

**RYEDALE COMMUNITY TRANSPORT CIO**  
**(Charitable Incorporated Organisation)**

**Charity Number 1109232**

**ACCOUNTS**

**Year ended 31 March 2019**

**RYEDALE COMMUNITY TRANSPORT CIO**  
**(Charitable Incorporated Organisation)**

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**RYEDALE COMMUNITY TRANSPORT CIO**  
**(Charitable Incorporated Organisation)**

**STATUS AND CHARITABLE OBJECT**

Ryedale Community Transport (formerly Ryecat Limited) officially converted to a Charitable Incorporated Organisation (CIO) on 11 November 2019. This means the charity is no longer registered at Companies House but reports directly to the Charities Commission for England and Wales. The Charity is still the same entity and has the same charity number 1109232 (registered as a charity since 26 April 2005). The Charitable Incorporated Organisation was established by a Constitution adopted on the date of changeover and replaces the Memorandum of Association.

The object of the Charitable Organisation is to provide a community transport service for such of the inhabitants of Ryedale, Scarborough & Whitby and Selby Districts of North Yorkshire and of the City of York, who are in need of such service because of age, sickness or disability (mental or physical), or poverty, or because of lack of availability of adequate and safe public transport services.

Ryedale Community Transport CIO provides various community transport options for the residents of Ryedale including: Ryedale Volunteer Car Scheme, Wheelchair Accessible Travel, Minibus Travel, Wheels2Work Moped Hire and MiDAS training.

**TRUSTEES**

The Trustees are the directors of the charity and those in office during the period were as follows:-

<u>Name</u>		<u>Appointed</u>	<u>Resigned</u>
Hugh Morgan	(Chair from 01/06/19)	28/02/2018	
John Patten		28/02/2018	
Martin Knight	(Chair to 31/05/19)	09/10/2017	
Sharon Conroy		28/01/2015	05/12/2018
Roger Gibbeson		13/02/2017	30/04/2018

New Trustees appointed at the AGM: -

Barry Whitaker	23/01/2019
David Yellen	23/01/2019

New Trustees appointed during the current year: -

Philip Richardson MBE	05/03/2019
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On becoming a trustee, each trustee is given a comprehensive induction pack. This provides background information about the organisation, its constitution, staffing, finance, current activities and the organisation's policies.

**RYEDALE COMMUNITY TRANSPORT CIO**  
**(Charitable Incorporated Organisation)**

<i>Full name of the charity:</i>	Ryedale Community Transport CIO
<i>Registered charity number:</i>	1109232
<i>Registered office of the charity:</i>	2 Minster Court Hugden Way Norton Grove Industrial Estate Norton Malton YO17 9NJ
<i>Independent examiner:</i>	Hardcastle France 30 Yorkersgate Malton North Yorkshire YO17 7AW
<i>Bankers:</i>	Yorkshire Bank Plc 7 Wheelgate Malton North Yorkshire YO17 7HX  CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

**RYEDALE COMMUNITY TRANSPORT CIO**  
**(Charitable Incorporated Organisation)**

**TRUSTEES' REPORT**  
**For the Year Ended 31st March 2019**

The Trustees present their annual report with the financial statements of the Charity for the year ended 31 March 2019.

The financial statements comply with the Companies Act 2006, the Charities Act 2011 and the Statement of Recommended Practice for Charities preparing their accounts in accordance with the financial reporting standard applicable in the UK and the Republic of Ireland (FRS102) (effective 1 January 2015) and with the charity's governing documents.

**GOVERNANCE**

The Board of Trustees met regularly during the year and members have a background of differing special interests in transport activities and hence bring a variety of relevant qualities to the Board membership.

The staffing structure during the year comprised the Chief Officer, Ken Gill; a Finance Manager; a Wheels2Work Co-Ordinator; two part-time Car Scheme Booking Co-Ordinators; ten paid minibus drivers, two passenger assistants and an Administrator. Volunteers continue to donate valuable additional resources, both in administration of the organisation and as volunteer drivers.

**SERVICE OBJECTIVES AND ACTIVITIES**

The Ryedale Car Scheme was established in 1989 and has steadily grown over the years to become one of the largest car schemes in North Yorkshire. This was set up to provide transport, through recruitment and support of volunteer drivers, for people who do not have access to other means of transport. The car scheme continues to meet more than 90% of all requests for transport, although maintaining this level is not an easy task and alternative modes of travel are always under consideration. The membership at the year end stood at 710.

The strategy for the Car Scheme is to continue delivering high quality, affordable, often essential, transport provision for those people who are only suited to personal door-to-door transport, in order to access health related and other personal appointments. We are continuing to operate a trial contract with the NHS Scarborough and Ryedale Clinical Commissioning Group to provide a rural transport service to aid healthcare appointments in the area of Ampleforth & Hovingham.

Ring & Ride a demand responsive service which operated with a wheelchair accessible vehicle in the towns of Malton and Norton. This service helped to release car scheme drivers from some of the requested short journeys, enabling them to take on more of the longer trips to local and regional health services. Unfortunately this service ceased on 30 June 2018, as RCT were unable to secure new funding to replace the lottery funding which came to an end in June.

**RYEDALE COMMUNITY TRANSPORT CIO**  
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**TRUSTEES' REPORT (Continued)**  
**For the Year Ended 31st March 2019**

Fleet Travel is an expansion of Group Travel (first launched in April 2002). Group Travel provided community groups with access to minibuses for their travel needs. The new project provides minibus and wheelchair accessible car (WAV) transport services for individuals, voluntary organisations and community groups at affordable rates. RCT currently operates one wheelchair accessible low-floor bus, one accessible minibus with lift, five regular minibuses and six wheelchair accessible cars. These vehicles are available for hire with a driver or as self drive.

NYCC Contracted Home to School and Special Needs Education services, as well as Scheduled Bus Routes, provide a regular income stream. These contracts provide an essential contribution to overheads and enable the resources of RCT to be more resilient to change.

Wheels to Work was launched in July 2002 to provide a moped loan scheme to people who experience difficulty in accessing employment, education or training. There is currently no upper age limit for eligibility to access this service. This scheme is able to continue as a result of the generosity of Ryedale District Council which, in difficult financial circumstances, continues to grant fund the scheme. The Wheels to Work fleet currently stands at 22 vehicles located in Ryedale, the Borough of Scarborough, the City of York and the Selby District. Potential hirers may be referred by employers, further education providers or other related agencies. In all four districts, the established scheme has a high proportion of self-referrals from potential riders, along with agencies such as Jobcentre Plus. All clients must hold a provisional driving licence and a CBT (Compulsory Basic Training) certificate, which can be organised by the project co-ordinator. An estimated 10,000 journeys are undertaken per year, based on an assumption of two journeys per day, to work or training/education and back, five days per week.

Driver Training and Assessment MiDAS (Minibus Driver Assessment) were delivered in-house by the Chief Officer. As a matter of good practice, all the paid and voluntary minibus drivers undergo this assessment before they take passengers for Ryedale Community Transport work. All drivers whether voluntary or paid are DBS checked. The Chief Officer hold courses for external clients at a small cost.

RYECAT Enterprises Limited is a wholly owned subsidiary of the Charity. It was established on the 8 February 2007. Ryecat Enterprises operated as the social trading arm of the Charity. The company is no longer trading.

The company is registered in England & Wales Registration No: 06091002

**RYEDALE COMMUNITY TRANSPORT CIO**  
**(Charitable Incorporated Organisation)**

**TRUSTEES' REPORT (Continued)**  
**For the Year Ended 31st March 2019**

**FINANCIAL RESULTS**

This year's surplus of £88,831 comprises an operational surplus of £20,295, before transfer between funds, capital funding received of £105,000 and a depreciation charge of £36,464. The capital funding has been used in the year to purchase new vehicles. The grant income is shown in the Statement of Financial Activities (SoFA) in the year and the expenditure is on the Balance Sheet within fixed assets. The balance on these vehicles will be reduced by depreciation over the assets useful economic life.

£15,500 of the Designated Fund together with the surplus from operations was used in the year to purchase new vehicles and fund the construction of a much needed meeting/training room.

The Balance Sheet at 31 March 2019 shows total funds of £345,415, which include £168,253 tangible fixed assets and a bank balance of £169,264. The funds are detailed further in note 22 to the accounts.

A breakdown of the restricted funds, showing movements in year by project and closing balances at 31 March 2019 is shown in note 18 to the accounts.

**RISK ANALYSIS**

The Department of Transport issued a letter in July 2017 outlining changes to section 19 and 22 permits. RCT uses these permits to operate the home to school transport and scheduled bus services. A consultation has been taking place since 2018 by the Department for Transport and the outcome of that consultation may mean that RCT can no longer bid for contracts in the usual way which will mean the loss of a valuable regular income stream. A decision effecting all CT organisations is still awaited but in the meantime RCT are still operating its home to school contracts and scheduled bus services as normal. These contracts are all up for renewal in April 2020.

Funding for the Car scheme and Ring & Ride service from the Lottery Fund ended in June 2018. Since then the Ring & Ride Service has ceased to operate and RCT has expanded the Group Travel service (now Fleet Travel) to incorporate Wheelchair Accessible Car transport.

**FUTURE STRATEGY**

As a result of increased risk and fallout of the Lottery Grant, the Trustees commenced a review of operations in February 2018 and agreed a new Business Plan and four year financial strategy in December 2018. The plan looks outwards to the community with the objective of becoming more sustainable, seeking new business and experimenting with new ideas to help the community with mobility.

**RYEDALE COMMUNITY TRANSPORT CIO**  
**(Charitable Incorporated Organisation)**

**TRUSTEES' REPORT (Continued)**  
**For the Year Ended 31st march 2019**

Ryedale Community Transport CIO is the sole community transport organisation serving the Ryedale District. Ryedale Community Transport CIO provides a support system for smaller community transport providers and underpins the delivery of the NYCC strategy.

**RESERVES POLICY**

The Trustees consider that (unrestricted) cash reserves are required for the following reasons:

- \* To enable Ryedale Community Transport CIO to maintain essential core functions for a period of twelve months and have time to adjust in the event of a significant reduction in anticipated or budgeted income streams, or in the event of a major shift in the pattern of activities.
- \* To provide for unfunded staffing-related costs and for unforeseen compliance costs arising from existing or new legislation and regulations.
- \* To provide funds of last resort in the event of unavoidable cost overruns on activities that cannot be met from restricted funds.
- \* To provide the ability to commission research and development work in the community, to pump-prime new projects and to maintain project continuity in the event of limited short-term funding gaps.
- \* To provide a source of working capital to fund additions and renewals to infrastructure and accommodation, and to provide the means of managing short term cash flow fluctuations. The value of reserves required to meet these risks is estimated at £150,000.

**FUNDING**

Funding comes from two main sources; grants and contractual payments from statutory bodies and fees and charges to service users. A high proportion of funds has been received from statutory bodies; mainly The Lottery Fund, Ryedale District Council and North Yorkshire County Council.

Trustees are appreciative of the funding received from statutory bodies and the confidence in Ryedale Community Transport that this implies. Nonetheless it is felt that Ryedale Community Transport should continue to seek to increase generated income as well as the amount of funding it receives from alternative sources such as charitable trusts and from individuals, groups and firms locally, to help spread the financial risk.



**RYEDALE COMMUNITY TRANSPORT CIO**  
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**TRUSTEES' REPORT (Continued)**  
**For the Year Ended 31st march 2019**

The Trustees wish to thank Ryedale District Council, The Joseph Rowntree Foundation, North Yorkshire County Council, The Wilfred Jackson (Deceased) Will Trust, NJS Creative Ltd and the National Lottery for Grant support during 2018/19. A special thank you to the Kirkby Foundation for the funding of a Wheelchair Accessible Car in April 2018 and The Garfield Weston Foundation for funding three brand new Wheelchair Accessible Cars in November 2018. The Trustees would also like to say a big thank you to the Malton Estates and everyone who made a donation to the Charity in 2018/19 your kind donations help to keep the charity and all its services running.

**RESPONSIBILITIES OF THE TRUSTEES**

Company Law requires Trustees to prepare financial statements for each financial year, which gives a true and fair view of the affairs of the charity and of the incoming resources and application of resources for that year. In preparing these accounts the trustees are required to:

- \* select suitable accounting policies and then apply them consistently;
- \* make judgements and estimates that are reasonable and prudent;
- \* state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- \* prepare the financial statements on the 'going concern' basis, unless it is appropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

**ON BEHALF OF THE TRUSTEES**

Trustee

Dated: 26 November 2019

Trustee

Dated: 26 November 2019

**RYEDALE COMMUNITY TRANSPORT CIO**  
**(Charitable Incorporated Organisation)**

**INDEPENDENT EXAMINERS' REPORT TO THE**  
**TRUSTEES OF RYEDALE COMMUNITY TRANSPORT CIO**

I report on the accounts of the company for the year ended 31 March 2019, which are set out on pages 9-29.

**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 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- \* Examine the accounts under section 145 of the 2011 Act;
- \* To follow procedures laid down in the general directions given by the Charity Commission under section 145(5)b of the 2011 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 statement**

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

- \* Which gives me reasonable cause to believe that in any material respect the requirements
  - (i) to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) 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
- \* to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Laura Dawson FCCA, ACA, CTA, FMAAT  
Hardcastle France  
30 Yorkersgate  
MALTON  
YO17 7AW  
Date: 26 November 2019

**RYEDALE COMMUNITY TRANSPORT CIO**  
(Charitable Incorporated Organisation)

**INCOME AND EXPENDITURE ACCOUNT**  
For the year ended 31st March 2019

		2019	2018
	<u>Note</u>	£	£
INCOME	3	445,654	422,222
ADMINISTRATIVE EXPENSES	4	356,917	378,095
		-----	-----
OPERATING SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE		88,737	44,127
INTEREST RECEIVABLE AND SIMILAR INCOME		94	48
		-----	-----
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE ON ORDINARY ACTIVITIES BEFORE TAXATION		88,831	44,175
TAX ON SURPLUS INCOME	7	-	-
ORDINARY ACTIVITIES		-----	-----
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE FOR THE FINANCIAL YEAR AFTER TAXATION AND RETAINED SURPLUS/(DEFICIT)		88,831	44,175
RETAINED FUNDS BROUGHT FORWARD	18	256,584	212,409
		-----	-----
RETAINED FUNDS CARRIED FORWARD	18	345,415	256,584
		=====	=====

**RYEDALE COMMUNITY TRANSPORT CIO**  
(Charitable Incorporated Organisation)

**BALANCE SHEET**  
As at 31st March 2019

	<u>Note</u>	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	13	168,253	59,247
Investments	14	1	1
		-----	-----
<b>Total fixed assets</b>		168,254	59,248
		-----	-----
<b>CURRENT ASSETS</b>			
Stock		682	650
Debtors	15	44,587	56,203
Cash at bank and in hand	20	169,264	174,749
		-----	-----
<b>Total current assets</b>		214,533	231,602
<b>LIABILITIES:</b> Amounts falling due within one year			
	16	37,372	34,266
		-----	-----
<b>Net current assets</b>		177,161	197,336
		-----	-----
<b>Total assets less current liabilities</b>		345,415	256,584
<b>Provision for liabilities</b>		-	-
		-----	-----
<b>Total net assets</b>	22	345,415	256,584
		=====	=====
<b>THE FUNDS OF THE CHARITY</b>			
Unrestricted funds:			
Designated funds		55,000	70,500
General funds		138,746	118,956
		-----	-----
<b>Total unrestricted funds</b>		193,746	189,456
<b>Restricted funds</b>		151,669	67,128
		-----	-----
<b>Total charity funds</b>	18	345,415	256,584
		=====	=====

**RYEDALE COMMUNITY TRANSPORT CIO**  
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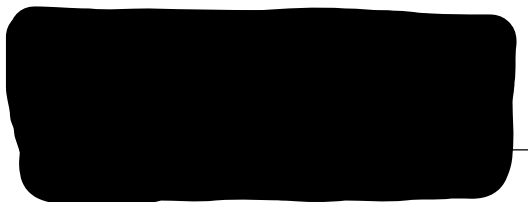
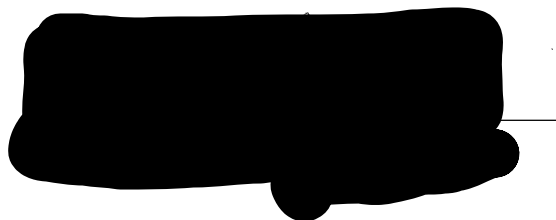
**BALANCE SHEET (Continued)**  
**As at 31 March 2019**

For the year ending 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

ON BEHALF OF THE BOARD



Approved by the Board on 26 November 2019

**RYEDALE COMMUNITY TRANSPORT CIO**  
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31st March 2019

				2019	2018
	<i>Note</i>	Designated Fund	Unrestricted Funds	Restricted Funds	Total
		£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies		-	6,195	12,696	18,891
Charitable activities		-	36,427	231,760	268,187
Other trading activities		-	158,576	0	158,576
Investment income		-	94	-	94
<b>Total income and endowments</b>	<b>3</b>	<b>-</b>	<b>201,292</b>	<b>244,456</b>	<b>445,748</b>
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Costs of generating voluntary income		-	-	2,123	2,123
<b>Charitable activities</b>					
Ryedale Car Scheme		-	-	47,496	47,496
Ryedale Ring & Ride Scheme		-	-	13,916	13,916
Wheels to Work		-	-	71,022	71,022
WAV Development		-	-	16,723	16,723
RCT Governance/Development		-	1,259	13,357	14,616
Group/WAV Travel		-	32,680	3,100	35,780
<b>Other trading activities</b>					
Contract costs		-	151,821	3,420	155,241
<b>Total Expenditure</b>	<b>4</b>	<b>-</b>	<b>185,760</b>	<b>171,157</b>	<b>356,917</b>
<b>Net income/expenditure</b>		<b>-</b>	<b>15,532</b>	<b>73,299</b>	<b>88,831</b>
Transfers between funds	<b>12</b>	(15,500)	4,258	11,242	-
Other recognised gains/losses		-	-	-	-
<b>Net movement in funds</b>		<b>(15,500)</b>	<b>19,790</b>	<b>84,541</b>	<b>88,831</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward		70,500	118,956	67,128	256,584
<b>Total funds carried forward</b>		<b>55,000</b>	<b>138,746</b>	<b>151,669</b>	<b>256,584</b>

Movements in funds are disclosed in Note 22 to the financial statements.

**RYEDALE COMMUNITY TRANSPORT CIO**  
**(Charitable Incorporated Organisation)**

**STATEMENT OF CASHFLOWS**  
**for the year ended 31st March 2019**

	<u>Note</u>	2019 £	2018 £
		-----	-----
Net cash used in operating activities	21	130,411	81,168
		-----	-----
Cashflows from investing activities			
Interest Income		94	48
Sale of tangible assets		12,575	5,799
		-----	-----
Net cash provided by investing activities		12,669	5,847
		-----	-----
<u>Cashflows from financing activities</u>			
Purchase of tangible assets	13	148,565	26,296
		-----	-----
Cash used in financing activities		148,565	26,296
		-----	-----
Change in cash and cash equivalents in the year		(5,485)	60,719
Cash and cash equivalents brought forward	20	174,749	114,030
		-----	-----
Cash and cash equivalents carried forward	20	169,264	174,749
		=====	=====

**RYEDALE COMMUNITY TRANSPORT CIO**  
**(Charitable Incorporated Organisation)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2019**

**1 BASIS OF PREPARATION**

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) and with the Charities Act 2011.

Fund accounting

- \* Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- \* Designated funds are unrestricted funds earmarked by the Board of Trustees for a particular purposes. In the case of RCT they are earmarked for Asset Replacement.
- \* Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

**2 ACCOUNTING POLICIES**

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

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

In preparing the accounts for 2018-19 to apply the accounting policies required by FRS 102 and the Charities SORP FRS 102 it was identified that no restatement of comparative items was required.

**2.2 INCOME**

Income represents resources received in the form of grants, donations and contractual payments to support and promote an effective voluntary sector, and to fund direct charitable activities. The following policies are applied to particular categories of income.

Recognition of income

All incoming resources are included in the Statement of Financial Activities (SoFA) when:

- \* the charity becomes entitled to the resources;
- \* it is more likely than not that the charity will receive the resources; and
- \* the monetary value can be measured with sufficient reliability.



**RYEDALE COMMUNITY TRANSPORT CIO**  
**(Charitable Incorporated Organisation)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2019**

**ACCOUNTING POLICIES *Continued***

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP.

Grants and donations

Grants and donations are recognised in the Statement of Financial Activities (SoFA) when the general income recognition criteria have been met. In the case of performance related grants, income is only recognised in the SoFA when the performance related conditions have been met.

Legacies

Legacies are recognised in the Statement of Financial Activities (SoFA) in the year of receipt.

Government grants

The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation.

Contractual income

Contractual income is included in the Statement of Financial Activities (SoFA) once the goods or service have been provided.

Income from interest

Interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions

Membership subscriptions are received in the nature of a gift and are recognised in Donations and Legacies.

Settlement of insurance claims

Insurance claims are included in the Statement of Financial Activities (SoFA) when the general income recognition criteria have been met and are included as an item of other income.

**RYEDALE COMMUNITY TRANSPORT CIO**  
**(Charitable Incorporated Organisation)**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2019**

**ACCOUNTING POLICIES Continued**

**2.3 EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised in the period in which they are incurred, where there is a legal or constructive obligation committing the charity to pay out resources and the amount can be measured with reasonable certainty. The expenditure is allocated to the particular activity to which the cost relates. Expenditure that includes any VAT which cannot be fully recovered is reported as part of the expenditure to which it relates.

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

Support costs include central functions and are allocated on a basis designed to reflect the use of the resources. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. Agreed percentage based on use of resources as set out in Note 4.

Employment costs have been allocated on the basis of time spent. Other costs have been allocated wherever possible on an actual basis, otherwise in proportion to relevant staff hours.

**Redundancy**

The charity made two redundancy payments during the reporting period, which are charged to the Statement of Financial Activities (SoFA).

**Pension**

The charity operates a defined contribution scheme. Contributions payable for the year are charged to the Statement of Financial Activities (SoFA).

**Operating leases**

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

**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.

**RYEDALE COMMUNITY TRANSPORT CIO**  
**(Charitable Incorporated Organisation)**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2019**

**ACCOUNTING POLICIES Continued**

**2.4 ASSETS**

Tangible fixed assets

Fixed assets (excluding investments) are stated at a cost less accumulated depreciation. Costs of minor additions are not capitalised. Depreciation is provided at the following annual rates in order to write off the cost of each asset over its estimated useful life: -

	<u>Rate</u>	<u>Method</u>
Mopeds	33.33%	Straight line basis
Tucano buses	14.29%	Straight line basis
Vehicles	25%	Straight line basis
Computers & office equipment	25%	Straight line basis
Fixtures & fittings	25%	Straight line basis

Cash at bank and in hand

Cash at bank and 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.

Stock

Stock is valued at the lower of cost and net realisable value.

Debtors

Trade and other debtors have been measured on initial recognition at settlement amount after any trade discounts. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Deferred income

Deferred income is income that is subject to performance-related conditions received in advance of the services required by that condition. Deferred income is released to income in the reporting period in which the performance related or other conditions are met.

**RYEDALE COMMUNITY TRANSPORT CIO**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2019**

**3 INCOME**

	Designated funds £	Unrestricted £	Restricted funds £	2019 Total £	2018 Total £
<u>Donations &amp; Legacies</u>					
General Donations	-	2,195	-	2,195	1,353
Vehicle Asset Donations	-	4,000	-	4,000	-
Ryedale Volunteer Car Scheme - Donations	-	-	3,485	3,485	3,529
Legacies	-	-	-	-	15,000
Donations from Subsidiary	-	-	-	-	9,704
Ryedale Volunteer Car Scheme - Membership	-	-	9,211	9,211	8,331
	<u>0</u>	<u>6,195</u>	<u>12,696</u>	<u>18,891</u>	<u>37,917</u>
<u>Charitable Activities</u>					
Ryedale Volunteer Car Scheme	-	-	27,462	27,462	25,258
Ryedale Ring & Ride Scheme	-	-	2,539	2,539	21,260
Group/WAV Travel	-	34,409	3,100	37,509	19,769
Wheels to Work	-	-	82,235	82,235	65,209
RYECAT Development & Services	-	2,018	15,480	17,498	9,725
WAV Development	-	-	88,000	88,000	-
Big Lottery Grant - Car Scheme/ Ring & Ride	-	-	12,944	12,944	51,397
	<u>-</u>	<u>36,427</u>	<u>231,760</u>	<u>268,187</u>	<u>192,618</u>
<u>Other trading activities</u>					
Contracts	-	158,576	-	158,576	191,687
	<u>-</u>	<u>158,576</u>	<u>-</u>	<u>158,576</u>	<u>191,687</u>
<u>Income from investments</u>					
Interest received	-	94	-	94	48
	<u>-</u>	<u>94</u>	<u>-</u>	<u>94</u>	<u>48</u>
<b>TOTAL INCOME</b>	<u>-</u>	<u>201,292</u>	<u>244,456</u>	<u>445,748</u>	<u>422,270</u>

**RYEDALE COMMUNITY TRANSPORT CIO**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31<sup>st</sup> March 2019

**4 ANALYSIS OF EXPENDITURE & SUPPORT COSTS**

	Basis of Allocation	Ryedale Car Scheme	Wheels to Work	Ring & Ride Scheme	WAV Development	Contracts	Fleet Travel (WAVs & Group)	RCT Governance/ Development & Services	Cost of Generating Funds	Total 2019	Total 2018
		£	£	£	£	£	£	£	£	£	£
<b>Costs directly allocated to activities</b>											
Staff costs	Direct	16,888	15,379	6,108	-	69,087	10,416	-	-	117,878	129,847
Staff recruitment expenses/Redundancy costs	Direct	-	-	4,363	-	-	-	-	-	4,363	-
Volunteer expenses & private miles	Direct	6,873	-	-	-	-	928	-	-	7,801	12,153
Telephones	Direct	949	100	24	-	-	8	-	-	1,081	548
Bank Charges	Direct	-	-	-	-	-	-	62	-	62	65
Provision for Bad Debts	Direct	153	347	-	-	-	144	-	-	644	1,005
MIDAS equipment & materials	Direct	-	-	-	-	96	-	-	-	96	37
Vehicle Insurance	Direct	-	9,306	276	1,260	9,936	2,429	-	-	23,207	22,411
Motoring costs	Direct	833	16,597	491	2,820	34,007	10,706	-	-	65,454	59,159
Vehicle Hire/Lease	Direct	-	-	-	-	-	-	-	-	-	228
Depreciation	Direct	-	5,848	-	13,021	16,729	250	616	-	36,464	28,542
<b>Support Costs allocated to activities</b>											
Management & admin staff	Staff Time	12,000	12,000	1,500	-	14,250	5,250	11,545	-	56,545	83,357
Premises	Usage	3,328	4,939	398	1,246	4,111	822	1,245	974	17,063	16,612
Staff & trustee expenses	Usage	342	512	26	145	452	86	86	86	1,735	887
Volunteer expenses	Usage	77	116	11	23	97	24	19	20	387	558
Training (staff, trustees & volunteers)	Usage	49	73	-	24	61	12	12	12	243	738
Telephones, internet	Usage	284	426	55	87	403	71	86	86	1,498	1,963
Postage, stationery, printing, publicity and office costs	Usage	4,060	3,050	347	981	4,174	859	548	548	14,567	13,287
Insurance	Usage	518	778	56	204	648	129	133	133	2,599	1,898
Accountancy and Professional Services	Usage	783	1,173	133	263	978	191	227	227	3,975	3,944
Other professional & consultant's fees	Usage	223	180	-	12	30	7	6	6	464	481
Card Charges	Direct	9	14	-	5	12	2	2	2	46	-
Misc & disbursements	Usage	127	184	128	47	170	31	29	29	745	375
<b>Total Expenditure</b>		<u>47,496</u>	<u>71,022</u>	<u>13,916</u>	<u>20,138</u>	<u>155,241</u>	<u>32,365</u>	<u>14,616</u>	<u>2,123</u>	<u>356,917</u>	<u>378,095</u>
<b>Basis of allocation</b>											

Management and Administrative staff costs have been apportioned on the basis of staff time spent on an activity. All other support costs have been apportioned using an agreed percentage based on the usage of resources.

**RYEDALE COMMUNITY TRANSPORT CIO**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31st March 2019

**5 ANALYSIS OF RECEIPTS OF GRANTS**

		2019	2018
Analysis of Revenue grant receipts:		£	£
<u>Funding Body</u>	<u>Description</u>		
Ryedale District Council	Wheels2Work and Core funding of the charity via a voluntary sector agreement.	38,700	38,700
Big Lottery Fund	Funding for the Car Scheme and Ring & Ride schemes (ended June 2018).	12,944	51,397
North Yorkshire County Council	Car Scheme funding where current years grant is based on previous years journeys.	11,295	11,640
North Yorkshire County Council	W2W Scheme Access funding for five mopeds in the Scarborough area over three years	9,350	9,900
North Yorkshire County Council	Car Scheme funding on medical journeys and Demand Responsive funding.	6,500	6,936
Wilfred Jackson (Deceased) Will Trust	£10,000 funding for the Volunteer Car Scheme and the new demand responsive WAV project which started in April 2019. (£5,000 deferred to April 2019).	5,000	-
North Yorkshire County Council	W2W Scheme Tracker for Mopeds funding.	2,500	-
Your Consortium (LEP)	W2W Scheme - assisted by funding the start up costs for moped riders.	1,142	-
Joseph Rowntree Foundation	W2W Scheme - assisted by funding the start up costs for one moped rider in York.	303	-
		<u>87,734</u>	<u>118,573</u>

**Analysis of Capital grant receipts:**

<u>Funding Body</u>	<u>Description</u>		
Garfield Weston Foundation	60th Anniversary Grant to purchase three wheelchair Accessible Cars.	78,000	-
North Yorkshire County Council	W2W 50% contribution towards a new W2W Van and 6 110cc Mopeds.	15,000	-
Kirkby Foundation	Grant to purchase a wheelchair Accessible Car.	10,000	-
Ryedale District Council	Contribution to the construction of a new meeting/training Room.	2,000	-
Yorkshire Building Society	Grant to purchase one 110cc Moped.	-	1,990
		<u>105,000</u>	<u>1,990</u>

**RYEDALE COMMUNITY TRANSPORT CIO**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31st March 2019

**6 NET INCOMING RESOURCES FOR THE YEAR**

	2019	2018
	£	£
This is stated after charging: -		
Depreciation	36,464	28,542
Operating lease - equipment	1,110	776
Independent examiner's fees	2,000	2,000
Professional Fees	2,439	1,918
(Profit) on disposal of fixed assets	<u>(5,480)</u>	<u>(4,756)</u>

**7 TAXATION**

The company is accepted as a charity for tax purposes and is exempt from tax on its income or gains to the extent that they are applied for charitable purposes.

**8 PAID EMPLOYEES**

	2019	2018
	£	£
Staff costs were as follows:		
Salaries and wages	164,554	199,377
Social security costs	3,899	6,894
Pension (defined contribution pension plan)	5,970	6,933
	<u>174,423</u>	<u>213,204</u>
Redundancy	4,363	0
	<u>178,786</u>	<u>213,204</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

The average number of employees during the year was as follows:

	2019	2018
	Number	Number
Manager	1	1
Management and administrative support	2	3
Wheels to work	1	1
Car Scheme	2	4
Contracts & Group travel	12	11
	<u>18</u>	<u>20</u>

**RYEDALE COMMUNITY TRANSPORT CIO**  
**(Charitable Incorporated Organisation)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31st March 2019**

**9 TRANSACTIONS WITH TRUSTEES**

The charity trustees were not paid or received any other benefits from employment with the charity or its subsidiary in the year (2018 - £nil). No charity trustee received payment for professional or other services supplied to the charity (2018- £nil). Travel expenses amounting to £335 (2018 - £566) were reimbursed to 2 (2018 - 2) members of the board of trustees for their role as administration volunteers/trustees.

During the year 2 members of the board of trustees (2018 - 2) were actively involved as volunteer drivers on the Car Scheme. Volunteer drivers receive reimbursement at 45p per mile from the car scheme members for their journeys.

**10 DEFINED CONTRIBUTION PENSION SCHEME**

The company operates defined contribution pension schemes on behalf of its employees. The assets of the scheme are held separately from those of the company in independently administered funds. The total charge included in the accounts amounts to £5,970 (2018 - £6,933). At the balance sheet date there were owing contributions of £319 (2018 - £517).

Pension expenses relating to staff allocated to a particular activity have been allocated directly to that activity. Pension expenses relating to management and administration support costs have been allocated using an agreed percentage based on the usage of resources.

**11 RELATED PARTY TRANSACTIONS**

Ryedale Community Transport CIO owns 100% of the share capital of Ryecat Enterprises Limited. Ryecat Enterprises ceased trading in July 2016 and is now dormant.

**12 TRANSFERS BETWEEN FUNDS**

	2019	2018
	£	£
Restricted Funds	11,242	3,300
Designated Fund	(15,500)	12,796
Unrestricted Funds	4,258	(16,096)
	-----	-----
	-	-
	=====	=====



**RYEDALE COMMUNITY TRANSPORT CIO**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31st March 2019

**13 TANGIBLE FIXED ASSETS**

	Motor Vehicles £	Mopeds £	Computer & Equipment £	Fixtures & Fittings £	Total £
<b><u>COST</u></b>					
As at 1st April 2018	318,239	33,347	8,909	-	360,495
Additions - Donated	4,000	-	-	-	4,000
Additions - Purchased	123,900	14,052	760	9,853	148,565
Disposals	(126,501)	(10,859)	(3,803)	-	(141,163)
<b>At 31st March 2019</b>	<b>319,638</b>	<b>36,540</b>	<b>5,866</b>	<b>9,853</b>	<b>371,897</b>
<b><u>DEPRECIATION</u></b>					
At 1st April 2018	266,929	29,502	4,817	-	301,248
Charge for year	30,610	4,026	1,212	616	36,464
Eliminated on disposal	(120,554)	(9,711)	(3,803)	-	(134,068)
<b>At 31st March 2019</b>	<b>176,985</b>	<b>23,817</b>	<b>2,226</b>	<b>616</b>	<b>203,644</b>
<b><u>NET BOOK VALUE</u></b>					
<b>As at 31st March 2019</b>	<b>142,653</b>	<b>12,723</b>	<b>3,640</b>	<b>9,237</b>	<b>168,253</b>
<b>As at 31st March 2018</b>	<b>51,310</b>	<b>3,845</b>	<b>4,092</b>	<b>-</b>	<b>59,247</b>

**14 INVESTMENTS**

Shares in subsidiary undertaking:-

At 31 March 2018 & 2019

1

The investment in the subsidiary undertaking is included at cost. Ryedale Community Transport CIO owns 100% of the share capital in Ryecat Enterprises Limited, a company registered in England and Wales. Ryecat Enterprises Limited is a trading subsidiary, which intends to pay all but a small proportion of its profits to the charity by gift aid. The Company has not traded since July 2016 and is now dormant.

**RYEDALE COMMUNITY TRANSPORT CIO**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31st March 2019

**15 DEBTORS**

	2019	2018
	£	£
Debtors:		
Trade Debtors	19,910	34,545
Prepayments	14,944	13,472
VAT Liability	7,425	1,792
Other debtors	2,308	6,394
	<u>44,587</u>	<u>56,203</u>

**16 CREDITORS: Amounts falling due within one year**

	2019	2018
	£	£
Creditors:		
Trade Creditors	4,841	4,126
Accruals and deferred income	23,313	20,347
PAYE & NIC	2,603	2,845
Other creditors	6,615	6,948
	<u>37,372</u>	<u>34,266</u>

**17 DEFERRED INCOME**

Deferred income is income that has been received in the financial reporting period but the services or performance-related conditions have not yet been met. Deferred income is released to income in the reporting period in which the performance related or other conditions are met.

	2019	2018
	£	£
Balance at the start of the reporting period	8,160	2,646
Amount added in current period	16,000	6,930
Amounts released in current period	(6,603)	(1,416)
Balance at the end of the reporting period	<u>17,557</u>	<u>8,160</u>

**RYEDALE COMMUNITY TRANSPORT CIO**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31st March 2019

**18 MOVEMENTS IN CHARITY FUNDS**

**Analysis of movement in funds - current year**

	1 April <u>2018</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>Transfers</u>	Gains/ <u>(Losses)</u>	31 March <u>2019</u>
	£	£	£	£	£	£
<u>Restricted funds</u>						
Ryedale Car Scheme	23,753	45,428	47,496	8,505	6,437	30,190
Wheels to Work	3,845	82,235	71,022	13,337	24,550	28,395
Ring&Ride Scheme	15,208	10,213	13,916	(11,505)	(15,208)	-
Restricted Core funding	-	15,480	15,480	-	-	-
WAV Development	14,062	91,100	19,823	7,745	79,022	93,084
Capital/Grant Funding	10,260	0	3,420	(6,840)	(10,260)	0
Total restricted funds	<u>67,128</u>	<u>244,456</u>	<u>171,157</u>	<u>11,242</u>	<u>84,541</u>	<u>151,669</u>
<u>Unrestricted funds</u>						
Designated funds	70,500	-	-	(15,500)	(15,500)	55,000
General funds	118,956	201,292	185,760	4,258	19,790	138,746
Total unrestricted funds	<u>189,456</u>	<u>201,292</u>	<u>185,760</u>	<u>(11,242)</u>	<u>4,290</u>	<u>193,746</u>
Total funds	<u>256,584</u>	<u>445,748</u>	<u>356,917</u>	<u>-</u>	<u>88,831</u>	<u>345,415</u>

**Analysis of movement in funds - previous year**

	1 April <u>2017</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>Transfers</u>	Gains/ <u>(Losses)</u>	31 March <u>2018</u>
	£	£	£	£	£	£
<u>Restricted funds</u>						
Ryedale Car Scheme	19,877	58,045	54,169	-	3,876	23,753
Wheels to Work	6,983	65,209	71,647	3,300	(3,138)	3,845
Ring&Ride Scheme	12,594	51,730	49,116	-	2,614	15,208
Restricted Core funding	-	9,675	9,675	-	-	-
WAV Development	-	15,000	938	-	14,062	14,062
Capital/Grant Funding	15,000	0	4,740	-	(4,740)	10,260
Total restricted funds	<u>54,454</u>	<u>199,659</u>	<u>190,285</u>	<u>3,300</u>	<u>12,674</u>	<u>67,128</u>
<u>Unrestricted funds</u>						
Designated funds	48,000	9,704	-	12,796	22,500	70,500
General funds	109,955	212,907	187,810	(16,096)	9,001	118,956
Total unrestricted funds	<u>157,955</u>	<u>222,611</u>	<u>187,810</u>	<u>(3,300)</u>	<u>31,501</u>	<u>189,456</u>
Total funds	<u>212,409</u>	<u>422,270</u>	<u>378,095</u>	<u>-</u>	<u>44,175</u>	<u>256,584</u>

**RYEDALE COMMUNITY TRANSPORT CIO**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31st March 2019**

**18 MOVEMENTS IN CHARITY FUNDS *continued***

Restricted Funds

Ryedale Volunteer Car Scheme - set up to provide transport, through recruitment and support of volunteer drivers, for people who do not have access to other means of transport. Funding is received from the National Lottery Fund and North Yorkshire County Council, with additional income received through NHS contracts, other grant funding, voluntary donations and registration fees. Costs recovered from voluntary and statutory organisations making use of the service are also credited to the fund.

Wheels to Work - is a fund to develop and operate a scheme of leasing mopeds to people who are experiencing difficulty with access to work, training, volunteering or college, because of the lack of suitable public or private transport. The scheme is supported by Ryedale District Council, North Yorkshire County Council, other grant funding and hire charges from users.

Ring & Ride Service - was supported by the National Lottery Fund and North Yorkshire County Council with additional income received through passenger fares. The Big Lottery Grant funding ended on 30 June 2018 and after that date that date the service ceased. It has been replaced by an on demand transport service in Wheelchair Accessible Cars (WAVs).

WAV Development Fund - is a fund to develop a small fleet of wheelchair accessible cars in order to provide an accessible transport service to local groups and residents of Ryedale and the City of York. Five vehicles have been purchased with Funding from The Garfield Weston Foundation, The Kirkby Foundation and through a legacy from the estate of the late Alan Smith. Funding received from NYCC has supported the scheme in its first year. The balance on this fund represents the written down value of the five vehicles.

RDC core funding - Ryedale District Council continues to support Ryedale Community Transport via its Voluntary Sector Agreement which provides a grant towards core funding of the organisation. The largest proportion of this supports the delivery of the Wheels to Work moped loan scheme for Ryedale. The balance of the grant supports the core administration of the other services provided by Ryedale Community Transport for the benefit of Ryedale. residents.

**RYEDALE COMMUNITY TRANSPORT CIO**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31st March 2019**

**18 MOVEMENTS IN CHARITY FUNDS *continued***

Unrestricted Funds

Designated fund - The replacement of vehicles and computer equipment is essential for the continuation of Ryedale Community Transport's operations, so a proportion of the charity's general reserves has been earmarked for the replacement of assets.

General fund - This is the 'free reserves' after allowing for the designated fund. The operations carried out under the general fund are fleet operations. This comprises of Home to School Contracts, Scheduled Bus Services, MiDAS training, Group Travel, Individual Travel and Self drive hire. All carried out using RCTs fleet of Minibuses and Wheelchairs Accessible Cars.

**19 ANNUAL COMMITMENTS UNDER OPERATING LEASES**

As at 31 March 2019 the company had annual operating lease commitments which expire as follows:

	2019	2018
	£	£
Two - five years	26,110	38,717
Under two years	15,015	14,587
	<u>41,125</u>	<u>53,304</u>

RCT currently has four operating leases, two 3 year leases for Printer/photocopiers; a new 5 year lease for telephone handsets and a 5 year lease on the Premises (ending January 2022).

**20 CASH AT BANK AND IN HAND**

	2019	2018
	£	£
Short term deposits	95,489	95,395
Cash at bank and on hand	73,775	79,354
	<u>169,264</u>	<u>174,749</u>

**RYEDALE COMMUNITY TRANSPORT CIO**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31st March 2019

**21 RECONCILIATION OF NET CASH**

	2019 £	2018 £
Net movement in funds	88,831	44,175
Add back depreciation charge	36,464	28,542
Deduct profit on sale of tangible assets	(5,480)	(4,756)
Deduct Gift of vehicle	(4,000)	0
Deduct interest income shown	(94)	(48)
Decrease (increase) in stock	(32)	59
Decrease (increase) in Debtors	11,616	26,029
Increase (decrease) in creditors	3,106	(12,833)
Net cash used in operating activities	<u>130,411</u>	<u>81,168</u>

**22 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<u>Designated funds</u> £	<u>General funds</u> £	<u>Restricted funds</u> £	<u>Total</u> £
Tangible fixed assets	-	47,879	120,374	168,253
Investments	-	1	-	1
Current assets	55,000	104,980	54,553	214,533
Current liabilities		(14,114)	(5,701)	(19,815)
Deferred Income	-	-	(17,557)	(17,557)
	<u>55,000</u>	<u>138,746</u>	<u>151,669</u>	<u>345,415</u>

The General Cash Reserves for 2018/19 are £90,866 of which £78,342 are Cash at bank.

**RYEDALE COMMUNITY TRANSPORT CIO**  
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**INCOME AND EXPENDITURE ACCOUNT**  
**for the year ended 31st March 2019**

	2019	2018
	£	£
<b><u>Income</u></b>		
Donations and legacies	9,680	29,586
Revenue Grants	87,734	118,573
Capital Grants	105,000	1,990
Fees and other earned income	228,549	258,986
Membership subscriptions	9,211	8,331
Interest receivable	94	48
Profit on sale of fixed assets	5,480	4,756
	-----	-----
	445,748	422,270
	-----	-----
<b><u>Expenses</u></b>		
Salaries, National Insurance & pension contributions	174,423	213,204
Redundancy costs	4,363	-
Premises	17,063	16,612
Staff and trustee expenses	1,735	887
Training (staff, trustees and volunteers)	243	738
Volunteer expenses	8,188	12,711
Telephone, fax and internet	2,579	2,511
Postage, stationery, printing, publicity and office costs	14,663	13,324
Insurance	25,806	24,309
Accountancy fees and Professional fees	4,439	4,425
Other fees and miscellaneous disbursements	745	375
Bank/Card Charges	108	65
Bad Debt Provision	644	1,005
Vehicle operating costs	65,454	59,159
Vehicle Hire/Lease	-	228
Depreciation	36,464	28,542
	-----	-----
	356,917	378,095
	-----	-----
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>88,831</b>	<b>44,175</b>
	=====	=====