

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 2024

## Calne Community Transport

### Contents

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13

## Calne Community Transport

### Reference and Administrative Details

**Trustees**

Les Stiff  
Christina Barnfather  
Alison Owens  
John Bennett

**Principal Office**

140b Oxford Road  
Calne  
Wiltshire England  
SN11 8AH

**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 2024.

#### **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

Signed by:  
  
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Christina Barnfather  
Trustee

Signed by:  
*Christina Barnfather*  
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Alison Owens  
Trustee

Signed by:  
  
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John Bennett  
Trustee

Signed by:  
  
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## 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 2024 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 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	2120	2120
Charitable activities	4	309,211	309,211
Investment income	5	<u>347</u>	<u>347</u>
Total income		<u>311,678</u>	<u>311,678</u>
<b>Expenditure on:</b>			
Raising funds		()	()
Charitable activities	6	<u>(232,460)</u>	<u>(232,460)</u>
Total expenditure		<u>(232,460)</u>	<u>(232,460)</u>
Net income		<u>79,218</u>	<u>79,218</u>
Net movement in funds			
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>130112</u>	<u>130112</u>
Total funds carried forward	14	<u>209330</u>	209330
		<b>Unrestricted funds</b>	<b>Total</b>
	<b>Note</b>	<b>£</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>Income and Endowments from:</b>			
Donations and legacies	3	858	858
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>
<b>Expenditure on:</b>			
Raising funds		(159,916)	(159,916)
Charitable activities	6	<u>]</u>	<u>()</u>
Total expenditure		<u>(159,916)</u>	<u>(159,916)</u>
Net income		<u>(49,262)</u>	<u>(49,262)</u>
Net movement in funds			
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>80,850</u>	<u>80,850</u>
Total funds carried forward	14	<u>130112</u>	130112

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

The funds breakdown for 2024 is shown in note 14.

**Calne Community Transport**  
**(Registration number: 02625673)**  
**Balance Sheet as at 5 April 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets		179,212	87,808
<b>Current assets</b>			
Debtors	12	7144	655
Cash at bank and in hand		<u>23,877</u>	<u>46,059</u>
		25,555	46,714
<b>Creditors: Amounts falling due within one year</b>	13	<u>(260)</u>	<u>(4,111)</u>
<b>Net current assets</b>		<u>30414</u>	<u>42,603</u>
<b>Net assets</b>		<u>209,626</u>	<u>130,111</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>209,626</u>	<u>130,111</u>
<b>Total funds</b>	14	<u>209,626</u>	<u>130,111</u>

For the financial year ending 5 April 2024 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 2024**

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 18/11/2024 and signed on their behalf by:


Les Stiff  
Trustee

Signed by:  
  
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Christina Barnfather  
Trustee

Signed by:  
  
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Alison Owens  
Trustee

Signed by:  
  
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John Bennett  
Trustee

Signed by:  
  
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## Calne Community Transport

### Notes to the Financial Statements for the Year Ended 5 April 2024

#### 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:

140b  
Oxford Road  
Calne  
Wiltshire  
England  
SN11 8AH

These financial statements were authorised for issue by the trustees on 18 November 2024.

#### 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 2024

#### ***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**

	<b>Unrestricted funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>General</b>	<b>£</b>	<b>£</b>
	£	£	£
Donations and legacies;	2,120		
Donations from individuals		2,120	
Grants, including capital grants;			
Government grants	<u>2,120</u>	<u>0</u>	<u>857</u>
	<u>2,120</u>	<u>2,120</u>	<u>857</u>

## Calne Community Transport

### Notes to the Financial Statements for the Year Ended 5 April 2024

#### 4 Income from charitable activities

Unrestricted funds	Total	Total
General	2024	2023
£	£	£
309,211	309,211	208,299

#### 5 Investment income

	Unrestricted funds	Total	Total
	General	2024	2023
	£	£	£
Interest receivable and similar income ; Interest receivable on bank deposits	347	347	21

#### 6 Expenditure on charitable activities

	Unrestricted funds	Total	Total
	General	2024	2023
	£	£	£
Governance costs	43,663	43,663	25,694

Note  
7

£Nil (2024 - £Nil) of the above expenditure was attributable to unrestricted funds and £Nil (2024 - £Nil) to restricted funds.

#### 7 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds	Total	Total
	General	2024	2023
	£	£	£
Depreciation, amortisation and other similar costs	43,663	43,663	25,694
Other governance costs	43,663	43,663	25,694

## Calne Community Transport

### Notes to the Financial Statements for the Year Ended 5 April 2024

**8 Net incoming/outgoing resources**

Net incoming resources for the year include:

	<b>2024</b>	<b>2023</b>
	£	£
Depreciation of fixed assets	<u>43,663</u>	<u>25,694</u>

**9 Trustees remuneration and expenses**

**10 Staff costs**

The aggregate payroll costs were as follows:

	<b>2024</b>	<b>2023</b>
	£	£
<b>Staff costs during the year were:</b>		
Wages and salaries	<u>115,927</u>	<u>82,249</u>

## Calne Community Transport

### Notes to the Financial Statements for the Year Ended 5 April 2024

#### 11 Taxation

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

#### 12 Debtors

	2024 £	2023 £
Prepayments	<u>1331</u>	<u>654</u>

#### 13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	00	00
Other taxation and social security	259	282
Other creditors		
Accruals	<u>300</u>	<u>300</u>
	<u>359</u>	<u>582</u>

#### 14 Funds

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Balance at 5 April 2024 £
<b>Unrestricted funds</b>				
General	<u>(130,108)</u>	<u>311,678</u>	<u>232,460</u>	<u>(209,326)</u>

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Balance at 5 April 2023 £
<b>Unrestricted funds</b>				
General	<u>(60,564)</u>	<u>(77,093)</u>	<u>56,748</u>	<u>(130,108)</u>

#### 15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	179,212	179,212
Current assets	30,674	30674
Current liabilities	<u>(560)</u>	<u>(560)</u>
Total net assets	<u>209,326</u>	<u>209,326</u>

## Calne Community Transport

### Notes to the Financial Statements for the Year Ended 5 April 2024

#### 16 Analysis of net funds

	At 6 April 2023	Cash flow	At 5 April 2024
	£	£	£
Cash at bank and in hand	45,498	(21,620)	23,878
Net debt	45,498	(21,620)	23,878
	45,498	(21,620)	23,878

## Calne Community Transport

### Detailed Statement of Financial Activities for the Year Ended 5 April 2024

	2024	2024	
	<b>Unrestricted funds</b>		<b>Total 2023</b>
	<b>General</b>	<b>Total</b>	<b>Total</b>
	£	£	£
<b>Income and Endowments from:</b>			
Donations and legacies (analysed below)	2120	2120	857
Charitable activities (analysed below)	309,211	309,211	208,299
Investment income (analysed below)	347	347	21
Total income	<u>311,678</u>	<u>311,678</u>	<u>209,178</u>
<b>Expenditure on:</b>			
Raising funds (analysed below)	(0)	(0)	(0)
Charitable activities (analysed below)	(188,797)	(188,797)	(160,151)
Total expenditure	<u>(188,797)</u>	<u>(188,797)</u>	<u>(160,151)</u>
Net income	<u>122,881</u>	122881	<u>49,027</u>
Net movement in funds	122,881)	122,881)	(49027)
<b>Reconciliation of funds</b>			
Total funds brought forward	<u>130,108</u>	<u>130,108</u>	<u>80,850</u>
Total funds carried forward	<u>209,326</u>	<u>209,326</u>	<u>130,108</u>

## Calne Community Transport

### Detailed Statement of Financial Activities for the Year Ended 5 April 2024

	<b>Unrestricted funds</b>	<b>2024</b>	<b>Total 2023</b>
	<b>2024</b>	<b>Total</b>	<b>Total</b>
	<b>General</b>	<b>Total</b>	<b>2023</b>
	£	£	£
<b><i>Donations and legacies</i></b>			
Appeals and donations	0	0	0
UK Government grants	<u>2120</u>	<u>2120</u>	<u>858</u>
	<u>858</u>	<u>858</u>	<u>5,812</u>
	<b>2024</b>	<b>2024</b>	<b>Total</b>
	<b>Unrestricted funds</b>	<b>Total</b>	<b>2023</b>
	<b>General</b>	<b>Total</b>	<b>Total</b>
	£	£	£
<b><i>Charitable activities</i></b>			
Primary purpose trading	<u>309,211</u>	<u>309,211</u>	<u>208,299</u>
	<u>309,211</u>	<u>309,211</u>	<u>208,299</u>
	<b>2024</b>	<b>2024</b>	<b>Total</b>
	<b>Unrestricted funds</b>	<b>Total</b>	<b>2023</b>
	<b>General</b>	<b>Total</b>	<b>Total</b>
	£	£	£
<b><i>Investment income</i></b>			
Interest on cash deposits	<u>347</u>	<u>347</u>	<u>21</u>
	<u>347</u>	<u>347</u>	<u>21</u>

## Calne Community Transport

### Detailed Statement of Financial Activities for the Year Ended 5 April 2024

	<b>Unrestricted funds</b>	<b>Total</b>	<b>Total 2023</b>
	<b>General</b>	<b>Total</b>	<b>Total</b>
	£	£	£
<b><i>Raising funds</i></b>			
Wages and salaries	(116214)	(116214)	(82,415)
Insurance	(15698)	(15698)	(12,003)
Telephone and fax	(124)	(124)	(124)
Printing, postage and stationery	(8747)	(8747)	(1382)
Trade subscriptions	(0)	(0)	(0)
Hire of plant and machinery (Operating leases)	(149)	(149)	(149)
Motor expenses	(53196)	(53196)	(36084)
Accountancy fees	(702)	(702)	(1004)
Bank Charges	(169)	(169)	(173)
(Profit)/loss on sale of tangible fixed assets held for charity's own use	6202	6202	
	<b>(188797)</b>	<b>(188797)</b>	<b>(133,334)</b>

	<b>2024</b>	<b>2024</b>	<b>Total 2023</b>
	<b>Unrestricted funds</b>	<b>Total</b>	<b>Total</b>
	<b>General</b>	<b>Total</b>	<b>Total</b>
	£	£	£
<b><i>Charitable activities</i></b>			
Customer entertaining (disallowable for tax)			0)
Depreciation of fixtures and fittings			(25,694)
Depreciation of motor vehicles	(43,663)	(43,663)	(25,694)
	<b>(43,663)</b>	<b>(43,663)</b>	<b>(25,694)</b>