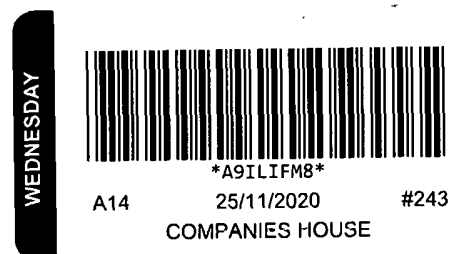


Company No. 07024763

Charity No. 1135063

Brentwood Community Transport

For the Year Ended 31 March 2020



CONTENTS	PAGE
Trustees' Annual Report	3
COVID-19 – Business Operating Assumptions and Risk Statement	5
Reference and Administrative Details	9
Statement from the Independent Examiner	12
Statement of Financial Activities	13
Statement of Financial Position	14
Notes to the Financial Statement	15

Trustees' Annual Report

The Trustees present their report and accounts for the financial year ended 31 March 2020. The report complies with the Charities Act 2011 and the Companies Act 2006, the Memorandum and Articles of Association, the Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 published September 2015. The report and accounts also complies with, and are also prepared to meet the requirements of a Directors' report and accounts for Companies Act purposes.

Brief History

Brentwood Community Transport (BCT) was officially formed in May 2001 and operated under the umbrella of Essex County Council. In 2009, the organisation became independent and a charity. The new organisation was first registered at Companies House in September 2009, and a charity in March 2010. It began trading at the beginning of March 2010 when all employees transferred from Essex County Council to the new organisation.

Objectives and Activities

In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. All income received by the charity has been applied to the provision of the charity's aims.

The BCT's principle objectives can be summarised as follows:

To uphold the principles of the Charity. Namely:

- To provide transport options for anyone who, for whatever reason, is unable to use mainstream public transport. These reasons include but are not limited to age, illness or geographical isolation.
- To assist the charitable work of organisations engaged in promoting social benefits for such persons through the provision of appropriate transport solutions.
- To help minimise social exclusion, by providing affordable mobility accessible transport solutions to needy individuals, and also provide sustainable transport solutions to community statutory and non-statutory organisations.

The main activities comprise the following:

- Accessible Vehicle Service – designed for the residents of Brentwood who are unable to access a standard vehicle due to disability.
- Minibus Brokerage – consists of a pool of vehicles, providing groups with an option of using a vehicle when required without the expense of owning and running a vehicle themselves.
- Social Car Scheme – a service providing local journeys for residents who can access a standard vehicle but are unable to use public transport.
- 808 Shuttle Bus – A local registered Section 22 bus route providing transport for members of the public giving access to Brentwood Community Hospital and local shopping services in Brentwood.
- MIDAS (Minibus Driver Awareness Scheme) training.
- St Helens School – working in partnership with the parents from St Helens school. Providing school transport for rurally isolated children attending St Helens School and unable to access public transport.

Achievements and Performance

In the twelve months ending on 31 March 2020 we achieved the following results (2019 figures are shown in brackets):

- 210 (200) individual members benefitted from our activities
- 28 (26) group members, giving other charitable organisations access to transportation for their events.
- 52,878 (49,607) passenger journeys for the residents of Brentwood.
- St Helens School Service – For the children of St Helens School who are rurally isolated and unable to access public transport. This service was set up in partnership with the parents of the children travelling on the service.
- Main funding from Essex County Council reduced by 14.4%. in 2018 and not re established
- Brentwood Borough Council funding maintained for a further year at the same level as before.
- Renewed our agreement with Basildon Community Transport Services to provide temporary cover for the role of Chief Executive Officer at Basildon. It continues to provide a cost-effective approach and both organisations benefit from resulting synergies.
- The legal Case being brought by private operators against Community Transport services is ongoing. Whilst the outcome is uncertain and, if it were to be declared “unlawful” would

adversely affect the many tens of thousands of people that depend of the services of the Community Transport services throughout the country and in the immediate locality.

- The Department for Transport consultation regarding Section 19/22 permits and EU regulations' consultation is in progress the outcome will be provided in due course, along with the issue of Driver license restrictions for drivers of our 15-seater vehicles (estimated Autumn 2020).

COVID-19 – Business Operating Risk Statement

Preface

As the pandemic escalated, the Government implemented a strict lock-down policy with the most vulnerable members of society shielding. These policies are designed to limit the spread of the virus. As a result, Brentwood Community Transport suspended all passenger services on 24/3/2020.

Operating Environment

In the current financial year (1st April 2020 to 31st March 2021) all qualifying staff (with the exception of the CEO) were furloughed and BCT has participated in the Government's Furlough (job retention) scheme. BCT have continued to pay full salaries to relevant staff in excess of the value of the furlough payments, thereby ensuring staff members suffered no immediate, undue, or unforeseen financial hardship.

Recent Developments

In early September 2020, the Brentwood office has reopened and bus services have resumed, with a reduced service. All parts of the business are operating under the required social distancing provisions and restrictions. Visitors are currently dissuaded from entering the office and bus services operate with a limit on the maximum number of passengers allowed on board at any one time. At the time of writing, social car journeys and day-trips, will not resume for the time being, and this will be reviewed in January 2021.

Immediate Challenges

The Trustees of Brentwood Community Transport believe that, however challenging current conditions are, the Charity provides an essential, viable service to the local community and will continue to do over many years to come.

The Future

The current financial year is likely to remain extremely unpredictable, and therefore immensely challenging, for the Charity. These restrictions on our 'normal, day-today operations' are likely to remain in place for the foreseeable future; certainly, for the remainder of this financial year, and for some considerable period thereafter.

Key operating Assumptions

The following key assumptions have been discussed and agreed by the BCT Trustees as those most relevant and pertinent to the Charity's business and the economic and social environment within which it operates. These assumptions are fundamental to the future outlook and underpin the Charity's future business strategy.

1. Brentwood Community Transport provides an essential public service to the residents of the Borough for whom the Charity provides a unique life-line.
2. Brentwood Community Transport is funded, in part, by grants from Essex County Council and Brentwood Borough Council. This financial support is expected to continue.
3. The services provided by the Charity will gradually be restored to pre-COVID-19 levels and passenger demand will increase.
4. We do not anticipate that there will be a further nationwide lockdown of the magnitude experienced earlier in the year, due to the adverse financial impact on the UK economy. We anticipate that regional lockdowns will replace national lockdowns and become more common.
5. Essex Pension Fund's Funding Strategy Statement published in March 2020 contained detailed information on the state of the Pension Fund. The strategy document noted that;
 - a) the long-term funding objective is to achieve and then maintain assets equal to 100% of the projected liabilities and that,
 - b) in 2019, the date of the last valuation, the funding position was such that assets were 97% of projected liabilities. This is an exceptional result and suggests that Essex Pension Fund is benefitting from prudent advice.

The BCT Trustees believe that it is reasonable to assume that Employer contributions to the pension fund will remain manageable and affordable on an ongoing basis.

6. BCT has benefitted from furlough payments, for relevant staff members, from the Government's Job Retention Scheme, Grants, and Concessionary fares payments. At the same time costs are lower salaries, fuel, & maintenance. We anticipate that this will continue.

Key Operating Risks

The Trustees have a duty to identify and review all risks to which the Charity is exposed (positive and negative) and carry out this duty and ensure appropriate controls are in place and any necessary action is taken to mitigate such negative risks. These

include strong governance, together with clear operating procedures, and, where necessary, focussed training.

There are any number of risks to the operating assumptions listed above. These include, but are not limited to the following.

1. Our assumptions on ongoing funding from Essex and Brentwood Councils' are misplaced.
2. Brentwood and the surrounding areas are subject to an extended local lockdown and the current services we provide are suspended indefinitely.
3. An effective vaccine is delayed beyond the end of 2021.
4. In the event that no suitable vaccine is found and the pandemic lasts much longer than is anticipated it may be necessary to cut costs through staff redundancies to reduce costs. This will impact on the services that we can provide in any post COVID-19 recovery.
5. Trustees believe that the reserves, as set out in this report, will be sufficient to maintain the existing services. Unexpected expenditures would mean that our reserves would fall at a faster rate than anticipated.
6. Financial markets fall significantly and the Essex Pension fund suffers large falls in asset values that results in an above expected increase in Employer contributions.

Financial Review (figures for 2018/19 are shown in brackets.)

This financial year produced an overall deficit of £5,453 compared to a deficit of £11,463 in the prior year.

Total income was £294,705 (£277,553). Total expenditure was £300,158 (£289,016).

The total funds have decreased to £219,049 (£224,502) and comprises General Funds of £191,613 (£200,490) and the value of motor vehicles (after depreciation) of £27,437 (£24,012).

Reserves Policy

Our current policy is to aim to maintain our reserves to provide six months of cover. The level of General Funds (Total Funds less Motor Vehicles) of £191,613 expressed in relation to expenditures of £300,159 equates to 7.7 months (last year, 8.3 months).

Given the current climate, with the uncertainty regarding the level of future funding, and, critically, the Department of Transport consultation on permit 19/22 uses, the Trustees feel that the maintaining of a higher level of reserves remains prudent.

Trustees believe that the reserves, as set out in this report, will provide sufficient resources to provide sufficient working capital for our needs and allow us to maintain the existing services.

Plans for the Future

In prior years we have looked for opportunities to increase and improve the services we provided to residents. However, in the current climate, we believe that it is prudent to focus more on maintaining, as much as possible, the existing services. If and when, conditions improve, we may return to the Charity's long-standing objectives.

Structure, Governance and Management

The company is governed by its Memorandum and Articles of Association incorporated on 21st September 2009 and subsequently amended by resolution at an Annual General Meeting, held on 16th July 2012.

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. The Management Committee, together with the Chief Executive Officer, meet at least four times a year. The Management Committee is responsible for the strategic direction and policy of the charity.

New Trustees are sought either through advertisements in the local press or introduced via networking and all applicants are interviewed. Skills matching forms an important part of the selection process. Three of our Trustees are Councillors for Brentwood and provide invaluable local knowledge/links. One of these, Keith Parker, was appointed to the board by Brentwood Borough Council.

The Chief Executive Officer is responsible for the day-to-day operational management of the Charity. At the start of the financial year, the Company employed two full time staff: one Chief Executive Officer and an Assistant Co-ordinator. Eight Minibus Drivers together with one Administrator were employed on a part time basis. In addition to their strategic and governance roles, the Trustees support the operations and the Chief Executive Officer through supervision and application of their expertise in business. At the end of the financial year, the Company employed two full time staff (Chief Executive Officer and Assistant Co-ordinator) and nine part time staff (two Administrators and seven Minibus Drivers).

Statement of Trustees' Responsibilities

The Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income or expenditure, for the year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments 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; and
- Prepare the financial statements on a going-concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

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

Reference and Administrative Details

Trustees

David Minns, Chairman
Steven Nicholls, Treasurer
John Lutchmiah, Secretary
Keith Parker
Phil Myott

Employees

Tina Tickner, CEO
Denise Terry-Roberts, Assistant Co-ordinator
Megha Gupta Administrator
Kelly Reilly, Administrator
Tom Ellingford, Paid Driver
Jean Elliott, Paid Driver
Barrie Hindley, Paid Driver
Stephen King, Paid Driver
Mike Torrington, Paid Driver
Bryan Weal, Paid Driver
Trevor York Paid Driver

Trustees who left or joined the board during this financial year:

None

Charity Number: 1135063

Company Number: 07024763

Registered

& Principal Office: Pepperell House,
44 High Street,
Brentwood.
CM14 4AJ

Primary Bankers CAF Bank Limited
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent.
ME19 4JQ

Independent Examiner John Eke F.C.I.E.
168 Dragon Road,
Salisbury Village,
Hatfield,
Herts.
AL10 9N

Acknowledgements and thanks

Sincere thanks go to all our staff and everyone who has contributed to the success of this organisation in whatever way, with a special thanks to all of our volunteers:

Social Car Drivers:

Paul Alden	Sheena Beadle	George Civil	Brenda Dael
Peter Gredley	Sue McClure	Roy Mason	Betram May
Ron Palmer	Jill Rivett	Clive Waddington	Jack Young
Tony Stevens	Francesco Cabras	Ivan Armstrong	

Minibus Drivers:

Paul Bonnet	Paul Burton	John Cousins	Steve King
Malcolm O Dell	Cliff Eighteen	Bryan Shedel	Cliff Poppy
Alison Moore	Simon Whaley	Malcolm Saddlington	Alan Lewis

Office:

Pam Ellingford	Dian McGowan	Iain Robertson	Dave Simms
----------------	--------------	----------------	------------

Volunteers leaving:

Roger Skillen

Iris Skillen

Steven Swaine

Brian Lloyd

Dave McGuinness

Mark Elliott

Dave Simms

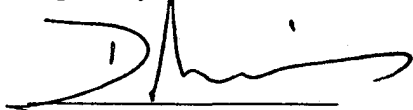
Alan Skene

Driver volunteers mean we can provide many more journeys than would be possible with just paid drivers. Social car drivers use their own vehicles to provide local journeys and assistance for residents who can access a standard vehicle but are unable to use public transport; whereas Minibus drivers use our vehicles for the same purposes, except cannot access a standard vehicle, but are also able to cover absences of paid drivers.

Office volunteers provide invaluable support in the areas of finance and statistics.

Overall our volunteers give over 7,010 hours of their time in a year, which is the equivalent of over 4 FTEs.

Signed by order of the Trustees



David Minns - Chairman

Independent Examiner's Report to the Trustees of Brentwood Community Transport.

I report to the Charity Trustees on my examination of the accounts of the company for the year ended 31 March 2020, and which are set out on the subsequent pages.

Responsibilities and basis of report

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

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

Independent Examiner's Statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a member and Fellow of the Association of Charity Independent Examiners which is one of the listed bodies.

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

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

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

John Eke 

Fellow of the Association of Charity Independent Examiners

168 Dragon Road, Hatfield, Herts. AL10 9NZ

Date: 14th October, 2020

Statement of Financial Activities for the Year Ended 31 March 2020

	Unrestricted Funds		Restricted Funds		Total Funds	
	2020 £	2019 £	2020 £	2019 £	2020 £	2019 £
Income and endowments from:						
Income from Investments	3,045	2,676	-	-	3,045	2,676
Donations and legacies	7,166	4,879	-	-	7,166	4,879
Charitable Activities	<u>284,494</u>	<u>269,999</u>	-	-	<u>284,494</u>	<u>269,999</u>
Total	294,705	277,553	-	-	294,705	277,553
Expenditure on:						
Charitable activities	300,158	289,016	-	-	300,158	289,016
Total	300,158	289,016	-	-	300,158	289,016
Net Income (Expenditure)	(5,453)	(11,463)	-	-	(5,453)	(11,463)
Net Movement in Funds	(5,453)	(11,463)	-	-	(5,453)	(11,463)
Reconciliation of Funds:						
Balances b/f	224,501	235,964	-	-	224,501	235,964
Balances c/f	219,048	224,501	-	-	219,048	224,501

This SOFA incorporates an Income and Expenditure account as required under the Companies Act 2006.

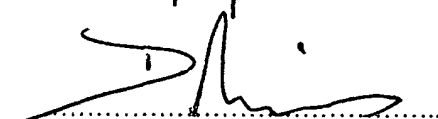
Statement of Financial Position as at 31 March 2020

		2020	2019
	Further Details	£	£
Fixed Assets			
Tangible assets	4	27,437	41,981
Current Assets			
Debtors	5	10,212	11,112
Cash at bank		220,439	209,592
VAT recoverable		<u>757</u>	<u>757</u>
		230,651	221,461
Creditors	6	(34,322)	(38,940)
Amounts falling due within one year			
VAT Liability		<u>(4,717)</u>	-
Total Current Liabilities		<u>(39,039)</u>	<u>(38,940)</u>
Net Current Assets		<u>191,612</u>	<u>182,521</u>
Total Assets less Current Liabilities		<u>219,049</u>	<u>224,502</u>
Represented by Funds and Reserves:			
Restricted Funds	7	-	-
Unrestricted Funds:			
Designated Fixed Assets Fund	7	27,437	24,012
General Funds		<u>191,613</u>	<u>200,490</u>
Rounding Adjustment		-1	
Total Charity Funds		<u>£219,049</u>	<u>£224,502</u>

For the year ending 31/03/2020 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 of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with Financial Reporting Standard FRS 102.

This report and financial statements were approved by the members of the committee on 5/10/20 and are signed on their behalf by:



David Minns (Chairman)

Company Registration Number: 07024763. Charity Number: 1135063

Notes to the Financial Statements

Year Ended 31 March 2020

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with Accounting and Reporting by Charities: Statement Of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 published in September 2015 and comply with the Memorandum and Articles of Association of the Company and the Companies Act 2006.

Income and endowments

Income from donations and grants, including capital grants, is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably, except as follows:

- a) when donors specify that donations and grants given to the charity has a time related condition and must be used in future accounting periods, the income is deferred until those periods.
- b) when donors impose pre-conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

When donors specify that donations and grants, including capital grants, are for a particular, restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources as restricted funds when receivable.

Expenditure

All expenditure is accounted for on an accruals basis. VAT is generally not included in expenditure as VAT is recoverable on the basis that passenger transport is zero-rated. Some expenditure, however, is outside the scope of VAT and as this VAT is not recoverable it is included in expenditure.

Governance

These costs relate to compliance with statutory requirements.

Depreciation

Major expenditure on tangible fixed assets costing over £500 will be capitalised. The cost of other items is written off as incurred.

Depreciation is calculated so as to write off the cost of the asset, less its estimated residual value, over the useful economic life of that asset on a straight-line basis as follows:

Annual Rate	
Office equipment	33.33 / 50%
Furniture & fittings	20%
Motor vehicles	20%

Taxation

The company is a charity within the meaning of section 505 of the Income and Corporation Taxes Act 1988. Accordingly, the company can claim relief from taxation in respect of income or capital gains received, to the extent that such income or gains are applied to exclusively charitable purposes.

The majority of our transportation income is zero rated with regard to VAT. This is in line with VAT Notice 744A March 2002 which allows zero rating when the vehicles used are designed or adapted to carry not less than ten passengers.

2. Income and Endowments from Charitable Activities

	Unrestricted	Restricted	Total	Total
			2020	2019
	£	£	£	£
Grants	110,755	-	110,755	109,568
Fares, Contracts, & Donations	133,719	-	133,719	116,186
Membership (Minibus & Social Car)	2,561	-	2,561	2,684
Other (Basildon CT)	42,363	-	42,363	42,640
Miscellaneous (Bank Income)	3,045	-	3,045	2,676
D/Assessments	<u>2,263</u>	-	<u>2,263</u>	<u>3,800</u>
Total	<u>294,706</u>	-	<u>294,706</u>	<u>277,553</u>

2.1. Grants

	Unrestricted	Restricted	Total	Total
			2020	2019
	£	£	£	£
General (Essex County Council)	59,853	-	59,853	59,853
General (Brentwood B. Council)	26,536	-	26,536	26,536
Essex Community Foundation	11,000	-	11,000	3,667
BSOG (2015/16)	600	-	600	-
NHS	-	-	-	11,193
898 Funding Grant	1,007	-	1,007	-
ECF AVS Grant	4,628	-	4,628	-
ECF Development Officer Grant	<u>2,422</u>	<u>-</u>	<u>2,422</u>	<u>-</u>
Sub Total	106,046	-	106,046	104,749
BSOG	<u>4,709</u>	<u>-</u>	<u>4,709</u>	<u>4,819</u>
	<u>110,755</u>	<u>-</u>	<u>110,755</u>	<u>109,568</u>

2.2. Fares, Contracts and Donations

	2020	2019
	£	£
808 Route	3,982	3,946
St Helen's School	14,087	13,082
Fare Income & Concessionary	108,484	94,279
Donations	<u>7,166</u>	<u>4,879</u>
Totals	<u>133,719</u>	<u>116,186</u>

2.3. Membership

	2020	2019
	£	£
Social car	1,985	2,169
Minibus	<u>576</u>	<u>515</u>
	<u>2,561</u>	<u>2,684</u>

2.4. Other Incoming Resources

	2020	2019
	£	£
Bus Services Operating Grant	4,709	4,819
Driver Assessments	2,263	3,800
Contract with Basildon CT	42,363	42,640
Bank Interest	<u>3,045</u>	<u>2,676</u>
	<u>52,380</u>	<u>53,935</u>

3. Expenditure on Charitable Activities

	2020	2019
	£	£
Staff Costs	197,567	181,746
Volunteer reimbursements	12,082	14,266
Premises – rent	2,760	2,760
Vehicle running costs:		
Licences, hire, insurance, b/down cover	843	1,647
Maintenance & Insurance	39,775	38,566
Fuel	14,722	15,391
Other	2,036	2,177
Legal & Professional	3,516	2,290
Office:		
Stationery & printing	837	1,059
Computer costs	7,472	7,974
Other Miscellaneous Payments	4,005	4,093
Independent examination	-	-
Depreciation	<u>14,544</u>	<u>17,046</u>
	<u>300,159</u>	<u>289,016</u>

3.1. Staff Costs:

	2020	2019
	£	£
Gross salaries	154,473	153,241
Employer NI	6,789	6,722
Employer Pension	35,287	20,934
NEST Pension	634	354
Clothing	83	494
Training	<u>300</u>	<u>-</u>
	<u>197,567*</u>	<u>181,746</u>

*Including the payment of £42,363 received from Basildon Community Transport relating to the payment for the provision of shared CEO Services reduces the total Staff Costs relating specifically to BCT to £155,204 (Point 2.4).

3.2. Staff Nos:	2020		2019	
		FTE		FTE
Full time	6	6	2	2
Part time	<u>1</u>	<u>1</u>	<u>10</u>	<u>3.5</u>
Total	7	7	12	5.5

4. Tangible Assets

When the Charity was formed in 2010 the Tangible Assets forming the transfer, were valued at zero for the purposes of the accounts. These Tangible Assets were gifted to the Charity by Essex County Council and other assets were either loaned by Brentwood Borough Council or are at an age that they would be fully depreciated. Subsequently tangible assets acquired by the Charity (since 2010) were introduced into the accounts at their actual cost and will be written off at their disposal (sold or scrapped).

	Computer Equipment		Motor Vehicles		Combined Totals	
	2020	2019	2020	2019	2020	2019
	£	£	£	£	£	£
Costs as at start of year	3,770	3,770	188,742	170,774	192,512	174,544
Additions	-	-	-	17,968	-	17,968
Costs as at end of year	<u>3,770</u>	<u>3,770</u>	<u>188,742</u>	<u>188,742</u>	<u>192,512</u>	<u>192,512</u>
Depreciation as at start of year	3,770	3,597	146,761	129,888	150,531	133,485
Charge in year	-	173	14,544	16,873	14,544	17,046
Depreciation as at end of year	<u>3,770</u>	<u>3,770</u>	<u>161,305</u>	<u>146,761</u>	<u>165,075</u>	<u>150,531</u>
Rounding						
Carrying Value	0	0	27,437	41,981	27,437	41,981

5. Debtors

	2020	2019
	£	£
Trade Debtors	5,264	6,237
Other debtors	2,400	2,400
Prepayments	<u>2,548</u>	<u>2,475</u>
	<u>10,212</u>	<u>11,112</u>

6. Creditors: Amounts falling due within one year

	2020 £	2019 £
Other creditors	11,780	9,619
Deferred income	<u>22,542</u>	<u>29,321</u>
	<u>34,322</u>	<u>38,940</u>

7. Movement of Funds

	<u>Unrestricted Funds</u>		Restricted Funds	Total Funds
	General Funds	Designated Fixed Assets Fund		
	£	£	£	£
Brought forward 01 April 2019	200,490	24,012	-	224,502
Incoming Resources	294,705	-	-	294,705
Expenditure	(300,158)	-	-	(300,158)
Transfers	(17,968)	17,968	-	-
Transfer of depreciation	<u>14,544</u>	<u>(14,544)</u>	-	-
Carried forward	<u>191,613</u>	<u>27,436</u>	-	<u>219,049</u>

The Designated Fixed Assets Fund represents the cost of fixed assets less depreciation. Movements (depreciation and transfers) for the prior year are applied at the start of each new financial year.

Any impairment losses are assessed and recognised as expenditure in the SOFA

8. Capital Commitments

There were no capital commitments, either authorised or contracted.

9. Contingent Liabilities

None.