources were £1.07m (2020, £1.21m). 66.5% of this is grant funding income with the remainder comprised of membership fees, income earned from the sales of training, consultancy and other services and advertising/corporate partnerships.

#### Expenditure

Operating expenses were £952k (2020, £1.18m). Of this figure, £657k was restricted fund expenditure including £155k from the EU Connecting Communities Fund and £38k from the DfT to support the development of MiDAS. All restricted funding from each of the Scottish and Welsh governments, and the RTF grant in Northern Ireland has been used solely for the purposes intended and in accordance with the terms and conditions of grant.

As a result, CTA produced a surplus of in year income over expenditure of £121k (2020, £36k). CTA's operating surplus on its unrestricted income before fund transfers was £48k (2020, £55k).

#### Investment policy

Investment income relates to bank interest received from balances held on the deposit account. In view of the level of average deposits it is not considered to be material to the charity's objectives. The charity's objectives are maintained mainly through grants and charitable trading income. Priority is given to the charity's need to maintain predefined levels of annual cash flow to cover spending requirements incorporated in the latest business plan.

#### Reserves policy and going concern

The trustees have previously adopted a reserves policy, the objective of which was to protect CTA and its charitable activities by ensuring adequate liquidity while the organisation adjusts to changes in the financial and operating environment in the immediate short term (two to three months). At the same time, the trustees wanted to ensure reserves were not too high in order to maximise the resources applied to CTA's charitable purpose.

Following this policy, the trustees determined a target range of reserves of £200,000 to £290,000 in 2012/13. Free reserves sat at £307,733 at the end of the last financial year and have increased in the 2020/21 year through the operating surplus and the receipt of restricted funds deferred to support future operating costs.

Free reserves totalled £376k at the end of the 2020/21 year, with total reserves reaching £625k (2020, £504k). The change in total year-end reserves largely resulted from receiving restricted funding prior to year end that would be carried forward for expenditure in the 2021/22 financial year, and from the operating surplus on unrestricted funds.

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**Reserves policy and going concern (continued)**

The Trustees are still committed to a continued programme of gradually building the free reserves through improved income generation activities over the next five years and have set budgetary targets for 2021/22 accordingly. The Covid 19 pandemic crisis has significantly influenced those budget targets based on the possibility of income generation activities remaining impaired whilst pandemic recovery takes place.

The upper target level of free reserves of £290k was exceeded at the end of 2020/21. The balance sheet now has net current assets of £619k (2020, £491k). The Trustees regularly review the circumstances of CTA and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. Having taken account of the impact of the pandemic, the Trustees expect to have to use up to £30k of the reserves to maintain the organisation's operations during 2021/22. However, the Trustees are of the view that CTA is a going concern for the future.

Total funds held on 31 March 2021 were £625,671 (2020, £504,273). The categorisation and purpose of these funds is as follows:

	<b>2019/20</b>	<b>2020/21</b>
<b>Unrestricted Reserves</b>		
<b>General Reserve</b> – being the accumulated surpluses of the organisation	£307,733	£356,011
<b>Designated Reserve</b> – being a fund to cover the organisation's financial commitment to the costs of developing driver training services	-	£20,000
<b>Restricted Reserves</b>		
<b>DfT Minibus Project Fund</b> – being a fund provided to cover costs associated with the administration and distribution of the DfT's minibus purchase grants.	£191,779	£191,779
<b>DfT Driver Training Project Fund</b> – being a fund to support the development of the driver training services.	-	£38,000
<b>Connecting Communities Fund</b> – being a fund to develop community transport in Wales	£4,761	£19,882
<b>TOTAL</b>	<b>£504,273</b>	<b>£625,671</b>

Across the year, there was a net inflow of cash to the organisation of £107,106.

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### Fundraising

CTA derives its income from the following core sources: government grant funding, memberships, retailing services to members (eg driver training), and corporate advertising in publications and at events. To this end, the organisation does not engage in raising funds directly from the general public or indirectly through a fundraising agent. As such, there is no expenditure from the charity's resources on raising funds directly from the public.

### Covid 19 Pandemic

The circumstances presented by the Covid 19 pandemic have created challenges for CTA in relation to its financial operating model. A key income stream for the organisation is the sale of products related to minibus driver training, as well as acting as the franchising agent for the MiDAS scheme around the United Kingdom. The imposition of social distancing requirements made it all but impossible for large scale training activities to take place for most of the 2020/21 financial year. This has had some impact on the financial results set out above, and is likely to have an impact on the future financial performance of the organisation, and the trustees' assessment of CTA as a going concern.

The budget for the 2021/22 financial year was considered several times by the Finance and Audit Sub Committee and the Trustee Board prior to its approval. The budget has considered possible continued restrictions on the income that can be earned from driver training during 2021/22 and factored that into its performance projections. During 2020/21, a monthly budget forecast was produced to enable the trustees to keep track of the changing financial position, and the same process will be used in 2021/22 to ensure that the organisation remains a going concern.

The original budget for 2021/22 indicates that CTA's unrestricted reserves may have to be used to ensure the organisation can manage its way through the financial year, subject to additional grant funding or income generation activities supplementing the known income. Cash flow forecasts have been revised to look up to 12 months ahead in order for the trustees to accurately assess the organisation's ability to remain a going concern.

At the point of signing the accounts, the trustees are satisfied that CTA remains a going concern.

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#### 4. FUTURE PLANS

In March 2020 the Trustee Board approved a refreshed vision and mission statement, and agreed the five themes for the organisation's strategic focus.

Our vision: Communities everywhere creating and sharing their own accessible and inclusive transport solutions

Our mission: To champion, connect, support and grow a thriving community transport movement across all parts of the UK

Five strategic themes to fulfil this mission are:

**Championing CT:** We want to see greater attention given to community transport and the everyday experiences of their users in policy-making. This involves showing how community transport is relevant and responsive to key areas of public policy and how our members improve quality of life for people and families in their local communities.

**Connecting CT:** We want to be at the heart of a vibrant network of people and organisations pursuing a social mission within the world of passenger transport.

**Supporting CT:** We want our members and other community organisations providing transport to work with us to promote high standards of practice and services being delivered in a safe, legal and caring way.

**Growing CT:** We will be constantly on the lookout for opportunities to extend the reach and impact of the community transport model and mobilise new investment to enable those transformations.

**Developing CTA:** We want everything we do to be amazing all the time. We want people to have a high quality experience when they work with us, as members, stakeholders, staff or volunteers.

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### 5. REFERENCE AND ADMINISTRATIVE DETAILS

#### Trustees

Applications for trusteeship are sought by advertisement. Trustees serve for an initial three years and can be re-elected for a further three year period. The board has the power to appoint additional trustees as it considers fit to do so. The trustees serving during the year and since the year end were:

Alan Jones (Chair - appointed 16 December 2020)	Peter Hardy
Susan Evans (Chair – resigned 21 September 2020)	Chris Kutesko
Lawrence Wilson (Vice Chair – resigned 17 March 2021)	Sue Leighton
Paul Appelbe (Treasurer)	Andrew Grieve
	Chandra Vemury (appointed 1 March 2021)
	Patrick McEldowney (resigned 16 June 2021)

#### Chief Executive

Bill Freeman

#### Registered office

12 Hilton Street  
Manchester  
M1 1JF

#### Auditors

Dains LLP  
Suite 2, Albion House  
2 Etruria Office Village  
Forge Lane  
Etruria  
Stoke on Trent  
ST1 5RQ

#### Bankers

Charities Aid Foundation Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent ME19 4JQ

The Royal Bank of Scotland plc  
1 Corporation Street  
Hyde  
SK14 1AQ

# COMMUNITY TRANSPORT ASSOCIATION UK

## TRUSTEES REPORT

For the year ended 31 March 2021

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**Finance, legal and business advisors**

Counterculture Partnership LLP  
Unit NH.204  
E1 Studios  
7 Whitechapel Road  
London E1 1DU

**Charity numbers**

1002222 (England & Wales)  
SC038518 (Scotland)

**Company number**

01985361

**Key management personnel:**

Bill Freeman  
Maxine van den Burgh  
Stuart Bowler  
Tim Cairns  
Anneessa Mahmood

Chief Executive  
Director of Operations & Resources (until 30 June 2021)  
Director of People & Operations (from 19 July 2021)  
Director of Policy & Nations (until 9 July 2021)  
Director of Member Support (until 30 June 2021)

# COMMUNITY TRANSPORT ASSOCIATION UK

## TRUSTEES REPORT

For the year ended 31 March 2021

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### 6. STRUCTURE, GOVERNANCE & MANAGEMENT

#### Governing Document

Following a special resolution passed at the charity's Annual General Meeting in November 2018 the organisation converted from a charitable company limited by guarantee to a charitable incorporated organisation (CIO) in July 2019 and a change in governing document to a CIO constitution was effected on conversion.

The Community Transport Association UK (CTA) is a Charitable Incorporated Organisation, governed by its constitution dated 29 July 2019, and amended on 19 November 2019. It is registered as a charity with the Charity Commission. The charity's objective and its principal activity continues to be to relieve age, financial hardship, ill-health or disability by the provision of education and support to charitable bodies or persons who supply transport to groups or individuals in need of such relief.

#### Appointment of Trustees

As set out in the CIO constitution, the Board is composed of up to six Trustees elected by the members from among candidates nominated by the Governance Committee at least two of whom must be based in two of either Wales, Scotland, or Northern Ireland. The Board may also co-opt up to a further five Trustees to meet such skills, experience and diversity requirements as the Governance Committee may from time to time specify. The Chair, Vice Chair and Treasurer are selected from amongst the Trustees.

When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed. For example, Paul Appelbe is a retired chartered accountant and joined the Board to hold the position of Treasurer.

#### Trustee Induction and Training

Induction of new members of the Board is a shared responsibility between the Governance Committee, the Chair, external clerk to the Board and the senior management team. In 2020/21 the trustee induction adjusted to support a fully online induction. In Autumn 2021 the Board are refreshing their induction process; introducing a full Board induction and development day to connect new and existing Board members which will refresh knowledge of the role and responsibilities of trustees and understanding the current work and context of CTA, particularly in a post-Covid UK society. Trustees can also be briefed on the governance structure of CTA and its committees and decision-making processes, the current strategic objectives and the recent financial performance of the charity. This will be supported by orientation, meeting key staff and visits to member organisations (physically or virtually). An ongoing trustee and Board development programme will be agreed for 2022.

# COMMUNITY TRANSPORT ASSOCIATION UK

## TRUSTEES REPORT

For the year ended 31 March 2021

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### Organisation

The Board of Trustees administers the charity. The Board meets quarterly and there are sub committees covering Governance, Policy and Finance and Audit. The committees also meet on a quarterly basis. A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms approved by the Trustees, for operations including finance, employment, external relations, public policy and public affairs and other related activity.

### Related Parties and Co-operation with Other Organisations

None of the trustees receive remuneration or other benefit from their work with the charity other than reimbursement for out of pocket expenses. Any potential connection between Trustees, senior managers, or their extended families and any potential related party must be disclosed to the full Board of Trustees. In the current year, no such related party transactions were reported.

### Pay Policies for Senior Staff

The Trustees consider the Trustee Board and the senior management team to comprise the key management personnel of the charity in charge of directing, controlling, running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee received remuneration during the year. Details of Trustees' expenses and related party transactions are given in notes 9 and 11 to the accounts.

The pay of the senior staff is subject to the organisation's internal pay policy, approved by the Board in March 2019. The policy sets out the organisation's pay scales, role evaluation criteria, and how any cost of living award is considered and implemented by the Trustee Board. In view of the nature of the charity, the Trustees specifically benchmark the Chief Executive's pay against levels in other similar sized membership organisations. Details of the total remuneration and expenses received by senior staff members are provided in note 9.

### Principal Risks and Uncertainties

The trustees have a risk management strategy that comprises:

- A regular review by the Finance and Audit Committee of the principal risks and uncertainties that the charity faces;
- The establishment of policies, systems, and procedures to mitigate those risks identified; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified the following five key risks for the organisation:

# COMMUNITY TRANSPORT ASSOCIATION UK

## TRUSTEES REPORT

For the year ended 31 March 2021

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- Lack of clarity of the best configuration to support UK level political activity
- Lack of diversity in staff team
- Administrative support for member services
- Vulnerability of earned-income: MiDAS and related products
- Poor data and digital infrastructure

The trustees receive a quarterly update on the significant risks and the management strategies in place to mitigate them. As a result, the Trustees are confident that the identified key risks are controlled.

**COMMUNITY TRANSPORT ASSOCIATION UK  
TRUSTEES REPORT**

For the year ended 31 March 2021

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**7. STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

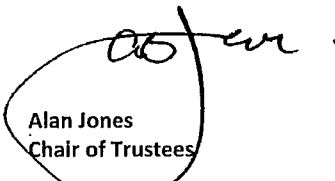
Charity law requires the charity trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts;
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts & Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees and signed on its behalf

  
Alan Jones  
Chair of Trustees  
15 September 2021

# COMMUNITY TRANSPORT ASSOCIATION UK

## AUDITORS REPORT

For the year ended 31 March 2021

### Independent Auditor's Report to the Trustees of Community Transport Association UK

#### Opinion

We have audited the financial statements of Community Transport Association UK ('the charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021, and of its incoming resources and application of resources, including 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 Charities Act 2011.

#### 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 Trustees with respect to going concern are described in the relevant sections of this report.

# COMMUNITY TRANSPORT ASSOCIATION UK

## AUDITORS REPORT

For the year ended 31 March 2021

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' 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 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.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts & Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees 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 the trustees 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.

# COMMUNITY TRANSPORT ASSOCIATION UK

## AUDITORS REPORT

For the year ended 31 March 2021

### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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 Auditors' 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.

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 is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the senior statutory auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the financial reporting legislation, Companies Act 2006, taxation legislation, anti-bribery, employment, and environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

# COMMUNITY TRANSPORT ASSOCIATION UK

## AUDITORS REPORT

For the year ended 31 March 2021

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 1 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

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. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts & Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Dains LLP,  
Statutory Auditor.**

Suite 2, Albion House  
2 Etruria Office Village  
Forge Lane  
Etruria  
Stoke on Trent  
ST1 5RQ

15 September 2021

Dains LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006

**COMMUNITY TRANSPORT ASSOCIATION UK**  
**STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 31 March 2021

	Notes	Unrestricted Funds			Total funds	Total funds
		General Funds	Designated Funds	Restricted Funds	Year to 31 March 2021	Year to 31 March 2020
Income from:		£	£	£	£	£
Donations	2	-	-	-	-	139
Charitable Activities	3	268,170	-	710,728	978,898	1,142,829
Other Trading Activities	4	92,848	-	-	92,848	72,026
Investments	5	1,788	-	-	1,788	2,704
<b>Total</b>		<b>362,806</b>	<b>-</b>	<b>710,728</b>	<b>1,073,534</b>	<b>1,217,699</b>
<b>Expenditure on:</b>						
Raising Funds		117,754	-	-	117,754	77,130
Charitable Activities		176,774	-	657,608	834,382	1,104,585
<b>Total resources expended</b>	7	<b>294,528</b>	<b>-</b>	<b>657,608</b>	<b>952,136</b>	<b>1,181,714</b>
<b>Net income/(expenditure)</b>	8	<b>68,278</b>	<b>-</b>	<b>53,120</b>	<b>121,398</b>	<b>35,985</b>
<b>Transfers between funds</b>		<b>(20,000)</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>48,278</b>	<b>20,000</b>	<b>53,120</b>	<b>121,398</b>	<b>35,985</b>
Total funds brought forward		307,733	-	196,540	504,273	468,288
<b>Total funds carried forward</b>		<b>356,011</b>	<b>20,000</b>	<b>249,660</b>	<b>625,671</b>	<b>504,273</b>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 28 to 42 form part of these financial statements

**COMMUNITY TRANSPORT ASSOCIATION UK**  
**BALANCE SHEET**

As at 31 March 2021

	Notes	As at 31 Mar 21 £	As at 31 Mar 20 £
<b>Fixed assets</b>			
Tangible assets	13	6,667	12,731
Investment	14	<u>100</u>	<u>100</u>
		<b>6,767</b>	<b>12,831</b>
<b>Current assets</b>			
Stocks	15	31,463	28,568
Debtors	16	234,230	208,158
Current Investments	17	202,946	200,136
Cash at bank and in hand	24	<u>325,362</u>	<u>218,256</u>
		<b>794,001</b>	<b>655,118</b>
<b>Creditors: amounts falling due within one year</b>	18	<u>(175,097)</u>	<u>(163,676)</u>
<b>Net current assets</b>		<u><b>618,904</b></u>	<u><b>491,442</b></u>
<b>Net assets</b>	21	<u><b>625,671</b></u>	<u><b>504,273</b></u>
<b>Funds</b>			
Unrestricted funds	22	356,011	307,733
Designated Funds	22	20,000	-
Restricted funds	22	249,660	196,540
<b>Total funds</b>		<u><b>625,671</b></u>	<u><b>504,273</b></u>

The financial statements were approved and authorised for issue by the board of trustees on 15 September 2021 and were signed below on its behalf:



Paul Appelbe  
Trustee

The notes on pages 28 to 42 form part of these financial statements

**COMMUNITY TRANSPORT ASSOCIATION UK**  
**STATEMENT OF CASH FLOWS**

For the year ended 31 March 2021

	Notes	2021 £	2020 £
Net cash provided by/(used in) operating activities	23	<u>112,902</u>	<u>(38,215)</u>
Cash flows from investing activities:			
Purchase of fixed assets		(2,986)	(5,247)
Purchase of current investments		(2,810)	(136)
Net cash provided by /(used in) investing activities		<u>(5,796)</u>	<u>(5,383)</u>
Change in cash and cash equivalents in the year		<u>107,106</u>	<u>(43,598)</u>
Cash and cash equivalents at the beginning of the year		218,256	261,854
Cash and cash equivalents at the end of the year	24	<u>325,362</u>	<u>218,256</u>

The notes on pages 28 to 42 form part of these financial statements.

# COMMUNITY TRANSPORT ASSOCIATION UK

## NOTES TO THE ACCOUNTS

For the year ended 31 March 2021

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### 1. Accounting policies

Community Transport Association UK (CTA UK), which is a charitable incorporated organisation and limited to £1 per member has adopted the following accounting policies:

#### a) Basis of accounting

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) (issued in October 2019) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### b) Public Benefit Entity

Community Transport Association UK meets the definition of a public benefit entity under FRS102.

#### c) Going Concern

The COVID19 pandemic has had an impact on the revenues from driver training products and minibus permits, though the CTA has been able to make appropriate overhead reductions to mitigate the lost income as well as utilising unrestricted reserves. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### d) Group Financial Statements

Group accounts have not been applied as the charity's subsidiary is permitted to be excluded from group accounts by virtue of being dormant. These financial statements therefore present information about the charity as an individual undertaking and not its group.

#### e) Legal status of the charity

The charity is a charitable incorporated organisation and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

#### f) Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where income is received in respect of a future period, the amounts are reflected within deferred income.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are received. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

#### g) Government Grant Income

Income from government grants are included in restricted funds and recognised when the charity has entitlement to the funds, its receipt is probable and its amount can be measured reliably.

**COMMUNITY TRANSPORT ASSOCIATION UK**  
**NOTES TO THE ACCOUNTS**

For the year ended 31 March 2021

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**h) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for a specific purpose.

Restricted funds are funds which are used in accordance with specific restrictions imposed by donors.

**i) Expenditure**

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 the cost of commercial trading activities including monthly journal production costs, corporate advertising costs, insurance commission costs and the costs associated with consultancy work.
- Expenditure on charitable activities includes costs related to government grants, memberships, member services and support, and training and conferences.

**j) Allocation of support costs**

Support costs are costs that cannot be directly attributed to particular headings and have been allocated to activities on a basis consistent with use of the resources. These costs relate to functions that assist the work of the charity but do not directly undertake charitable activities. The method of allocation of support costs is shown in note 7.

**k) Operating leases**

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

**l) Tangible fixed assets and depreciation**

Tangible fixed assets costing more than £100 are capitalised at cost.

Depreciation is provided on the cost of the tangible fixed assets at rates calculated to write off their cost, less residual value, on a straight line basis over their expected life-span as follows:

Computer equipment	over 3 years
Fixtures and fittings	- over 3 to 5 years

**m) Stock**

Stock consists of purchased goods for resale. Stock is valued at the lower of cost and net realisable value.

**n) 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.

**COMMUNITY TRANSPORT ASSOCIATION UK**  
**NOTES TO THE ACCOUNTS**

For the year ended 31 March 2021

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**o) Current asset Investments**

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

**p) 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.

**q) 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.

**r) Pension costs**

The charity operates a defined contribution scheme that is auto-enrolment compliant. Contributions are charged to the SOFA as they become due and are managed by a third party.

**s) Value Added Tax**

The Charity is registered for VAT. Income and expenditure is shown excluding VAT except to the extent that VAT is not recoverable.

**t) Judgements made by Management**

In the process of applying the above accounting policies the management have made the following judgements in preparing the financial statements:

	<b>2021</b>	2020
	<b>£</b>	£
Stock write off provision	<b>2,110</b>	2,184
Bad Debt Provision	<b>1,233</b>	2,179

**u) 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.

**COMMUNITY TRANSPORT ASSOCIATION UK**  
**NOTES TO THE ACCOUNTS**

For the year ended 31 March 2021

**2. Income from donations**

	<b>2021</b>	2020
	£	£
Donations received	-	139
	<u>-</u>	<u>139</u>

**3. Income from charitable activities**

	<b>2021</b>	2020
	£	£
Grants received (see note 6)	<b>710,728</b>	725,111
Memberships	<b>186,738</b>	190,715
Training and Conference Income	-	13,687
Member Services & Support	<b>81,432</b>	213,316
	<u><b>978,898</b></u>	<u>1,142,829</u>

**4. Income from other trading activities**

	<b>2021</b>	2020
	£	£
Consultancy Fees	<b>44,477</b>	18,204
Monthly Journal Subscriptions	<b>28,846</b>	24,589
Advertisement Fees	<b>1,798</b>	15,897
Insurance Commission	<b>17,044</b>	8,244
Sundry Income	<b>683</b>	5,092
	<u><b>92,848</b></u>	<u>72,026</u>

**5. Investment income**

	<b>2021</b>	2020
	£	£
Bank Interest	<b>1,788</b>	2,704
	<u><b>1,788</b></u>	<u>2,704</u>

**COMMUNITY TRANSPORT ASSOCIATION UK**  
**NOTES TO THE ACCOUNTS**

For the year ended 31 March 2021

**6. Grants received**

The charity enjoys a close working relationship with each of the Government bodies of the United Kingdom who provide funding to enable the charity to carry out its charitable objectives.

Funding has also been received from non-government commercial entities.

The following is a summary of the funding provided by these entities.

	2021 £	2020 £
Department for Transport Grant	200,000	200,000
Scottish Government Grant	106,174	115,125
Department for Infrastructure (NI) Grant	55,100	57,997
Welsh Assembly Government Grant	156,785	160,516
Scottish Government D1 Driver Training Grant	-	36,467
EU Project Funding	144,669	155,006
West Midlands Trains Ltd	10,000	-
Department for Transport – MiDas Development	38,000	-
	<b>710,728</b>	<b>725,111</b>

**7. Analysis of Expenditure 2021**

	Cost of Sales £	Staff Costs £	Other Costs £	Governance costs £	Support Costs £	2021 Total £	2020 Total £
Raising Funds	-	61,261	22,277	738	33,478	<b>117,754</b>	77,130
	-	61,261	22,277	738	33,478	<b>117,754</b>	77,130
Charitable Activities:							
Grant Expenditure	-	448,199	99,466	4,836	105,107	<b>657,608</b>	713,724
Memberships	-	20,360	555	185	67,332	<b>88,431</b>	119,671
Training & Conferences	-	-	-	-	-	-	22,227
Member Services & Support	10,409	25,931	22,124	516	29,362	<b>88,342</b>	248,963
	10,409	494,490	122,145	5,537	201,801	<b>834,382</b>	1,104,585
	<b>10,409</b>	<b>555,751</b>	<b>144,422</b>	<b>6,275</b>	<b>235,279</b>	<b>952,136</b>	<b>1,181,714</b>

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**NOTES TO THE ACCOUNTS**

For the year ended 31 March 2021

**7. Analysis of Expenditure (cont.) - 2020**

	Cost of Sales £	Staff Costs £	Other Costs £	Governance costs £	Support Costs £	2020 Total £	2019 Total £
Raising Funds	-	13,026	33,808	521	29,774	<b>77,130</b>	107,520
	-	13,026	33,808	521	29,774	<b>77,130</b>	107,520
Charitable Activities:							
Grant Expenditure	-	434,922	164,885	6,672	107,244	<b>713,724</b>	763,112
Memberships	-	34,492	5,892	449	78,838	<b>119,671</b>	99,692
Training & Conferences	-	2,475	13,912	182	5,658	<b>22,227</b>	2,879
Member Services & Support	42,814	27,413	89,116	1,439	88,181	<b>248,963</b>	246,521
	42,814	499,302	273,805	8,743	279,921	<b>1,104,585</b>	2,112,204
	<b>42,814</b>	<b>512,328</b>	<b>307,613</b>	<b>9,264</b>	<b>309,695</b>	<b>1,181,714</b>	1,219,724

Of the total expenditure, £294,528 was unrestricted (2020: £467,991) and £657,608 was restricted (2020: £713,723).

The support costs have first been allocated against the grant funded activities and then on the basis of activity income.

The governance costs have first been allocated against the cost of raising funds and then on the basis of activity expenditure.

In addition to the staff costs above, there are a further £97,674 (2020: £124,494) which are included in support costs.

Support costs can be analysed as follows:

	2021 £	2020 £
Staff costs	<b>97,674</b>	124,494
Facility costs	<b>23,444</b>	23,642
Office costs	<b>16,092</b>	29,857
Travel, subsistence & meeting costs	<b>448</b>	8,382
Legal & professional	<b>71,291</b>	66,150
IT/Website costs	<b>14,170</b>	15,451
Sundry costs	<b>12,160</b>	41,719
	<b>235,279</b>	309,695

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For the year ended 31 March 2021

<b>8.</b>	<b>Net income/(expenditure) for the year</b>	<b>2021</b>	<b>2020</b>
	<b>This is stated after charging/ (crediting):</b>	<b>£</b>	<b>£</b>
	Depreciation	9,050	15,138
	Operating lease rentals – property	47,213	49,347
	Operating lease rentals – equipment	1,932	2,110
	Bad debts incurred/(recovered)	(946)	(2,050)
	Auditors remuneration:		
	Audit	6,000	6,000
	Corporation Tax Computation	425	-

**9. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.**

		<b>2021</b>	<b>2020</b>
	Staff costs were as follows:	<b>£</b>	<b>£</b>
	Salaries and wages	566,199	557,390
	Redundancy and termination costs	4,317	-
	Social security costs	51,657	50,926
	Employer’s contribution to a defined contribution pension scheme	28,854	26,364
	Other forms of employee benefits	2,398	2,143
		<b>653,425</b>	<b>636,822</b>

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

	<b>2021</b>	<b>2020</b>
	<b>No.</b>	<b>No.</b>
£60,000 - £69,999	-	-
£70,000 - £79,999	-	1
£80,000 - £89,999	1	-

The total employee benefits including pension contributions of the key management personnel were £239,738 (2020: £205,334)

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Trustees’ expenses represent the payment or reimbursement of travel and subsistence costs totalling £255 (2020: £3,264) incurred by 2 (2020: 9) trustees relating to attendance at meetings of the trustees.

**COMMUNITY TRANSPORT ASSOCIATION UK**  
**NOTES TO THE ACCOUNTS**

For the year ended 31 March 2021

**10. Staff Numbers**

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

	<b>2021</b>	2020
	<b>No.</b>	No.
Raising Funds	<b>1.1</b>	0.4
Grant Funded Activities	<b>12.3</b>	12.5
Memberships	<b>0.6</b>	1.0
Member Services and Support	<b>0.7</b>	0.8
Governance	<b>0.2</b>	0.2
Support	<b>2.5</b>	3.5
	<b>17.4</b>	18.4

**11. Related Party Transactions**

The charity had no transactions with related parties during 2021. (2020: £nil).

The charity has a subsidiary company CTA Trading Limited which was dormant throughout 2020 and 2021.

As at 31 March 2021 the amounts owed by the subsidiary amounted to £nil (2020: £nil).

The assets and liabilities of the subsidiary were:

	<b>2021</b>	2020
	<b>£</b>	£
Current assets	100	100
Creditors: amounts falling due within one year	-	-
<b>Total net assets</b>	<b>100</b>	100
<b>Aggregate share capital and reserves</b>	<b>100</b>	100

**12. Taxation**

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

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**NOTES TO THE ACCOUNTS**

For the year ended 31 March 2021

13. Tangible Fixed Assets	Computer Equipment £	Fixtures & Fittings £	Total £
<b>Cost</b>			
At 1 April 2020	59,021	12,447	71,468
Additions	2,986	-	2,986
Disposals	(723)	-	(723)
<b>At 31 March 2021</b>	<b>61,284</b>	<b>12,447</b>	<b>73,731</b>
<b>Depreciation</b>			
At 1 April 2020	50,284	8,453	58,737
Charge for the year	7,293	1,757	9,050
Disposals	(723)	-	(723)
<b>At 31 March 2021</b>	<b>56,854</b>	<b>10,210</b>	<b>67,064</b>
<b>Net book value</b>			
<b>At 31 March 2021</b>	<b>4,430</b>	<b>2,237</b>	<b>6,667</b>
At 31 March 2020	8,737	3,994	12,731

Capital expenditure contracted for, but not provided for in the financial statements, was £nil (2020: £nil).

**14. Investment**

The charity's investment of £100 relates to the 100% holding in its wholly owned subsidiary, CTA Trading Limited. (see note 11).

**15. Stock**

	2021 £	2020 £
Purchased goods for resale	31,463	28,568
	<b>31,463</b>	<b>28,568</b>

The value of stock impaired at the year end was £2,110 (2020: £2,184).

**COMMUNITY TRANSPORT ASSOCIATION UK**  
**NOTES TO THE ACCOUNTS**

For the year ended 31 March 2021

**16. Debtors**

	2021	2020
	£	£
Trade debtors	110,509	33,155
Other Debtors	4,644	6,470
Prepayments & Accrued Income	118,599	163,387
Other Taxes	478	5,145
	<u>234,230</u>	<u>208,158</u>

**17. Current Investments**

	2021	2020
	£	£
Carrying value and market value at the beginning of the year	200,136	200,000
Additions to investments at cost	2,810	136
	<u>202,946</u>	<u>200,136</u>

**18. Creditors: amounts falling due within one year**

	2021	2020
	£	£
Amounts due to subsidiary undertaking	100	100
Trade creditors	55,243	82,870
Other taxation and social security	13,608	30,115
Accruals	85,821	30,973
Deferred income	20,325	19,618
	<u>175,097</u>	<u>163,676</u>

**19. Deferred Income**

Deferred income comprises corporate supporter income and trainer agent fees which are spread over the period to which they relate, plus any conference income invoiced in advance.

	2021	2020
	£	£
Balance brought forward	19,618	10,106
Amount released to income in the year	(19,618)	(10,106)
Amount deferred in the year	20,325	19,618
Balance carried forward	<u>20,325</u>	<u>19,618</u>

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**NOTES TO THE ACCOUNTS**

For the year ended 31 March 2021

**20. Financial Instruments**

	<b>2021</b>	2020
	£	£
Financial assets measured at amortised cost	<b>727,200</b>	574,906
Financial liabilities measured at amortised cost	<b>(154,672)</b>	(143,959)

Financial assets held at amortised cost comprise trade debtors, other debtors, current asset investments and cash at bank.

Financial liabilities held at amortised cost comprise trade creditors, other creditors and accruals

The Charity's income, expense, gains and losses in respect of financial instruments are:

	<b>2021</b>	2020
	£	£
Total interest income for financial assets held at amortised cost	<b>1,788</b>	2,704
Total interest expense for financial liabilities held at amortised cost	<b>1,533</b>	4,363

**21. Analysis of group net assets between funds – current year**

	<b>General Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	£	£	£	£
Tangible fixed assets	6,667	-	-	6,667
Current assets	513,441	20,000	260,660	794,101
Creditors due within one year	(164,097)	-	(11,000)	(175,097)
	<b>356,011</b>	<b>20,000</b>	<b>249,660</b>	<b>625,671</b>

**Analysis of group net assets between funds - prior year**

	<b>General Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	£	£	£	£
Tangible fixed assets	12,731	-	-	12,731
Current assets	458,578	-	196,540	655,118
Creditors due within one year	(163,576)	-	-	(163,576)
	<b>307,733</b>	<b>-</b>	<b>196,540</b>	<b>504,273</b>

**COMMUNITY TRANSPORT ASSOCIATION UK**  
**NOTES TO THE ACCOUNTS**

For the year ended 31 March 2021

**22 Statement of funds movement**

	1 April 2019	Incoming Resources	Resources Expended	Transfers	31 March 2020
	£	£	£	£	£
<b>Restricted funds</b>					
Dept for Transport grant	-	200,000	(200,000)	-	-
Scottish gov't grant	-	115,125	(115,125)	-	-
Dept for Infrastructure – NI grant	-	57,997	(57,997)	-	-
Welsh gov't grant	-	160,516	(160,516)	-	-
DFT minibus grant	191,779	-	-	-	191,779
D1 Driver Training Grant	(27,467)	36,467	(6,569)	(2,431)	-
EU Connecting Communities Fund	23,271	155,006	(173,516)	-	4,761
<b>Total restricted funds</b>	<b>187,583</b>	<b>725,111</b>	<b>(713,723)</b>	<b>(2,431)</b>	<b>196,540</b>
<b>Unrestricted Funds</b>					
General Funds	223,673	492,588	(438,030)	29,502	307,733
Designated Fund – Judicial Review	57,032	-	(29,961)	(27,071)	-
<b>Total unrestricted funds</b>	<b>280,705</b>	<b>492,588</b>	<b>(467,991)</b>	<b>2,431</b>	<b>307,733</b>

	1 April 2020	Incoming Resources	Resources Expended	Transfers	31 March 2021
	£	£	£	£	£
<b>Restricted funds</b>					
Dept for Transport grant	-	200,000	(200,000)	-	-
Scottish gov't grant	-	106,174	(106,174)	-	-
Dept for Infrastructure – NI grant	-	55,100	(55,100)	-	-
Welsh gov't grant	-	156,785	(156,785)	-	-
DFT minibus grant	191,779	-	-	-	191,799
EU Connecting Communities Fund	4,761	144,669	(129,549)	-	19,881
West Midlands Trains Ltd	-	10,000	(10,000)	-	-
DFT – MiDas Development	-	38,000	-	-	38,000
<b>Total restricted funds</b>	<b>196,540</b>	<b>710,728</b>	<b>(657,608)</b>	<b>-</b>	<b>249,660</b>
<b>Unrestricted Funds</b>					
General Funds	307,733	362,806	(294,528)	(20,000)	356,011
Designated Fund – MiDas Dev't	-	-	-	20,000	20,000
<b>Total unrestricted funds</b>	<b>307,733</b>	<b>362,806</b>	<b>(294,528)</b>	<b>-</b>	<b>376,011</b>

**COMMUNITY TRANSPORT ASSOCIATION UK**  
**NOTES TO THE ACCOUNTS**

For the year ended 31 March 2021

**Purposes of restricted & designated funds**

The 4 Government grants are grants awarded in order to enable the charity to support charitable bodies or persons who supply transport to groups or individuals in need of mobility which would otherwise be denied.

The DFT minibus grant related to a grant awarded in order for the charity to administer the provision of minibuses awarded by the Department of Transport to various community transport charities. All of the minibuses have now been allocated and the balance of the grant will be used to fund future DFT projects.

The D1 Driver Training Grant relates to a grant in order to provide specialised D1 driver training in Scotland.

The Wales EU Connecting Communities Fund relates to a grant awarded by the European Union in order to develop innovative solutions and projects to solve community transport issues in Wales.

The West Midlands Train grant relates to a grant awarded to support community transport operators and improve links to and from stations.

The DFT MiDas development grant relates to funding to support the development of MiDas (Minibus Driver Awareness Scheme).

The designated funds relate to funds set aside to cover costs for a Judicial Review which was finalised during the year ended 31<sup>st</sup> March 2020 plus funds set aside for the MiDas Development Project

**23. Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2021	2020
	£	£
Net movement in funds	121,398	35,985
Add back depreciation charge	9,050	15,138
(Increase)/decrease in stocks	(2,895)	1,082
(Increase)/decrease in debtors	(26,071)	(116,619)
Increase/(decrease) in creditors	11,420	26,199
Net movement in funds	<u>112,902</u>	<u>(38,215)</u>

**24 Analysis of cash and cash equivalents**

	2021	2020
	£	£
Cash in hand	135	300
Current accounts	187,963	159,241
Deposit accounts	137,263	58,715
	<u>325,362</u>	<u>218,256</u>

**COMMUNITY TRANSPORT ASSOCIATION UK**  
**NOTES TO THE ACCOUNTS**

For the year ended 31 March 2021

**25 Operating lease commitments**

As at 31 March 2020 the charity had future minimum lease payments under non-cancellable operating leases as set out below:

	Property		Equipment	
	2021 £	2020 £	2021 £	2020 £
Within one year	<b>38,823</b>	32,408	<b>1,932</b>	1,932
Within two to five years	<b>36,638</b>	63,165	<b>589</b>	2,557
After more than five years	-	-	-	-
	<b>75,461</b>	95,572	<b>2,521</b>	4,489

**26. Pension Costs**

CTA operates a defined contribution pension scheme through Royal London. The scheme is fully compliant with auto-enrolment legislation. There are two versions of the scheme in operation. For all employees who joined the scheme after the auto-enrolment date of 1 October 2015, contributions are split as 5% from the employer and 3% from the employee. For employees who were members of the scheme prior to the auto-enrolment date, contributions are related to their length of service rising to a maximum of 6% from the employer. In order for that version of the scheme to remain auto-enrolment compliant as the statutory contribution rates increase, employees were required to make either a 2% or 3% personal contribution to the scheme from 1 October 2018.

Total employer contributions to the scheme in the year were £28,853 (2020: £26,364)

The total amounts paid into the scheme in the year were £43,441 (2020: £42,538).

**27. Capital Commitments**

There are no capital commitments as at 31 March 2021 (2020: £nil)

**COMMUNITY TRANSPORT ASSOCIATION UK**  
**NOTES TO THE ACCOUNTS**

For the year ended 31 March 2021

**28. Comparative Statement of Financial Activity**

		Unrestricted Funds	Designated Funds	Restricted Funds	Total funds Year to 31 March 2020
Income from:	Notes	£		£	£
Donations	2	139			139
Charitable Activities	3	417,719	-	725,111	1,142,829
Other Trading Activities	4	72,026	-	-	72,026
Investments	5	2,704	-	-	2,704
<b>Total</b>		<b>492,588</b>	<b>-</b>	<b>725,111</b>	<b>1,217,699</b>
<b>Expenditure on:</b>					
Raising Funds		77,130	-	-	77,130
Charitable Activities		360,901	29,961	713,723	1,104,585
<b>Total resources expended</b>	7	<b>438,030</b>	<b>29,961</b>	<b>713,723</b>	<b>1,181,714</b>
<b>Net income/(expenditure)</b>	8	<b>54,558</b>	<b>(29,961)</b>	<b>11,388</b>	<b>35,985</b>
<b>Transfers between funds</b>		<b>29,502</b>	<b>(27,071)</b>	<b>(2,431)</b>	<b>-</b>
<b>Net movement in funds</b>		<b>84,060</b>	<b>(57,032)</b>	<b>8,957</b>	<b>35,985</b>
Total funds brought forward		223,673	57,032	187,583	468,288
<b>Total funds carried forward</b>		<b>307,733</b>	<b>-</b>	<b>196,540</b>	<b>504,273</b>