



COMMUNITY TRANSPORT ASSOCIATION UK

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2024

Charity Number (England & Wales): 1002222

Charity registered in Scotland: SC038518

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1. OUR PURPOSES AND ACTIVITIES

The **Community Transport Association** is a UK member-based charity providing leadership, training, advice, and operational support to transport related charities, community groups and social enterprises in England, Scotland, Wales, and Northern Ireland. We support and advocate on behalf of our members so they can deliver innovative and flexible transport solutions to achieve social change and remove transport barriers facing their communities. CTA promotes community transport sector excellence through training, resources, publications, advice, events, consultancy, and project support on voluntary, community, and accessible transport. We amplify the collective efforts of community transport providers in building stronger, more inclusive, and sustainable communities through transportation, across the UK.

Our mission is to lead a thriving community transport movement in the UK, and our vision is of a world where everyone in their communities can access transport that meets their needs. During 23/4 we refreshed our values:

Leadership: We provide leadership by acting as a unified voice for our members, representing their interests and concerns to government bodies, and offering resources and training. CTA foster collaboration, set standards of excellence, and empower our members to champion transport solutions in their local communities.

Integrity: We are honest and transparent in our decision-making processes, and are accountable to our members, funders, and key stakeholders. CTA is committed to upholding the standard we set for the CT sector and continue to identify ways of improving our culture, operations, and services to better support the sector.

Equity: We actively promote an inclusive culture of equality, diversity and respect through advocacy, education, collaboration and other initiatives aimed at ensuring that transport services are accessible and fair for all members of the community.

Excellence: At CTA, we are committed to maintaining high standards in our service delivery and we advocate for members to champion these standards, including performance metrics, regular maintenance of vehicles, safety protocols for drivers, passengers and road users, and compliance with regulatory frameworks. In doing so, we recognise and celebrate the transformative power of working together to co-develop transport solutions.

Our work is underpinned by 4 pillars.

- 1. Membership Services:** As a member-led organisation, we operate with a strong focus on engaging and involving our member organisations and individuals in our decision-making processes and activities. In addition, we identify and seize opportunities to champion our members' vital and essential work to strengthen the community transport sector.

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- 2. Advice & Support:** We provide comprehensive advice and guidance to people and organisations delivering community transport across the UK. Our advice & support team provides up-to-date information on regulations and policies, resources and toolkits, funding support, and best practices so that our members can thrive and serve their communities effectively.
- 3. Policy & Research:** We contribute to the formation of public policy that affects our members and the CT sector and show how better outcomes can be achieved for people and communities with accessible and inclusive transport. We play a multifaceted role in influencing policy and research that impacts our members. By actively engaging with government bodies in England, Wales, Scotland and Northern Ireland, conducting research, and advocating for the interests of our members, CTA helps to shape policies and regulations that support community-focused transport services.
- 4. Training & Capacity Building:** We manage a national programme of quality-assured education and training for the CT sector. CTA offers training, workshops and webinars to help members enhance their skills and knowledge on transport services, regulatory frameworks, safety and customer service.

5. ACHIEVEMENTS AND PERFORMANCE

Membership

CTA has continued to maintain its steady level of membership with 1215 members. The CTA membership includes CT operators in all parts of the UK, while operators in England make up the larger percentage (table 1), CTA continues to have a good membership as a proportion of CT operators in all nations.

England	Scotland	Wales	Northern Ireland
73%	14%	7%	6%

Table 1—Breakdown of CTA Membership by Country

The largest proportion of members have a turnover of less than £25,000 (27%) with over half of all CTA's membership operating with a turnover of less than £250,000. Typically, the larger CTA members with a turnover of £500,000 or more are secondary providers who deliver community transport as a smaller part of their overall operation.

During 2023-2024 CTA undertook a review of the membership offer, on 1st April 2024 CTA launched an updated package of membership benefits and a new permit only membership aimed at schools and secondary providers. The criteria for this new membership will be reviewed throughout 2024. The CTA has also been developing a commercial affiliate membership, CTA will select our commercial affiliations based on the quality of their products and services, the value they offer to the sector, and their experience working with community transport operators or the wider voluntary sector.

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Permits

CTA continues to act as a designated body offering our members access to Section 10B and Section 19 Permits. In 2023-2024 CTA issued:

- 1557 Section 19 Permits to 280 members.
- 2 Section 10B permits to 1 member.

During this year CTA started a review of the permit process. We gathered feedback from our members on their experience on the process and have launched a new online application form with updated guidance for permit applications.

We have developed closer links with the Office of the Traffic Commissioner and have been using their guidance to support our permit review and to begin conversation to improve DfT and OTC guidance.

Advice & Support

CTA prioritises supporting CT services to run safely and legally so they can maintain the confidence of regulators, commissioners, and their passengers. To this end, we are the only organisation in the UK that provides a comprehensive and free advice and information service specifically for community transport. Our advice service tackles a wide range of issues including driver licensing, passenger safety, training enquiries and vehicle maintenance. Last year we responded to 1154 advice calls and emails.

We began tracking the proportion of calls answered/sent to voicemail in Q3, to assess both the performance of the VOIP telephony and to support Development Officers to better understand trends in call numbers, answer rates, and dropped calls. This data will be used by the Advice & Support team to identify potential improvements and feed through to Ops as they review our VOIP provision in Q1 24/25.

Month	# Calls	Total Connected	% Connected	Total Voicemail	% Voicemail	Total Abandoned	% Abandoned
November	127	76	59.8	42	33.1	9	7.1
December	59	46	78	7	11.9	6	10.2
January	221	181	81.9	25	11.3	15	6.8
February	120	108	90	9	7.5	3	2.5
March	112	75	67	27	24.1	10	8.9

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Alongside our advice line we also provide a range of events and print and digital resources for our members and supporters. We launched our new 'Community Building' sessions in Q1, evolving our provision launched during the early stages of the pandemic and moving from an open 'drop in' style session to one with a mix of themes and speakers combined with open space for discussion. These sessions run once a month apart from August, and themes for 23/24 included funding, community engagement, and influencing political outcomes using CTA's national manifesto - Community Solutions to National Challenges. The original aim of the sessions continues, creating and holding a virtual space for CT operators (CTOs) around the country to come together, share their knowledge and experience, ask for help if they need it, and offer peer-to-peer support.

Other events developed and led by the Advice & Support team include:

- Safeguarding for Community Transport Operators
- Intro to CT – for new CT staff
- Intro to CT – for stakeholders and partners

The team will be working closely with our Training colleagues in 24/25 to explore how these sessions can be further developed and integrated into an annual training programme for CTA members, and our wider network.

During 23/24 we conducted a full review of our Advice Resources and have been working through a programme of updates and additions to ensure our support resources are all recently reviewed, accessible, and meet our members' needs. Due to capacity constraints we opted to follow nationally identified priorities to minimise potential duplication and maximise efficiency. This work will continue with annual reviews of all established content, quarterly additions of new content, and support for the Ops team in transitioning all resources to the new CTA website in 24/25. New resources created this year include:

- EV Minibus purchasing guide
- Cost Calculator tool
- Safeguarding
- Ebikes and Community Transport
- A suite of template policies for operators to download and personalise, based on the most frequent requests made by funders
- Succession planning
- Managing conflict on boards
- Funding fitness

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Policy & Research

Community Solutions: UK General Election Manifesto

In February 2023, we published our Manifesto for the next UK General Election, *A Better Future for Transport: National Challenges, Community Solutions*. It calls for a new and dynamic partnership between the next UK Government, CTA and the Community Transport sector.

Our Manifesto was informed by contributions from across CTA, extensive research and online and in-person engagement with our members, partners, and supporters over many months, including workshops, surveys and meetings. Our shared belief that everyone should have access to local transport which meets their needs is at its heart.

It presents 18 solutions and focuses on five priorities:

1. Modernising for Growth
2. Improving Access to Health and Social Care
3. Investing in Community Solutions
4. Accelerating Community-Led Climate Action
5. Delivering a Fair Deal for Volunteers

We produced advice and resources to help our members campaign locally for community solutions and began our own engagement with key MPs and candidates.

AMAP Campaign: A Fair Deal for Volunteers

Our campaign for an urgent, fair and transparent review of the outdated Approved Mileage Allowance Payment (AMAP), which is used to reimburse volunteer drivers using their vehicle and last changed in 2012, moved into a new phase and raised the pressure on HM Treasury to act.

We produced updated formal representations ahead of the Autumn and Spring Budgets in collaboration with our partners, such as NCVO and the Royal Voluntary Service. We briefed MPs ahead of a Westminster Hall debate and an Early Day Motion in July 2023 which achieved strong cross-party consensus on the issue. Alba, Conservative, DUP, Labour, Plaid Cymru, SDLP and SNP MPs supported our position.

Other organisations, from the Confederation of British Industry to Unison, have since issued their own calls for reform. Volunteers, employees, and employers are now all backing an urgent review.

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Training

The transformed MiDAS Standard was successfully launched on 2 January 2024 with over 5,000 Learner passes purchased within the period between January to March 2024. We continue working with Hampshire County Council as part of the MiDAS Partnership Agreement and continue to work positively, collaboratively, and equitably throughout the transformation of MiDAS.

As part of the transformation process we developed and installed a new learning management system (LMS) which complements CTA's new Customer Relationship Management platform (CRM). We also appointed a Training Manager in July 2023 who has been instrumental to the successful launch of the transformed MiDAS Standard in January 2024. The postholder took a lead on the LMS content development and CRM development and launch.

In August 2023 we began to work with a number of Community Transport Operator (CTO) members to develop a network of CTA-Approved Training Centres (TC). This development resulted in five organisations being selected to be pilot TC organisations throughout 2024/25. A suite of resources was created to support Driver Assessors and MiDAS organisations to adapt to the new model of training delivery. Meanwhile the team created and delivered ongoing communications to the MiDAS audiences and stakeholders to ensure understanding of the transformation was clearly communicated. This was complemented by an increased capacity within our Training customer support / administration team to handle front line enquiries. Approximately 900 calls were handled within the first three months of the launch.

The new programme received positive feedback from approximately 5000 respondents: 92% felt the online theory significantly increased their knowledge, 98% would recommend MiDAS to a friend or colleague, 98% found the online learning easy to access, 100% felt "reasonably" or "very" confident driving a minibus after MiDAS.

CTA in England

During 2023-2024 CTA launched the England State of the Sector project. This is the first comprehensive insight into the sector in England in nearly 10 years. The work has been overseen by a partnership steering group which has engaged members, local authorities, the wider voluntary sector and the Department for Transport (DfT). This group has ensured that the data collected can be effectively utilised by all stakeholders. The survey opened on the 23 November 2023 and ran until 26 February 2024. 302 organisations returned the survey. The full report will be launched in June 2024.

Connecting Community Transport work with members has continued in 2023-2024 with regional forums being held every four months across the 11 regions. Each region has a key research project which has been developed through engagement with members and stakeholders in the forums. This has also included working at an England level with the creation of 12 national projects.

Working with our members in the East Midlands we have developed a guide which seeks to provide clarity on the structure of health in the area and provide key contacts to begin engagement with the various health organisations across the East Midlands.

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CTA is grant funded by the DfT to support community transport operators in England. We have an agreed workplan which aims to influence policy within DfT and wider government and increase awareness of the value of community transport. Examples of work we have completed with DfT include:

- Providing the evidence for the need for an uplift in the BSOG funding which led to a 60% increase in the funding to CT.
- Providing case studies for the Future of Transport: Rural Strategy highlighting the potential role of CT.

We have continued to build relationships with the Sub National transport bodies and during 2023-2024 acted as a commissioner for Transport East Rural Mobility Strategy. This strategy now includes a detailed section outlining the role that CT could have in ensuring sustainability in rural areas. We have continued to work with Transport for the North and will be linking the CTA state of the sector research with their social exclusion data to be able to highlight and map where CT is supporting communities that are facing the highest levels of transport exclusion.

CTA in Northern Ireland

A large part of CTA's Northern Ireland (NI) work in 2023/24 was supporting our members through the funding crisis which they were experiencing by leading a campaign for the continuation of funding for the sector. This funding crisis was a serious threat to the future sustainability and viability of the CT sector. The influencing work continued once the funding for 23/24 was secured to try and prevent a similar set of circumstances happening again and ensure lessons were learned to try and improve things for the future. Unfortunately, the lack of an executive / government did prove challenging. Key achievements include:

- CTA played a significant role in leading the campaign to secure funding for the sector in NI and worked hard to support our members through this difficult time.
- CTA worked with Sinn Fein, DUP, and Alliance—the three largest political parties in Northern Ireland—to highlight funding implications and sector needs.
- The Equality Impact Assessment (EQIA) on the proposed removal of funding based on the Department's budgetary pressures. CTA submitted a detailed response, highlighting the potential adverse impacts of the proposed changes on the community transport sector and its users, especially those with protected characteristics under Section 75 of the Northern Ireland Act 1998. CTA also worked with its members to support their responses and users of community transport responses, as well as with key civil society stakeholders in Northern Ireland, such as the Rural Community Network, NICVA, Women's Support Network, Women's Policy Group, RNIB and Chest, Heart and Stroke. A total of 284 responses were made in relation to the community transport funding EQIA, and CTA worked proactively to support this high level of responses and to ensure that the voice of the community transport sector was heard.

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- CTA is grant funded by the Department for Infrastructure (DFI) to directly support the rural community transport partnerships; that is the focus of most of the NI Director's role. CTA has been working to amplify the partnerships' work and build relationships with key stakeholders, including NICVA, Volunteer Now, and different disability rights-led organisations in NI. CTA continues to provide bi-monthly secretariat support for the RCPT managers' meetings, and holds monthly CTA/members meetings. Given the differences between NI and GB, CTA's NI Director continues to provide advice and support directly to members.
- Successfully secured funding through National Lottery Dormant Accounts Fund to appoint a Research & Development Officer to undertake a mapping of the sector project - the first one in NI since 2010.
- Supported our members to apply for funding with the NI sector securing approximately £5.6 million total funding from Motability, along with two partnerships successfully securing National Lottery funding.
- Provided crisis support for organisations who have encountered difficulties including recruitment support to appoint new managers.
- CTA's Northern Ireland Director planned and hosted an event on 4 October 2023, commemorating the 25th anniversary of the Rural Transport Fund. This fund supports dial-a-lift journeys delivered by the Rural Community Transport Partnership. The event took place at Stormont and featured notable speakers, including DFI's Deputy Permanent Secretary, Julie Thompson, representatives from political parties, the community and voluntary sector, CTA members, trustees, and community transport passengers. As part of the celebration, CTA also arranged for the illumination of Parliament Buildings and other civic structures across Northern Ireland. The event garnered positive feedback, emphasising the significance of community transport and our advocacy efforts.

CTA in Wales

Membership

Wales has around 120 CT operators, the vast majority of which are CTA members. Around half of CTA's members are primary purpose providers, with the other half of our membership made up of charities and other organisations using transport to enable their core activities, and schools/local authorities. 2023 saw team Wales conduct the first 'state of the sector' style research project, mapping the Welsh CT sector and pulling together a data set from our members to support our development, influencing and policy work. The report from this data will be published in 24/25. The data paints a powerful picture of small, community-led, successful organisations delivering more than 750,000 journeys per year despite low levels of core funding, reducing volunteer numbers, and in incredibly challenging conditions.

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CTA Wales has supported operators bidding for fflexi contracts, including providing advice and guidance around procurement processes and procedures, vehicle purchasing and management, accurate cost forecasting that also complies with the CT regulatory requirements, and governance and service management development.

As part of sector capacity building work, internal and external funding bids have been supported/developed, including CTA's own bids to Rhondda Cynon Taf's Shared Prosperity Fund and Aneurin Bevan University Health Board, and externally alongside VEST, KDCCS, Age Connects Torfaen, Canolfan Maerdy, Dolen Teifi, O Ddrws i Ddrws, Denbighshire DAR, Green Dragon, Yr Orsaf, Ystradowen Community Centre, and Partneriaeth Ogwen, amongst others. This area of work has included multiple online meetings and coproducing bid drafts as well as supporting operators with their internal policies and procedures development / good governance issues as appropriate, and some coaching prior to online calls with prospective funders. Team Wales has also supported many operators to develop and submit funding bids to various third sector funders, with circa £2m secured for the CT sector in Wales this year.

Advice, support and development work

CTA Wales have supported the asset transfer of 35 E-bikes into CT hands after the closure of the Sustrans Cymru E-move project. Bikes have gone into four operators across Wales to be used in their communities. This will be an invaluable capacity building opportunity for the CT sector and allow for the continuation and onward development of the invaluable work supported by the Welsh Government and delivered by Sustrans through E-move.

Working with partners from Carmarthenshire, Ceredigion, and Pembrokeshire to tackle the significant impact of the withdrawal of the Bwcabus funding in the region, which has left a small number of passengers without any transport options at all. This has included liaison with CT operators, Local Authority officers and elected officials, Members of the Senedd (Elin Jones & Cefin Campbell) and their representatives; attendance of community meetings to better understand the impact of the withdrawal of the service; and coordination of a new regional group to come together and collaborate on potential solutions.

Working with partners on Ynys Môn – including CT operators, Third Sector representatives, Local Authority officers and elected officials, and TfW colleagues – to tackle the significant impact of the withdrawal of network bus routes formerly delivered by Arriva on the island. There is now an established cross-sector working group made up of representatives from all partners and a number of sub-groups taking action forward on asset mapping, community development, service development, and resource sharing, with the aim of coproducing a community-powered, flexible, and demand responsive solution which blends with existing commercial and community-led provision.

We have worked in partnership with Cardiff and the Vale NHS University Health Board and local communities impacted by the building of a new surgery in an area that lacks transport. Supporting all parties to find sustainable and affordable transport solutions that meet the needs of the community. This includes working with a local operator and Cardiff Council.

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Events and influencing policy

We were invited to join Pembrokeshire Association of Community Transport Operators (PACTO) as the keynote speaker to launch their new projects through funding awarded by the Motability Foundation and the UK Levelling Up fund, 'With You on your Journey'. Our Director for Wales has been a key part of several partner events this year, including:

- Presenting at, and subsequently chairing (in the second session), the Policy Forum for Wales June online event, 'Next Steps for Climate Change Policy in Wales'.
- Participated in a round table discussion led by Wales Net Zero 2035 Challenge Group on 'How could people and places be connected across Wales by 2035', a vibrant and challenging discussion that focused on the fundamental barriers people across Wales are facing around sustainable travel.
- Hosting a session within Wales Climate Week, featuring a conversation with CTA member Partneriaeth Ogwen on 'taking a whole-community approach to developing locally tailored transport solutions'. This well-attended session created an opportunity for stakeholders to get a better understanding of how CT providers take an asset-based and community-based approach to developing new transport solutions that are embedded in the needs and capacity of the community they serve.
- Joining the Sight Cymru Annual Conference as a panel member, presenting on inclusive transport opportunities and then participating in a detailed Q&A with audience members.
- Presenting on the importance of accessible and inclusive transport at the Centre for Ageing and Dementia Research (CADR) national conference in Bangor on 6th March. In addition to the opportunity to raise the profile of the CT sector to such a key audience, the event has led to a number of connections to academics and other partner organisations which we hope will build our evidence base on the impact of inclusive transport, a key aspiration for us in 2024/25.

Team Wales responded to the following Welsh Government Consultations:

- Just Transition Framework
- Strategic Equality Plan 2024-28
- Dormant Assets Review

Each of these responses retains the key messages we have been engaging with partners on since 2020, focusing on the importance of the CT sector and network to enable equity for communities, our place as a key part of delivering a sustainable, inclusive, and integrated transport network for Wales, and the power of community-led approaches in both design and delivery.

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CTA in Scotland

Mapping Scotland

Our Mapping Scotland project continued to expand and evolve, building more data and evidence of unmet transport needs, while identifying gaps and opportunities where we targeted our capacity and efforts.

New features were added to our online, interactive Map of Community Transport in Scotland, such as vehicle manufacturers and other suppliers. It reached a major milestone of being used more than 21,000 times. It has proven to be a highly valuable and widely utilised resource across our sector and beyond.

We developed and rolled out a new 'Intro to CT' programme of training. It became a key part of our community outreach, engagement and development work. We delivered 8 bespoke training sessions, including at the Scottish Rural and Islands Parliament in Fort William, which reached over 100 individuals from at least 40 communities and organisations and led to nine new Community Transport schemes in 2023/24.

Climate Action

Our Climate Action programme delivered significant impact. We published a new report, *Act Local: Community Transport, Climate Action and Scotland's Just Transition to Net Zero*, in September 2023. We gathered new analysis, case studies and data, which we used to share the story of community-led climate action and better engage with politicians, policymakers and funders.

We built new communities of interest and practice in our Active Travel, Car Clubs and Electric Vehicles Forums, which created positive spaces for learning and peer support for our members.

We produced new briefings and guides on Low Emission Zones and e-Bikes which members used to comply with regulations and develop new active travel projects.

We successfully lobbied for further public investment in Community Transport's transition to zero-emission vehicles through an additional £1.6m for Transport Scotland's Plugged-In Communities Grant Fund. Alongside other advice and support, this helped to fuel greater towards a zero-emission national fleet. 18% of Scotland's Community Transport fleet is now electric, up from 12% in 2021.

Healthy Communities

We launched our new Healthy Communities programme in January 2024 to celebrate and improve the role and impact of Community Transport in delivering non-emergency patient transport and nurturing healthy communities.

We spoke with our members about their challenges and ambitions, gathering views and ideas for future activities. We engaged with the Scottish Government to shape its Travel to Health Delivery Plan, which recognises the potential of Community Transport and has a central role for CTA.

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We continued to engage with the development of the new National Care Service to ensure it considers transport needs and we began to plan for further research and engagement with NHS Boards to encourage and facilitate collaboration and partnership working with our sector.

Events

Our Events programme, including our Scotland Conference 2023 in Glasgow, and 17 online events, from forums to training, reached a total of 196 people across Scotland.

Our Scotland Conference was our biggest and best yet with 75 in-person delegates, a Keynote Address from the Transport Minister and 25 contributors. We worked hard to ensure participation and representation from a diversity of backgrounds, perspectives and organisations. 60% of our speakers were women and 8% were people of colour or from an ethnic minority.

Celebrating Our Sector

We secured significant press and media coverage for our sector in Scotland in 2023/24, raising awareness of the benefits and importance of Community Transport with new and influential audiences.

We appeared on BBC One's *Morning Live* and in the *Guardian* to talk about the success of new community-owned bus services being delivered by groups like Climate Action Strathaven and Glenfarg Community Transport Group.

We captured the attention of local press in Dundee and appeared on TayFM to talk about threatened cuts to an essential Shoppers Service for older and disabled people in the city, which led to Dundee City Council reversing their previous decision.

We celebrated the first-ever Community Transport Week 2023 in October with events across the country. We facilitated visits to six local operators in Aberdeenshire, Glasgow, Inverness, Moray, Stirling and South Lanarkshire by five MSPs from the Conservatives, Labour and the Greens.

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6. FINANCIAL REVIEW

Income

Incoming resources were £1.36m (2023, £1.52m). 53% 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 £1.56m (2023, £1.59m). Of this figure, £858k was restricted fund expenditure. 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 deficit of in year income over expenditure of £206k (2023, deficit £66k). CTA's operating deficit on its unrestricted income before fund transfers was £27k (2023, surplus of £50k). The in year deficit resulted from expenditure on designated funds approved by the trustee board, and restricted funds received in previous accounting periods.

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 £509,061 at the end of the last financial year but have decreased in the 2023/24 year through the operating deficit.

Free reserves totalled £446k at the end of the 2023/24 year, with total reserves reaching £815k (2023, £1.02m).

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Reserves policy and going concern (continued)

The Trustees are still committed to the existing reserves policy and have identified ways in which the surplus free reserves can be invested back into the business to the benefit of members. At the same time, the trustees intend to then replenish those reserves through improved income generation activities over the next five years and have set budgetary targets for 2024/25 accordingly.

The upper target level of free reserves of £290k was exceeded at the end of 2023/24. The balance sheet now has net current assets of £761k (2023, £1.0m). 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. The Trustees are of the view that CTA is a going concern for the future.

Total funds held on 31 March 2024 were £815,243 (2023, £1,021,531). The categorisation and purpose of these funds is as follows:

	2022/23	2023/24
Unrestricted Reserves		
General Reserve – being the accumulated surpluses of the organisation	£509,061	£446,915
Designated Reserve 1 – being a fund to cover the organisation’s financial commitment to the costs of developing driver training services	£100,000	£58,000
Designated Reserve 2 – being a fund to support the delivery of projects in Wales during 2024/25	-	£30,000
Designated Reserve 3 – being a fund to support the delivery of projects in Scotland during 2024/25	-	£5,146
Restricted Reserves		
DfT Minibus Project Fund – being a fund provided to cover costs associated with the administration and distribution of the DfT’s minibus purchase grants.	£178,269	£94,048
Big Lottery Fund – being a fund to support digitisation of the CTA’s admin processes	£5,000	-
Electric Vehicle Fund – being a fund to support the purchase of electric vehicles for members in Wales	£25,000	£25,000
Social Care Winter Pressures Fund – being a fund for distribution to members in Wales to support community activities in winter	£87,590	£87,590

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Western Valleys Funding – being a fund to pilot a demand responsive transport solution that will connect communities across the valleys	£40,310	£37,787
Transport to Health Project Fund – being funding received from the Aneurin Bevan Health Board to continue to develop the Gwent Transport to Health Project	£47,088	£13,929
Tackling Loneliness – being a fund to support various pilot schemes in order to develop evidence on how community transport can reduce the number of people feeling lonely across communities in England	£29,213	-
NI Dormant Grants Fund – being a fund to support the delivery of community transport guidance and advice in Northern Ireland	-	£16,828
TOTAL	£1,021,531	£815,243

Whilst unrestricted reserves are currently higher than the policy boundaries, the trustees' intention is to use the surplus reserves to continue the programme of investing in its digital assets, and the modernisation and development of its driver training products.

Across the year, there was a net outflow of cash from the organisation of £330,263.

Fundraising

CTA derives its income from the following core sources: government and other 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.

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7. FUTURE PLANS

Last year we refreshed our Vision, Mission, and Values. Throughout the year, the four pillars of CTA became better integrated into our work across all nations. The next step is to work with the Board, Staff, and members, to establish a 5-year strategic direction from which we can derive annual organisational KPIs.

In 2024/5 we will host a 'MiDAS 30th Birthday' event with our partners at Hampshire County Council, continue to develop MiDAS Accessible and PATS (passenger assistance training scheme) training to complement the transformed standard MiDAS, and continue to grow our network of training centres. CTA will review and improve efficiency in terms of how we issue permits and continue to work with member feedback on the new membership structure. There will be a launch of a new website which will be better equipped to serve the needs of our membership and anyone with an interest in Community Transport. And, with a UK general election on the horizon, we will continue to use our manifesto to ensure that Community Transport is an issue which all political parties are familiar with, along with the needs of our sector.

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2024

8. 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)	Martin Heffer
Sue Leighton (Vice Chair)	Andrew Grieve (appointed 3 January 2024)
Alison O'Dornan (Treasurer)	Martin Duffy (resigned 6 December 2023)
Chris Kutesko	Elizabeth Esnouf (resigned 6 December 2023)
Oxana Grishina	Nigel Hinch (resigned 21 May 2024)
Steven Craker	
Susan Dever	

Chief Executive	Victoria Armstrong
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Registered office	91 Princess Street Manchester M1 4HT
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Auditors	Dains Audit Limited Suite 2, Albion House 2 Etruria Office Village Forge Lane Etruria Stoke on Trent ST1 5RQ
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Bankers	Charities Aid Foundation Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
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	The Royal Bank of Scotland plc 1 Corporation Street Hyde SK14 1AQ
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COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2024

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)

Key management personnel:

Victoria Armstrong
Roger Goodwin
Caroline Whitney
Gemma Lelliott
Noeleen Lynch
David Kelly

Chief Executive
Director of People & Operations
Director for England
Director for Wales
Director for Northern Ireland
Director for Scotland

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2024

9. STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

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.

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 Autumn 2021 the Board refreshed 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. 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 2025.

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2024

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.

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2024

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

- Poor data and digital infrastructure
- Cyber Security
- Vulnerability of earned income
- Failure to make measurable progress on key issues identified by members as priorities for policy attention
- Internal administrative support for member services

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 2024

10. 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).

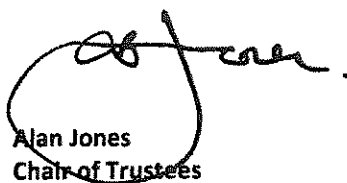
Charity law requires the charity trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these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

11 September 2024

COMMUNITY TRANSPORT ASSOCIATION UK

AUDITORS REPORT

For the year ended 31 March 2024

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 2024 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 2024, 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 2024

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 2024

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 charity 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 charity, including the financial reporting legislation, Charities Act 2011, 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 charity'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:

- 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.

COMMUNITY TRANSPORT ASSOCIATION UK

AUDITORS REPORT

For the year ended 31 March 2024

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 charity'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. 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 Audit Limited
Statutory Auditor.

Suite 2, Albion House
2 Etruria Office Village
Forge Lane
Etruria
Stoke on Trent
ST1 5RQ
11 September 2024

Dains Audit Limited 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 2024

	Notes	Unrestricted Funds			Total funds Year to 31 March 2024	Total funds Year to 31 March 2023
		General Funds	Designated Funds	Restricted Funds		
Income from:		£	£	£	£	£
Charitable Activities	2	500,756	-	720,873	1,221,629	1,464,186
Other Trading Activities	3	99,155	-	-	99,155	58,175
Other Income	4	28,636	-	-	28,636	-
Investments	5	11,380	-	-	11,380	3,629
Total		639,927	-	720,873	1,360,800	1,525,990
Expenditure on:						
Raising Funds		161,813	-	-	161,813	75,229
Charitable Activities		505,114	42,000	858,161	1,405,275	1,516,914
Total resources expended	7	666,927	42,000	858,161	1,567,088	1,592,143
Net income/(expenditure)	8	(27,000)	(42,000)	(137,288)	(206,288)	(66,153)
Transfers between funds		(35,146)	35,146	-	-	-
Net movement in funds		(62,146)	(6,854)	(137,288)	(206,288)	(66,153)
Total funds brought forward		509,061	100,000	412,470	1,021,531	1,087,684
Total funds carried forward		446,915	93,146	275,182	815,243	1,021,531

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 30 to 43 form part of these financial statements

COMMUNITY TRANSPORT ASSOCIATION UK
BALANCE SHEET

As at 31 March 2024

	Notes	As at 31 Mar 24 £	As at 31 Mar 23 £
Fixed assets			
Tangible assets	13	53,886	18,439
Investment	14	<u>100</u>	<u>100</u>
		53,986	18,539
Current assets			
Stocks	15	3,459	14,758
Debtors	16	278,416	192,566
Current Investments	17	208,641	204,980
Cash at bank and in hand	24	<u>470,363</u>	<u>800,632</u>
		960,879	1,212,936
Creditors: amounts falling due within one year	18	<u>(199,622)</u>	<u>(209,944)</u>
Net current assets		<u>761,257</u>	<u>1,002,992</u>
Net assets	21	<u>815,243</u>	<u>1,021,531</u>
Funds			
Unrestricted funds	22	446,915	509,061
Designated Funds	22	93,146	100,000
Restricted funds	22	275,182	412,470
Total funds		<u>815,243</u>	<u>1,021,531</u>

The financial statements were approved and authorised for issue by the board of trustees on 11 September 2024 and were signed below on its behalf:



Alison O'Dornan
Trustee

The notes on pages 30 to 43 form part of these financial statements

COMMUNITY TRANSPORT ASSOCIATION UK
STATEMENT OF CASH FLOWS

For the year ended 31 March 2024

	Notes	2024 £	2023 £
Net cash provided by/(used in) operating activities	23	<u>(274,914)</u>	<u>58,166</u>
Cash flows from investing activities:			
Purchase of fixed assets		(51,694)	(26,299)
Purchase of current investments		(124,148)	(206,483)
Sale of current investments		<u>120,487</u>	<u>205,363</u>
Net cash provided by /(used in) investing activities		<u>(55,355)</u>	<u>(27,419)</u>
Change in cash and cash equivalents in the year		<u>(330,269)</u>	<u>30,748</u>
Cash and cash equivalents at the beginning of the year		800,632	769,884
Cash and cash equivalents at the end of the year	24	<u>470,363</u>	<u>800,632</u>

Analysis of changes in net debt

	1 April 2023 £	Cash flows £	31 March 2024 £
Long-term borrowings	-	-	-
Short-term borrowings	-	-	-
Lease liabilities	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Cash and cash equivalents	(800,632)	330,268	(470,363)
Total net debt	<u>(800,632)</u>	<u>330,268</u>	<u>(470,363)</u>

The notes on pages 30 to 43 form part of these financial statements.

COMMUNITY TRANSPORT ASSOCIATION UK NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

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 had an impact on the revenues from driver training products and minibus permits, though the CTA was able to make appropriate overhead reductions to mitigate the lost income as well as utilising unrestricted reserves. Product sales have now returned to pre pandemic levels. The trustees consider therefore 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 2024

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 and software	-	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 2024

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:

	2024	2023
	£	£
Stock write off provision	17,537	1,973
Bad Debt Provision	20,024	5,405

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 2024

2. Income from charitable activities	2024	2023
	£	£
<u>Restricted</u>		
Grants received (see note 6)	720,873	1,086,917
	<u>720,873</u>	<u>1,086,917</u>
<u>Unrestricted</u>		
Memberships	182,908	174,329
Member Services & Support	317,848	202,941
	<u>500,756</u>	<u>377,270</u>
3. Income from other trading activities	2024	2023
	£	£
Consultancy Fees	29,055	16,667
Monthly Journal Subscriptions	20,787	23,188
Advertisement Fees	32,313	1,320
Insurance Commission	17,000	17,000
Sundry Income	-	-
	<u>99,155</u>	<u>58,175</u>
4. Other income	2024	2023
	£	£
EU Connecting Communities grant not repaid	28,636	-
	<u>28,636</u>	<u>-</u>
5. Investment income	2024	2023
	£	£
Bank Interest	11,380	3,629
	<u>11,380</u>	<u>3,629</u>
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.

	2024	2023
	£	£
Department for Transport Grant	200,000	200,000
Scottish Government Grant	165,620	138,837
Department for Infrastructure (NI) Grant	55,100	55,100
Welsh Assembly Government Grant	222,719	216,646
Tackling Loneliness	-	476,334
Transport to Health Funding	50,000	-
NI Dormant Grants	27,434	-
	<u>720,873</u>	<u>1,086,917</u>

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

7. Analysis of Expenditure 2024

	Cost of Sales £	Staff Costs £	Other Costs £	Governance costs £	Support Costs £	2024 Total £	2023 Total £
Raising Funds	-	25,006	74,668	1,225	60,914	161,813	75,229
	-	25,006	74,668	1,225	60,914	161,813	75,229
Charitable Activities:							
Grant Expenditure	-	709,486	158,086	10,661	(20,072)	858,161	1,133,815
Memberships	-	30,484	184	377	112,366	143,411	115,021
Member Services & Support	41,080	73,859	49,479	2,020	195,265	361,703	198,078
Designated costs	-	-	42,000	-	-	42,000	70,000
	41,080	813,829	249,749	13,058	287,559	1,405,275	1,516,913
	41,080	838,835	324,417	14,283	348,473	1,567,088	1,592,142

Analysis of Expenditure 2023

	Cost of Sales £	Staff Costs £	Other Costs £	Governance costs £	Support Costs £	2023 Total £	2022 Total £
Raising Funds	-	24,700	23,912	556	26,061	75,229	106,143
	-	24,700	23,912	556	26,061	75,229	106,143
Charitable Activities:							
Grant Expenditure	-	533,735	522,389	12,089	65,601	1,133,815	3,268,987
Memberships	-	36,437	71	418	78,096	115,021	52,628
Member Services & Support	44,384	20,478	41,090	1,213	90,913	198,078	160,412
Designated Costs	-	40,000	30,000	-	-	70,000	-
	44,384	630,650	593,550	13,720	234,610	1,516,914	3,482,027
	44,384	655,350	617,462	14,276	260,671	1,592,143	3,588,170

Of the total expenditure, £708,927 was unrestricted (2023: £458,327) and £858,161 was restricted (2023: £1,133,816).

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 £137,917 (2023: £85,091) which are included in support costs.

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

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

	2024	2023
	£	£
Staff costs were as follows:		
Salaries and wages	859,300	642,866
Social security costs	76,512	60,392
Employer's contribution to a defined contribution pension scheme	35,676	26,199
Other forms of employee benefits	5,264	10,984
	976,753	740,441

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

	2024	2023
	No.	No.
£60,000 - £69,999	-	-
£70,000 - £79,999	-	-
£80,000 - £89,999	1	-
	1	-

The total employee benefits including pension contributions of the key management personnel were £348,991 (2023: £292,080)

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalling £1,542 (2023: £2,666) incurred by 7 (2023: 8) trustees relating to attendance at meetings of the trustees.

10. Staff Numbers

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

	2024	2023
	No.	No.
Raising Funds	0.7	0.7
Grant Funded Activities	18.1	15.6
Memberships	0.8	1.1
Member Services and Support	2.0	0.6
Governance	0.2	0.2
Support	3.4	2.3
	25.2	20.5

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

11. Related Party Transactions

The charity had no transactions with related parties during 2024 (2023: £nil).

The charity has a subsidiary company CTA Trading Limited which was dormant throughout 2023 and 2024.

As at 31 March 2024 the amounts owed by the subsidiary amounted to £nil (2023: £nil).

The assets and liabilities of the subsidiary were:	2024 £	2023 £
Current assets	100	100
Creditors: amounts falling due within one year	-	-
Total net assets	100	100
Aggregate share capital and reserves	100	100

12. Taxation

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

13. Tangible Fixed Assets

	Computer Equipment and software £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2023	81,913	14,513	96,426
Additions	51,694	-	51,694
Disposals	-	-	-
At 31 March 2024	133,607	14,513	148,120
Depreciation			
At 1 April 2023	66,298	11,689	77,987
Charge for the year	15,129	1,118	16,247
Disposals	-	-	-
At 31 March 2024	66,298	11,689	77,987
Net book value			
At 31 March 2024	52,180	1,706	53,886
At 31 March 2023	15,615	2,824	18,439

Capital expenditure contracted for, but not provided for in the financial statements, was £nil (2023: £nil).

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

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

	2024	2023
	£	£
Purchased goods for resale	3,459	14,758
	<u>3,459</u>	<u>14,758</u>

The value of stock impaired at the year end was £15,564 (2023: £2,055).

16. Debtors

	2024	2023
	£	£
Trade debtors	125,385	54,745
Other Debtors	1,684	864
Prepayments & Accrued Income	140,802	136,957
Other Taxes	10,545	-
	<u>278,416</u>	<u>192,566</u>

17. Current Investments

	2024	2023
	£	£
Carrying value and market value at the beginning of the year	204,980	203,860
Additions to investments at cost	124,148	206,483
Sale of current investments	(120,487)	(205,363)
	<u>208,641</u>	<u>204,980</u>

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Amounts due to subsidiary undertaking	100	100
Trade creditors	68,185	46,288
Other taxation and social security	21,153	21,318
Accruals	84,710	115,693
Deferred income	25,000	26,545
Sundry Creditors	474	-
	<u>199,622</u>	<u>209,944</u>

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

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.

	2024	2023
	£	£
Balance brought forward	26,545	23,010
Amount released to income in the year	(26,545)	(23,010)
Amount deferred in the year	25,000	26,545
Balance carried forward	<u>25,000</u>	<u>26,545</u>

20. Financial Instruments

	2024	2023
	£	£
Financial assets measured at amortised cost	914,685	1,156,188
Financial liabilities measured at amortised cost	(174,521)	(176,752)

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

Financial liabilities held at amortised cost comprise trade creditors, sundry creditors, other taxation and social security and accruals.

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

	2024	2023
	£	£
Total interest income for financial assets held at amortised cost	11,380	3,629
Total interest expense for financial liabilities held at amortised cost	4,923	3,733

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

	General Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	53,886	-	-	53,886
Current assets	592,651	93,146	275,182	960,979
Creditors due within one year	(199,622)	-	-	(199,622)
	<u>446,915</u>	<u>93,146</u>	<u>275,182</u>	<u>815,243</u>

Analysis of group net assets between funds - prior year

	General Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	18,439	-	-	18,439
Current assets	700,566	100,000	412,470	1,213,036
Creditors due within one year	(209,944)	-	-	(209,944)
	<u>509,061</u>	<u>100,000</u>	<u>(412,470)</u>	<u>1,021,531</u>

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

22. Statement of funds movement

	1 April 2022	Incoming Resources	Resources Expended	Transfers	31 March 2023
	£	£	£	£	£
Restricted funds					
Dept for Transport grant	-	200,000	(200,000)	-	-
Scottish gov't grant	-	138,837	(138,837)	-	-
Dept for Infrastructure – NI grant	-	55,100	(55,100)	-	-
Welsh gov't grant	-	216,646	(216,646)	-	-
DFT minibus grant	191,779	-	(13,510)	-	178,269
Big Lottery Fund	10,000	-	(5,000)	-	5,000
Electric Vehicle Fund	25,000	-	-	-	25,000
Western Valleys Fund	45,000	-	(4,690)	-	40,310
Social Care Winter Pressures Fund	87,590	-	-	-	87,590
Transport for Health Fund	100,000	-	(52,912)	-	47,088
Tackling Loneliness	-	476,334	(447,121)	-	29,213
Total restricted funds	459,369	1,086,917	(1,133,816)		412,470

Unrestricted Funds					
General Funds	538,315	439,073	(388,327)	(80,000)	509,061
Designated Fund – MiDas Development	60,000	-	(40,000)	80,000	100,000
Designated Fund – CEO/Trustee Recruitment	30,000	-	(30,000)	-	-
Total unrestricted funds	628,315	439,073	458,327	-	609,061

	1 April 2023	Incoming Resources	Resources Expended	Transfers	31 March 2024
	£	£	£	£	£
Restricted funds					
Dept for Transport grant	-	200,000	(200,000)	-	-
Scottish gov't grant	-	165,620	(165,620)	-	-
Dept for Infrastructure – NI grant	-	55,100	(55,100)	-	-
Welsh gov't grant	-	222,719	(222,719)	-	-
DFT minibus grant	178,269	-	(84,221)	-	94,048
Big Lottery Fund	5,000	-	(5,000)	-	-
Electric Vehicle Fund	25,000	-	-	-	25,000
Western Valleys Fund	40,310	-	(2,523)	-	37,787
Social Care Winter Pressures Fund	87,590	-	-	-	87,590
Transport for Health Fund	47,088	50,000	(83,159)	-	13,929
Tackling Loneliness	29,213	-	(29,213)	-	-
NI Dormant Grants	-	27,434	(10,606)	-	16,828
Total restricted funds	412,470	720,873	(858,161)	-	275,182
Unrestricted Funds					
General Funds	509,061	639,927	(666,927)	(35,146)	446,915
Designated Fund – MiDas Development	100,000	-	(42,000)	-	58,000
Designated Fund – Welsh Gov't add'l funding	-	-	-	30,000	30,000
Designated Fund – Scotland Consultancy funds	-	-	-	5,146	5,146
Total unrestricted funds	609,061	439,073	(458,327)	-	540,061

COMMUNITY TRANSPORT ASSOCIATION UK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

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 is being used to fund further DFT projects.

The Big Lottery Fund relates to funding to be used to develop and improve the organisations infrastructure.

The Electric Vehicle Fund relates to funding received from the Welsh Government in order to administer and distribute grants to members for the purchase electric vehicles.

The Western Valleys Fund relates to funding for the CTA to pilot a demand responsive transport solution that will connect communities across the valleys, supplementing gaps in existing transport provision, increasing availability of accessible transport for those with mobility needs, and driving behaviour change for those currently using private transport.

The Social Care Winter Pressures Fund relates to a grant from the Welsh Government to support the delivery of activities over the winter months.

The Transport for Health Fund relates to funding from the Aneurin Bevan Health Board in order to continue to develop the Gwent Transport to Health project, connecting patients, visitors and staff with health settings across the health board's footprint.

The Tackling Loneliness Fund supports various pilot schemes in order to develop evidence on how community transport can reduce the number of people feeling lonely across communities in England.

The NI Dormant Grants funding relates to National Lottery Community Funding for the mapping of the community transport sector in Northern Ireland.

The designated funds relate to funds set aside to cover costs of the MIDAS Development Project and costs relating to 2024/25 projects in both Scotland and Wales.

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

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

	2024	2023
	£	£
Net movement in funds	(206,288)	(66,153)
Add back depreciation charge	16,247	7,641
(Profit)/Loss on disposal of fixed assets	-	12,013
(Increase)/decrease in stocks	11,299	6,148
(Increase)/decrease in debtors	(85,851)	111,708
Increase/(decrease) in creditors	(10,321)	(13,191)
	(274,914)	58,166

24. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand	300	300
Current accounts	279,651	632,379
Deposit accounts	190,412	167,953
	470,363	800,632

25. Operating lease commitments

As at 31 March 2023 the charity had future minimum lease payments under non-cancellable operating leases as set out below:

	Property		Equipment	
	2024	2023	2024	2023
	£	£	£	£
Within one year	3,752	32,932	36	1,168
Within two to five years	-	57,909	-	4,088
After more than five years	-	-	-	-
	3,752	90,841	36	5,256

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 £35,676 (2023: £26,199)

The total amounts paid into the scheme in the year were £53,690 (2023: £38,552).

27. Capital Commitments

There are no capital commitment as at 31st March 2024 (2023: £nil)

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

28. Comparative Statement of Financial Activity

		Unrestricted Funds	Designated Funds	Restricted Funds	Total funds Year to 31 March 2023
Income from:	Notes	£		£	£
Charitable Activities	2	377,269	-	1,086,917	1,464,186
Other Trading Activities	3	58,175	-	-	58,175
Investments	4	3,629	-	-	3,629
Total		439,073	-	1,086,917	1,525,990
Expenditure on:					
Raising Funds		74,354	-	-	74,354
Charitable Activities		307,425	70,000	1,133,816	1,511,241
Total resources expended	6	381,779	70,000	1,133,816	1,585,595
Net income/(expenditure)	7	57,294	(70,000)	(46,899)	(59,605)
Transfers between funds		(80,000)	80,000	-	-
Net movement in funds		(22,706)	10,000	(46,899)	(59,605)
Total funds brought forward		538,315	90,000	459,369	1,087,684
Total funds carried forward		515,609	100,000	412,470	1,028,079