

**ILFRACOMBE & DISTRICT**  
**COMMUNITY TRANSPORT**  
**ASSOCIATION**

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2019**

**CHARITY NUMBER 1174976**

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**APB ACCOUNTANTS LTD**  
**1 – 5 MARKET SQUARE**  
**ILFRACOMBE**  
**EX34 9AU**

**ILFRCOMBE & DISTRICT COMMUNITY TRANSPORT ASSOCIATION**

**CHARITY NUMBER 1174976**

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# **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

## **Legal and administrative information**

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### **Status**

The charity is an incorporated association governed by a constitution dated 4 October 2017 and previously governed as an unincorporated association as charity 279975 by a constitution dated 15 April 1980 and amended on 20 September 1980 and 8 March 1994.

Charity Number                      1174976

Registered office                      4 Avenue Road  
Ilfracombe  
Devon  
EX34 9AT

Trustees	R G Spurway S A Jones D Rogers S Prideaux J Banks	Chairperson Secretary and Treasurer
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Accountants                      APB Accountants Ltd  
1 – 5 Market Square  
Ilfracombe  
Devon  
EX34 9AU

Bankers                      NatWest Bank Plc  
135, High Street  
Ilfracombe  
Devon  
EX34 9HA

National Savings & Investments  
Glasgow  
G58 1SB

Santander  
43 High Street  
Barnstaple  
Devon  
EX31 1HJ

# **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

## **Report of the trustees For the year ended 31 March 2019**

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The trustees present their report and the financial statements for the year ended 31 March 2019. The trustees who served during the year and up to the date of this report are set out on page 1

### **Structure governance and management**

#### *Governing document*

As from 1 April 2018 the Association has run as a CIO, charity number 117496 although the unincorporated charity 279975 is still open. Trustees hold monthly meetings and members have attended training in governance.

The Charity was governed by a constitution dated 15 April 1980 as amended 30 September 1980 and 8 March 1984. The charity had officially changed its name to Ilfracombe & District Community Transport Association and is so registered with the Charity Commission, HM Revenue and Customs and its bankers among others. The Association has had trustee indemnity insurance in place since the beginning of 2008.

#### *Structure*

The charity is an incorporated trust. To comply with Devon County Council requirements for the granting of contracts we began operating as a Charitable Incorporated Organisation (Charity No 1174976) in April 2018. We have kept our charitable objectives, Trustees and other information the same as for Charity 279975 which we intend to keep as dormant.

#### *Trustee selection*

New trustees are voted in by the existing trustees. Additional trustees are actively being sought.

### **Objectives and activities**

#### *Objectives*

The Constitution states that the object of the Association shall be to relieve persons who are handicapped, aged, blind or otherwise disabled by providing suitable and affordable transport which can, where necessary, be door-to-door.

#### *Activities*

We provide transport for the frail and disabled persons of all ages to enable them to attend hospital and other medical-related appointments, shopping trips, social outings, meeting and events etc. The charity is staffed by volunteers, apart from a Fleet Manager who is also a driver and it is a non-profitmaking organisation. Income is by means of a mileage charge for the use of the vehicles which goes towards the running costs, i.e. diesel, maintenance, insurance and administration. Any surplus funds are paid into a separate account towards the cost of replacing vehicles. The vehicles are available for those permitted to use them under Section 19 and section 22 permits within a 45-mile radius of Ilfracombe. They are also available for community groups and private hire when not already booked for our primary purpose.

**Ilfacombe & District Community Transport Association**  
**Charity Number 1174976**

**Report of the Trustees**  
**For the year ended 31 March 2019**

**Personnel:**

The Association has been a charity (unincorporated and incorporated) for 39 years and is run by 5 Trustees who decide policy and take part in the day-to-day operation of the minibus services. There is one full-time Fleet Manager, who also drives, responsible for the servicing and maintenance of the vehicles and oversees the 10 trained part-time drivers who can be called upon when need arises. We took on and trained one new part-time driver during the year. There was a change of the regular trained escort for a school contract and 2 more trained as escorts in addition to driving duties to be available in emergency. One of our passengers has volunteered to help as a booking co-ordinator and there is a part-time paid assistant who helps in administration. Fleet Manager has an input into policy, management meetings are open to all drivers and we welcome their contributions. The Trustees appreciate the support of all who help to make the Association run smoothly

**Achievements and performance:**

The year has continued to be a troubling and anxious one - and continues to be so - because the Government is seeking to implement European Regulation 1071/2009. This has resulted from a challenge by a small number of commercial bus operators that Section 19 and Section 22 permits give CTAs an unfair advantage when bidding against them for contract work. We have played a full part in lobbying our MPs in Torridge and North Devon, in completing reports for Mobility Matters, the national Community Transport Association and replying in full to the Government Consultation document. We have much support from MPs of all parties so are hopeful that we can continue to offer our services to the vulnerable people in our area. There is a Judicial Review coming up (no date yet), the Department for Transport has produced new guide-lines which threaten Community Transport work so we are still in a state of limbo unable to make plans for the future despite being told by the national CTA and Devon County Council to “carry on as usual”.

In the meantime, we continue to run our regular minibus services under Section 19 permits – our Ring and Rides in North Devon and across Torridge, Passenger Clubs and Community Hire although we have curtailed our advertising, expanding services etc. until we know what the future holds. We have had to replace 3 minibuses which were beyond economical repair. The Town Bus service continues under our Section 22 permit and is getting well used. We have 8 minibuses and during the year we purchased an MPV which is used primarily to transport a partially sighted person on his business trips. The cost of repairs and servicing continues to be costly as regulations regarding frequency of safety inspection have been tightened.

## **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

### **Report of the trustees For the year ended 31 March 2019**

#### **Public benefit:**

The Association has as its priority its charitable objectives and ensures that they are fully met. All our services are of community benefit and much appreciated by our passengers. Over the past year our fleet of minibuses drove passengers 11,060,664 miles, some 30 per cent of these journeys took passengers out from their homes to go shopping, also allowing them to socialise. This is especially important to those living in the isolated parts of Torridge in North Devon and for many of these their weekly trip on our minibus is the only way they can get their essentials and is a chance to speak to others. Mrs G who lives on an isolated farm in Huntshaw, among others, frequently expresses her gratitude and praises the driver for the help given. Our regular social outings operating from Ilfracombe and from Lynton allow passengers the chance to get out 'from their four walls' (as expressed by one regular traveler), to enjoy a meal in company and also to recall and talk of times past. We have transported some 45 local community groups to their activities and events, including scouts, brownies, walkers, runners, pensioners to luncheons and meetings, WI and other ladies' groups etc.

#### **Fund-Raising:**

One of our Trustees has responsibility for fund-raising. She aims to have one fund-raising activity per month, and this takes the form of raffles, quizzes, 60s disco nights and taking a stall at local community events for selling hand-knitted articles. Unfortunately, our Fund-raiser has not been in good health during this year but has still been able to organise these events and to raise much appreciated extra funds for us.

#### **Reserves Policy:**

Any surplus at the end of the year is allocated to a Government Investment Account towards the purchase of newer minibuses and, in addition, 3 months' average expenditure is kept in case the Association has to cease operating.

#### **Serious Incidents:**

The Trustees certify that there has been no serious incident to report.

SA Jones  
Trustee

## **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

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### **Independent examiner's report to the trustees on the unaudited financial statements of Ilfracombe & District Community Transport Association.**

We report on the accounts of Ilfracombe & District Community Transport Association for the year ended 31 March 2019 set out on pages 2 to 15.

#### **Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts, you consider that that audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is our responsibility to examine the accounts under section 43 (3)(a) of the Act, as amended: to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7) (b) of the Act, as amended: and to state whether particular matters have come to our attention.

#### **Basis of independent examiner's statement**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with our examination, no matters have come to our attention:

- (i) which gives us reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 41 of the Act: and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have been met.

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**APB Accountants Ltd**

**Independent Examiners**  
**APB Accountants Ltd**  
**1 – 5 Market Square**  
**Ilfracombe**  
**EX34 9AU**

**ILFRACOMBE & DISTRICT COMMUNITY TRANSPORT ASSOCIATION**

**CHARITY NUMBER 1174976**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2019**

		<b>Year Ended</b>	<b>Year Ended</b>
	<b>Notes</b>	<b>31-3-19</b>	<b>31-3-18</b>
<b>Incoming Resources</b>			
Incoming resources from generating funds			
Voluntary Income	<b>2</b>	167,704	158,119
Investment Income	<b>3</b>	502	293
Other incoming Resources	<b>4</b>	<u>5,101</u>	<u>5,721</u>
<b>Total Incoming Resources</b>		<u>173,307</u>	<u>164,133</u>
<b>Resources Expended</b>			
Charitable activities	<b>5</b>	165,156	158,534
Governance Costs	<b>7</b>	<u>2,038</u>	<u>1,971</u>
		<u>167,194</u>	<u>160,505</u>
<b>Net movement in funds</b>		6,113	3,628
<b>Total funds brought forward</b>		<u>147,367</u>	<u>143,739</u>
<b>Total funds carried forward</b>		<u>153,480</u>	<u>147,367</u>

**The statements of financial activities include all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.**

**All of the above amounts relate to continuing activities**



# **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

## **Balance Sheet**

**As at 31 March 2019**

	<b>31/03/2019</b>		<b>31/03/2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>			
Tangible assets		66,165	55,473
<b>Current Assets</b>			
Debtors	2,837		560
Prepayments & accrued income	6,397		6,773
Cash at bank and in hand	<u>81,212</u>		<u>87,583</u>
	90,446		94,916
<b>Creditors: amounts falling due within one year</b>	<u>(3,131)</u>		<u>(3,022)</u>
<b>Net Current Assets</b>		<u>87,315</u>	<u>91,894</u>
<b>Net Assets</b>		<u>153,480</u>	<u>147,367</u>
<b>Funds</b>			
Restricted income funds		0	0
Unrestricted income funds		153,480	147,367
<b>Total funds</b>		<u>147,367</u>	<u>147,367</u>

The financial statements were approved by the trustees on 9<sup>th</sup> July 2019  
And signed on its behalf by

**S A Jones**  
**Trustee**

# **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

## **Notes to financial statements For the year ended 31 March 2019**

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### **1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding period.

#### **1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention, except for the revaluation of certain fixed assets and except for investments which are included at market value, and in accordance with the statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

#### **1.2. Cashflow**

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement because it is a small charity.

#### **1.3 Fund accounting**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specific purpose and which the charity may use for its purpose at its discretion

Designated funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Endowment funds are retained intact and must not be spent.

# **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

## **Notes to financial statements**

**For the year ended 31 March 2019**

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### **1.4 Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be qualified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be qualified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year which it is receivable.

### **1.5 Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

### **1.6 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Motor vehicles	-	Straight line over 6 years
Equipment	-	15% reducing balance method

# **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

## **Notes to financial statements**

**For the year ended 31 March 2019**

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### **2. Voluntary income**

	<b>Year ended 31/3/19 £</b>	<b>Year ended 31/3/18 £</b>
Ring & Ride fares	11,875	25,469
Late Night Bus fares	-	-
Town Bus	13,463	12,453
Private hire	96,316	85,356
Passenger Club fares	3,516	4,406
Grant Income	41,550	27,000
Fund Raising	2,225	2,225
Other grants & donations	664	1,210
Other income	<u>320</u>	<u>-</u>
	<u>167,704</u>	<u>158,119</u>

### **3. Investments income**

	<b>Year ended 31/3/19 Total £</b>	<b>Year ended 31/3/18 Total £</b>
Bank interest received	<u>502</u>	<u>293</u>
	<u>502</u>	<u>293</u>

### **4. Other incoming resources**

	<b>Year ended 31/3/19 Total £</b>	<b>Year ended 31/3/18 Total £</b>
VAT & fuel rebate	<u>5,101</u>	<u>5,721</u>
	<u>5,101</u>	<u>5,721</u>

# **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

**Notes to financial statements**

**For the year ended 31 March 2019**

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## **5. Costs of charitable activities – by fund type**

	<b>Year ended 31/3/19 Total £</b>	<b>Year ended 31/3/18 Total £</b>
Vehicle operation	165,156	158,534

## **6. Costs of charitable activities – by activity**

	<b>Activities undertaken directly £</b>	<b>Support costs £</b>	<b>Year ended 31/3/19 Total £</b>	<b>Year ended 31/3/18 Total £</b>
Vehicle operation	162,325	2,831	165,156	158,534

## **7 Governance costs**

	<b>Year ended 31/3/19 Total £</b>	<b>Year ended 31/3/18 Total £</b>
Independent examiner's fees 2017/18	-	1,278
Independent examiner's fees 2018/19	1,278	-
Trustee's indemnity insurance	<u>760</u>	<u>693</u>
	<u>2,038</u>	<u>1,971</u>

# **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

## **Notes to financial statements For the year ended 31 March 2019**

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### **8. Analysis of support costs**

	<b>Year ended 31/3/19 Total £</b>	<b>Year ended 31/3/18 Total £</b>
Staff costs	180	698
Rent	1,000	1,000
Administration costs and advertising	1,141	1,066
Office costs	450	344
Miscellaneous expenses	<u>60</u>	<u>560</u>
	<u>2,831</u>	<u>3,668</u>

### **9. Employees**

<b>Employment costs</b>	<b>Year ended 31/3/19 £</b>	<b>Year ended 31/3/18 £</b>
Wages and salaries	81,600	74,743
Other costs	<u>-</u>	<u>-</u>
	<u>81,600</u>	<u>66,852</u>

No employee received emoluments of more than £60,000

#### **Number of employees**

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full-time equivalents, was as follows:

	<b>Year ended 31/3/19 Number</b>	<b>Period ended 31/3/18 Number</b>
Drivers	3	3
Others	0	0
Trustees	<u>-</u>	<u>-</u>
	<u>3</u>	<u>3</u>

No remuneration or expenses was paid to the trustees this year

# **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

## **Notes to financial statements**

**For the year ended 31 March 2019**

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<b>11. Tangible fixed assets</b>	<b>Fixtures, Fittings &amp; Equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2018	3,684	106,290	109,974
Additions	612	33,243	33,855
Disposals	<u>-</u>	<u>2,750</u>	<u>2,750</u>
At 31 March 2019	<u>4,296</u>	<u>136,783</u>	<u>141,079</u>
<b>Depreciation</b>			
At 1 April 2018	1,023	53,478	54,501
Charge for the year	<u>491</u>	<u>19,922</u>	<u>20,413</u>
At 31 March 2019	<u>1,514</u>	<u>73,400</u>	<u>74,914</u>
<b>Net book values</b>			
At 31 March 2018	<u>2,661</u>	<u>52,812</u>	<u>55,473</u>
At 31 March 2019	<u>2,782</u>	<u>63,383</u>	<u>66,165</u>
<b>12. Debtors</b>		31/3/19	31/3/18
		£	£
Trade debtors		<u>2,837</u>	<u>560</u>
<b>13. Creditors: amounts falling due within one year</b>		31/3/19	31/3/18
		£	£
Trade creditors		-	-
Accruals and deferred income		<u>3,131</u>	<u>3,022</u>
		<u>3,131</u>	<u>3,022</u>

## **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

**Notes to financial statements**

**For the year ended 31 March 2019**

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### **14. Analysis of net assets between funds**

	<b>Unrestricted Funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Fund balances at 31 March 2019 as represented by:			
Tangible fixed assets	66,615	0	66,615
Current assets	90,446		90,446
Current liabilities	(3,131)		(3,131)
	<u>153,480</u>	<u>0</u>	<u>153,480</u>

### **15. Unrestricted funds**

	<b>At 1 April 2018 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>At 31 March 2019 £</b>
Unrestricted Fund	83,188	172,805	167,194	93,799
Minibus replacement fund	<u>64,179</u>	<u>502</u>	<u>0</u>	<u>(5,500)</u>
	<u>147,367</u>	<u>173,307</u>	<u>167,194</u>	<u>0</u>

### **Purposes of unrestricted funds**

The Unrestricted Fund is for the general operation of the charity.

The Minibus replacement fund is a designated fund for replacing the vehicles. These have a useful life of approximately 6 years. The charity owns a total of nine minibuses, three of these were purchased during this financial year. Net funds have been transferred to this fund from the general fund to provide additional resources for the balance of the cost not funded by grants.



# **Ifracombe & District Community Transport Association**

**Charity Number 1174976**

## **Notes to financial statements**

**For the year ended 31 March 2019**

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### **16. Restricted funds**

	<b>At 1 April 2018 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>At 31 March 2019 £</b>
Minibus Restricted Fund	0	0	0	0

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**Iffracombe & District Community transport Association**

**Charity Number 1174976**

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**The following pages do not form part of the statutory accounts.**

# **Ilfracombe & District Community Transport Association**

**Charity Number 1174976**

## **Detailed statement of financial activities**

**For the year ended 31 March 2019**

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	<b>Year Ended 31/03/2019</b>	<b>Year Ended 31/03/2018</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>		
<b>Incoming resources from generating funds:</b>		
<i>Voluntary income</i>		
Ring & Ride fares	11,875	25,469
Late Night Bus fares	-	-
Town Bus	13,463	12,453
Private hire	96,316	85,356
Passenger Club fares	3,516	4,406
Grants received	41,550	27,000
Fund Raising	624	2,225
Other grants & donations	40	1,210
Other income	<u>320</u>	<u>-</u>
	<u>167,704</u>	<u>158,119</u>
<i>Investment Income</i>		
Bank interest received	<u>502</u>	<u>293</u>
	<u>502</u>	<u>293</u>
<b>Total income resources from generating funds</b>	<u>168,206</u>	<u>158,412</u>
<b>Other incoming resources</b>		
VAT & fuel rebate	5,101	5,721
<b>Total Incoming resources</b>	<u>173,307</u>	<u>164,133</u>

# Ilfracombe & District Community Transport Association

Charity Number 1174976

## Detailed statement of financial activities

For the year ended 31 March 2019

	Year Ended 31/03/2018		Year Ended 31/03/2017	
	£	£	£	£
<b>Charitable Activities</b>				
<b>Vehicle operation</b>				
<i>Activities undertaken directly</i>				
Wages & Salaries	81,600		74,743	
Maintenance	19,065		23,868	
Fuel	26,278		26,369	
Insurance	9,407		7,874	
Other expenses	2,812		1,792	
Loss on disposal of asset	2,750		-	
Depreciation	<u>20,413</u>		<u>20,220</u>	
		162,325		154,866
<i>Support costs</i>				
Staff Training	180		698	
Storage	1,000		1,000	
Booking administration costs	1,141		1,066	
Office expenses	450		344	
Miscellaneous	<u>60</u>		<u>560</u>	
		<u>2,831</u>		<u>3,668</u>
<b>Vehicle Operation total expenditure</b>		<u>165,156</u>		<u>158,534</u>
<b>Total charitable activity expenditure</b>		<u>165,156</u>		<u>158,534</u>
 <b>Governance costs</b>				
<i>Activities undertaken directly</i>				
Independent examiner's fees	1,278		1,278	
Trustee's indemnity insurance	<u>760</u>		<u>693</u>	
		<u>2,038</u>		<u>1,971</u>
Total governance costs		<u>2,038</u>		<u>1,971</u>
Net Incoming/(outgoing) resources for the year		<u>6,113</u>		<u>3,628</u>