

Company registration number: 02625673

Charity registration number: 1010088

Calne Community Transport

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 5 April 2023

Calne Community Transport

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Calne Community Transport

Reference and Administrative Details

Trustees	Les Stiff Christina Barnfather Alison Owens Jeanie Smith
Principal Office	C/O Calne Community Hub The Strand Calne Wiltshire SN11 0JU
Company Registration Number	02625673
Charity Registration Number	1010088
Independent Examiner	Clarity Bookkeeping & Accounts Ltd 5 Amberley Close Calne SN11 9UP

Calne Community Transport

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 5 April 2023.

Objectives and activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The trustees (who are also the directors of Calne Community Transport for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Calne Community Transport

Trustees' Report

The annual report was approved by the trustees of the charity and signed on its behalf by:

Les Stiff
Trustee



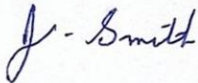
Christina Barnfather
Trustee



Alison Owens
Trustee



Jeanie Smith
Trustee



Calne Community Transport

Independent Examiner's Report to the trustees of Calne Community Transport

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2023 which are set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Clarity Bookkeeping & Accounts Ltd
5 Amberley Close
Calne
Wiltshire
SN11 9UP

Calne Community Transport

Statement of Financial Activities for the Year Ended 5 April 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	3	857	857
Charitable activities	4	208,299	208,299
Investment income	5	<u>21</u>	<u>21</u>
Total income		<u>209,178</u>	<u>209,178</u>
Expenditure on:			
Raising funds		()	()
Charitable activities	6	<u>(160,151)</u>	<u>(160,151)</u>
Total expenditure		<u>(160,151)</u>	<u>(160,151)</u>
Net income		<u>49,027</u>	<u>49,027</u>
Net movement in funds			
Reconciliation of funds			
Total funds brought forward		<u>80,850</u>	<u>80,850</u>
Total funds carried forward	14	<u>129,877</u>	<u>129,877</u>
	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	2,692	2,692
Charitable activities	4	74,287	74,287
Investment income	5	<u>114</u>	<u>114</u>
Total income		<u>77,093</u>	<u>77,093</u>
Expenditure on:			
Raising funds		(49,132)	(49,132)
Charitable activities	6	<u>(7,675)</u>	<u>(7,675)</u>
Total expenditure		<u>(56,808)</u>	<u>(56,808)</u>
Net income		<u>(20,285)</u>	<u>(20,285)</u>
Net movement in funds			
Reconciliation of funds			
Total funds brought forward		<u>60,564</u>	<u>60,564</u>
Total funds carried forward	14	<u>80,850</u>	<u>80,850</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 14.

Calne Community Transport

(Registration number: 02625673)
Balance Sheet as at 5 April 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets		87,808	30,458
Current assets			
Debtors	12	655	998
Cash at bank and in hand		<u>46,059</u>	<u>50,049</u>
		46,714	51,047
Creditors: Amounts falling due within one year	13	<u>(4,111)</u>	<u>(655)</u>
Net current assets		<u>42,603</u>	<u>50,392</u>
Net assets		<u>130,111</u>	<u>80,850</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>130,111</u>	<u>80,850</u>
Total funds	14	<u>130,111</u>	<u>80,850</u>

For the financial year ending 5 April 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Calne Community Transport

**(Registration number: 02625673)
Balance Sheet as at 5 April 2023**

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 24 November 2022 and signed on their behalf by:

Les Stiff
Trustee



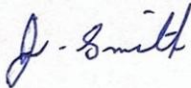
Christina Barnfather
Trustee



Alison Owens
Trustee



Jeanie Smith
Trustee



Calne Community Transport

Notes to the Financial Statements for the Year Ended 5 April 2023

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

C/O Calne Community Hub
The Strand
Calne
Wiltshire
SN11 0JU

These financial statements were authorised for issue by the trustees on 24 November 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Calne Community Transport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Calne Community Transport

Notes to the Financial Statements for the Year Ended 5 April 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

3 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2023	2022
		£	£
Donations and legacies;			
Donations from individuals	0	0	1,835
Grants, including capital grants;			
Government grants	<u>857</u>	<u>857</u>	<u>858</u>
	<u>857</u>	<u>857</u>	<u>2,693</u>

Calne Community Transport

Notes to the Financial Statements for the Year Ended 5 April 2023

4 Income from charitable activities

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
	<u>208,299</u>	<u>208,299</u>	<u>74,287</u>

5 Investment income

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Interest receivable and similar income ; Interest receivable on bank deposits	<u>21</u>	<u>21</u>	<u>114</u>

6 Expenditure on charitable activities

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Governance costs	<u>25,694</u>	<u>25,694</u>	<u>7,675</u>

Note
7

£Nil (2018 - £Nil) of the above expenditure was attributable to unrestricted funds and £Nil (2018 - £Nil) to restricted funds.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Depreciation, amortisation and other similar costs	25,694	25,694	7,615
Other governance costs	<u>60</u>	<u>60</u>	<u>60</u>
	<u>25694</u>	<u>25694</u>	<u>7675</u>

Calne Community Transport

Notes to the Financial Statements for the Year Ended 5 April 2023

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	<u>25,694</u>	<u>7,615</u>

9 Trustees remuneration and expenses

10 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	<u>82,249</u>	<u>23,365</u>

Calne Community Transport

Notes to the Financial Statements for the Year Ended 5 April 2023

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Debtors

	2023 £	2022 £
Prepayments	<u>654</u>	<u>998</u>

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	00	00
Other taxation and social security	282	355
Other creditors		
Accruals	<u>300</u>	<u>300</u>
	<u>582</u>	<u>331</u>

14 Funds

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Balance at 5 April 2023 £
Unrestricted funds				
General	<u>(80,850)</u>	<u>(209,178)</u>	<u>160,151</u>	<u>(130,111)</u>
	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Balance at 5 April 2022 £
Unrestricted funds				
General	<u>(60,564)</u>	<u>(77,093)</u>	<u>56,748</u>	<u>(80,850)</u>

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	87,808	87,808
Current assets	46,714	46,714
Current liabilities	<u>(4111)</u>	<u>(4111)</u>
Total net assets	<u>130,411</u>	<u>130,411</u>

Calne Community Transport

Notes to the Financial Statements for the Year Ended 5 April 2023

16 Analysis of net funds

	At 6 April 2022	Cash flow	At 5 April 2023
	£	£	£
Cash at bank and in hand	49,834	(3,775)	46,059
Net debt	<u>49,834</u>	<u>(3,775)</u>	<u>46,059</u>

Calne Community Transport

Detailed Statement of Financial Activities for the Year Ended 5 April 2023

	2023	2023	
	Unrestricted funds		Total 2022
	General	Total	£
	£	£	£
Income and Endowments from:			
Donations and legacies (analysed below)	857	857	2,693
Charitable activities (analysed below)	208,299	208,299	74,287
Investment income (analysed below)	21	21	114
Total income	209,178	209,178	77,094
Expenditure on:			
Raising funds (analysed below)	(0)	(0)	(49,133)
Charitable activities (analysed below)	(160,151)	(160,151)	(7,675)
Total expenditure	(160,151)	(160,151)	(56,808)
Net income	49,027	49,027	20,286
Net movement in funds	(49,027)	(49,027)	20,286
Reconciliation of funds			
Total funds brought forward	80,850	80,850	62,792
Total funds carried forward	130,111	130,111	80850

Calne Community Transport

Detailed Statement of Financial Activities for the Year Ended 5 April 2023

	Unrestricted funds 2023 General £	2023 Total £	Total 2022 £
Donations and legacies			
Appeals and donations	0	0	1835
UK Government grants	<u>858</u>	<u>858</u>	<u>858</u>
	<u>858</u>	<u>858</u>	<u>5,812</u>

	2023 Unrestricted funds General £	2023 Total £	Total 2022 £
Charitable activities			
Primary purpose trading	<u>208,299</u>	<u>208,299</u>	<u>74,571</u>
	<u>208,299</u>	<u>208,299</u>	<u>74,571</u>

	2023 Unrestricted funds General £	2023 Total £	Total 2022 £
Investment income			
Interest on cash deposits	<u>21</u>	<u>21</u>	<u>114</u>
	<u>21</u>	<u>21</u>	<u>114</u>

Calne Community Transport

Detailed Statement of Financial Activities for the Year Ended 5 April 2023

	<u>Unrestricted funds</u>		Total 2022 £
	General £	Total £	
Raising funds			
Wages and salaries	(82,415)	(82,415)	(23364)
Insurance	(12,003)	(12,003)	(5685)
Telephone and fax	(124)	(124)	(191)
Printing, postage and stationery	(1,382)	(1,382)	(54)
Trade subscriptions	(0)	(0)	(0)
Hire of plant and machinery (Operating leases)	(149)	(149)	(0)
Motor expenses	(36,084)	(36,084)	(19786)
Accountancy fees	(1,004)	(1,004)	(30)
Bank Charges	(173)	(173)	(23)
(Profit)/loss on sale of tangible fixed assets held for charity's own use			
	<u>(133,334)</u>	<u>(133,334)</u>	<u>(49133)</u>

	<u>2023 Unrestricted funds</u>		Total 2022 £
	General £	Total £	
Charitable activities			
Customer entertaining (disallowable for tax)			0)
Depreciation of fixtures and fittings			
Depreciation of motor vehicles	<u>(25,694)</u>	<u>(25,694)</u>	<u>(7615)</u>
	<u>(25,694)</u>	<u>(25,694)</u>	<u>(7615)</u>