

**COMMUNITY TRANSPORT SOUTH LAKELAND**

**(A Company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST MARCH 2012**

**Charity number: 1105221**  
**Company number: 5122372**

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# **COMMUNITY TRANSPORT SOUTH LAKELAND**

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# **COMMUNITY TRANSPORT SOUTH LAKELAND**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2012**

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31st March 2012

### **Reference and Administrative Details**

Charity number	1105221
Company number	5122372
Registered Office	Stricklandgate House 92 Stricklandgate Kendal Cumbria LA9 4PU
Bankers	Yorkshire Bank 7 Stricklandgate Kendal Cumbria LA9 4NB
Solicitors	None appointed

### **Directors and Trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees

The trustees in office during the year were as follows

Chairman	J D Train
Honorary Secretary	C Edmondson
Honorary Treasurer	P Smith
Elected Trustees	J Phillips (deceased January 2012) F Hodson M Bridge G Morgan K Leary

## **COMMUNITY TRANSPORT SOUTH LAKELAND**

### **Structure, Governance and Management**

#### Governing Document

Community Transport South Lakeland is a company limited by guarantee, governed by its Memorandum and Articles of Association (dated 7th May 2004), being formerly an unincorporated charity. It is registered as a charity with the Charity Commission. The liability of each member in the event of winding up shall not exceed £1. On 1st November, 2004, the charity took over the operations of the unincorporated charity Community Transport South Lakeland (Charity No 1043704). All funds and assets were transferred at this date to the limited company.

#### Recruitment and Appointment of Trustees

As set out in the Articles of Association the Chair of the Trustees and the Treasurer are nominated by the Management Committee. Officers must serve for one year and may offer themselves for reappointment. All members are entitled to nominate themselves for appointment as a trustee.

#### Trustee Induction and Training

Newly appointed trustees are shown around the premises to brief them on the activities of the charity and to inform them of their legal obligations under both Charity and Company Law.

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **Objectives and Activities**

The objects of the charity are to provide a community transport service for such of the inhabitants of South Lakeland and its neighbourhood who are in need of such a service because of age, sickness or disability (mental or physical), or poverty, or because of a lack of availability of adequate public passenger services.

### **Achievements and Performance**

#### Charitable activities

Community Transport South Lakeland has continued to deliver voluntary car scheme services throughout South Lakeland.

#### Financial Performance

An operating grant from the County Council, and funds generated by charitable activities, have enabled the Trustees to continue the successful operation of the car schemes.

### **Financial Review**

#### Reserves policy

CTSL makes no financial commitments which exceed the reasonable commitments of funding which have been made by others to CTSL.

## **COMMUNITY TRANSPORT SOUTH LAKELAND**

### **Trustees' Responsibilities in relation to the Financial Statements**

Company law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial period and of its surplus or deficit for the financial period. In doing so the trustees are required to

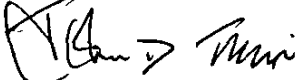
- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 1985. 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.

### **Small Company Provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

On behalf of the Trustees



JD Train (Chairman)

20 June 2012

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY TRANSPORT SOUTH LAKELAND**

I report on the accounts for the year ended 31st March 2012, which are set out on pages 1 to 10

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

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to

examine the accounts under section 43 of the 1993 Act,

to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act, and

to state whether particular matters have come to my attention.

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

My 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 presented with those records. It also includes consideration of any unusual items or disclosures in 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 report**

In connection with my examination, no matter has come to my attention

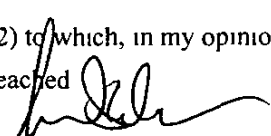
(1) which gives me reasonable cause to believe that in any material respect the requirements

to keep accounting records in accordance with section 386 of the Companies Act 2006, and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
C M Slader  
20 Craig Walk  
Windermere  
LA23 2HB

20 June 2012

# COMMUNITY TRANSPORT SOUTH LAKELAND

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31ST MARCH 2012

	Note	2012 Unrestricted Funds	2011 Total Funds
<b>Incoming resources</b>			
<b>Incoming resources from generated funds:</b>			
<i>Voluntary Income</i>			
Donations and Grants	3	12,364	11,594
<b>Incoming resources from charitable activities:</b>			
Voluntary Car Scheme	3	8,112	10,317
<b>Total incoming resources</b>		<b>£ 20,476</b>	<b>£ 21,911</b>
<b>Resources expended</b>			
<i>Charitable activities</i>			
Voluntary Car Scheme	4	21,484	21,490
<i>Governance costs</i>	4	125	125
<b>Total resources expended</b>		<b>£ 21,609</b>	<b>£ 21,615</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(1,133)</b>	<b>296</b>
<b>Reconciliation of Funds</b>			
Total funds brought forward		2,407	2,111
<b>Total funds carried forward</b>		<b>£ 1,274</b>	<b>£ 2,407</b>

The statement of financial activities includes all gains and losses recognised in the year

The notes on pages 7 to 10 form part of these financial statements

All incoming resources and resources expended derive from continuing activities

# COMMUNITY TRANSPORT SOUTH LAKELAND

## BALANCE SHEET AS AT 31ST MARCH 2012

	Note	2012	2011
<b>Current assets</b>			
Debtors	9	741	2,027
Cash at bank and in hand		<u>1,519</u>	<u>2,042</u>
		2,260	4,069
<b>Creditors:</b>			
Amounts falling due within one year	10	<u>986</u>	<u>1,662</u>
<b>Net current assets / (liabilities)</b>		<u>1,274</u>	<u>2,407</u>
<b>Total assets less current liabilities</b>		<u>£ 1,274</u>	<u>£ 2,407</u>
<b>The funds of the charity:</b>			
Unrestricted funds		<u>1,274</u>	<u>2,407</u>
<b>Total charity funds</b>		<u>£ 1,274</u>	<u>£ 2,407</u>

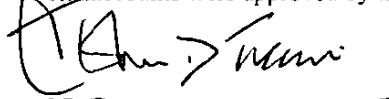
These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006


For the financial year ended 31 March 2012 the Company was entitled to exemption from audit under section 477 (2) of the Companies Act 2006

The members have not required the company to obtain an audit in accordance with section 476

The Trustees acknowledge their responsibilities for ensuring that the Company keeps accounting records which comply with s 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the Company

The accounts were approved by the trustees on 20 June 2012

  
J D Train  
Trustee

  
P Smith  
Trustee

The notes on pages 7 to 10 form part of these financial statements



## **COMMUNITY TRANSPORT SOUTH LAKELAND**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2012**

#### **1 Accounting Policies**

##### **a) Basis of preparation**

The Financial Statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and applicable accounting standards. The principal accounting policies of the charity are as follows:

##### **b) Incoming resources**

Voluntary income including donations and grants are recognised gross where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is only deferred where the donor has specified conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities is recognised as earned (as the services are provided).

The voluntary car scheme is a project operating throughout South Lakeland where volunteer drivers use their own cars to transport passengers for a fixed mileage charge to cover their expenses.

Investment income is recognised on a receivable basis.

##### **c) Donations and voluntary income**

The value of services provided by volunteers is not incorporated into these financial statements.

Gifts in kind, where they are capable of financial measurement, are included in the accounts at their estimated valuation.

##### **d) Resources expended**

Expenditure is incurred when a liability is incurred.

- Costs of generating funds are those costs incurred in attracting voluntary income.

- Charitable activities include expenditure associated with the delivery of services.

- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

##### **e) Tangible fixed assets**

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Office Equipment	4 Years
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##### **f) Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

##### **g) Pensions**

The company offers all employees a 5% employers contribution to their individual pension schemes (after a six month probationary period for new staff). The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable for the year are charged in the profit and loss account.

# COMMUNITY TRANSPORT SOUTH LAKELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2012

### 3 Incoming resources

	2012	2011
<u>Unrestricted Funds</u>		
<i>Voluntary Income</i>		
Grants and Donations		
Donations	306	383
Cumbria County Council	12,058	11,211
	<u>£ 12,364</u>	<u>£ 11,594</u>
Donations arise when drivers do not accept payment in respect of contract travel journeys		
<i>Incoming resources from charitable activities</i>		
Voluntary Car Scheme		
Contract Travel	<u>£ 8,112</u>	<u>£ 10,317</u>

### 4 Resources Expended

<i>Costs of generating funds</i>		
Support Costs	<u>£ -</u>	<u>£ -</u>
<i>Charitable activities</i>		
Voluntary Car Scheme		
Contract Travel	6,312	7,956
Support Costs	15,172	13,534
	<u>£ 21,484</u>	<u>£ 21,490</u>
<i>Governance costs</i>		
Independent Examiner's Fee	<u>£ 125</u>	<u>£ 125</u>

### 5 Trustees' Expenditure

Trustees' emoluments	<u>£ -</u>	<u>£ -</u>
Expenses reimbursed to the trustees	<u>£ -</u>	<u>£ -</u>

## COMMUNITY TRANSPORT SOUTH LAKELAND

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2012

6 Staff Costs	2012	2011
Employee costs during the year		
Salaries	8,911	7,320
Social security costs	254	206
Pension contributions	366	366
	<u>£ 9,531</u>	<u>£ 7,892</u>

### 7 Taxation

The company is exempt from taxation under the provision of Section 505 (1)(C) Income and Corporation Taxes Act 1988, subject to the requirement that the income arises from, and is applied to, charitable purposes only.

### 8 Tangible fixed assets

	Computers, Furniture & Fittings	Total
<b>Cost</b>		
At 31 March 2011	2,000	2,000
Additions	-	-
Disposals	-	-
At 31 March 2012	<u>£ 2,000</u>	<u>£ 2,000</u>
<b>Depreciation</b>		
At 31 March 2011	2,000	2,000
On disposals	-	-
Provided in the year	-	-
At 31 March 2012	<u>£ 2,000</u>	<u>£ 2,000</u>
<b>Net book value</b>		
At 31 March 2012 and 2011	<u>£ -</u>	<u>£ -</u>

## COMMUNITY TRANSPORT SOUTH LAKELAND

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2012

#### 9 Debtors - amounts falling due within one year

	2012	2011
Trade debtors	<u>£ 741</u>	<u>£ 2,027</u>

#### 10 Creditors - amounts falling due within one year

Taxation and social security	417	457
Other creditors	568	1,205
	<u>£ 985</u>	<u>£ 1,662</u>

**COMMUNITY TRANSPORT SOUTH LAKELAND**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2012**

<b>Support costs</b>	<b>2012 Total</b>	<b>2011 Total</b>
Salaries and Pensions	9,531	7,892
Rent & Service Charge	2,598	2,530
Printing and Stationery	647	676
Computer Costs	360	360
Telephone & Internet	618	693
Postage	287	335
Insurance	1,041	973
Bookeeping and Accountancy	90	75
Depreciation	-	-
	<u>£ 15,172</u>	<u>£ 13,534</u>

This analysis does not form part of the statutory accounts