



COMMUNITY TRANSPORT ASSOCIATION UK

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2025

Charity Number (England & Wales): 1002222

Charity registered in Scotland: SC038518

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TRUSTEES REPORT

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1. OUR PURPOSES AND ACTIVITIES

The Community Transport Association (CTA) is a UK member-led charity providing leadership, training, advice, and operational support to transport related charities, community groups and social enterprises in England, Scotland, Wales, and Northern Ireland. We support and advocate on behalf of our members so they can deliver innovative and flexible transport solutions to achieve social change and remove transport barriers facing their communities.

CTA promotes community transport sector excellence through training, resources, publications, advice, events, consultancy, and project support on voluntary, community, and accessible transport. We amplify the voice of community transport providers in building stronger, more inclusive, and sustainable communities through transportation, across the UK.

Our mission is to lead a thriving and sustainable community transport movement in the UK, and our vision is a world where everyone in their communities can access transport that meets their needs. Our values are:

- **Leadership:** We provide leadership by acting as a unified voice for our members, representing their interests and concerns to government bodies, and offering resources and training. CTA fosters collaboration, promotes standards of excellence, and empower our members to champion transport solutions in their local communities.
- **Integrity:** We are honest and transparent in our decision-making processes, and are accountable to our members, funders, and key stakeholders. CTA is committed to upholding the standard we set for the Community Transport (CT) sector and continue to identify ways of improving our culture, operations, and services to better support the sector.
- **Equity:** We actively promote an inclusive culture of equality, diversity and respect through advocacy, education, collaboration and other initiatives aimed at ensuring that transport services are accessible and fair for all members of the community.
- **Excellence:** At CTA, we are committed to maintaining high standards in our service delivery and we advocate for members to champion these standards, including performance metrics, regular maintenance of vehicles, safety protocols for drivers, passengers and road users, and compliance with regulatory frameworks. In doing so, we recognise and celebrate the transformative power of working together to co-develop transport solutions.
- **Environmental sustainability:** We will understand the environmental impacts of our work and that of our members and seek to minimise these for the long term good of the communities we serve.

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Our work is underpinned by 4 pillars:

1. **Membership Services:** As a member-led organisation, we operate with a strong focus on engaging and involving our member organisations and individuals in our decision-making processes and activities. In addition, we identify and seize opportunities to champion our members' vital and essential work to strengthen the community transport sector.
2. **Advice & Support:** We provide comprehensive advice and guidance to people and organisations delivering community transport across the UK. Our advice and support team provides up-to-date information on regulations and policies, resources and toolkits, funding support, and best practices so that our members can thrive and serve their communities effectively.
3. **Policy, Research & Campaigns:** We contribute to the formation of public policy that affects our members and the CT sector and show how better outcomes can be achieved for people and communities with accessible and inclusive transport. We play a multifaceted role in influencing policy and research that impacts our members. By actively engaging with government bodies in England, Wales, Scotland and Northern Ireland, conducting research, and advocating for the interests of our members, CTA helps to shape policies and regulations that support community-focused transport services.
4. **Training:** We manage a national programme of quality-assured education and training for the CT sector. CTA offers training, workshops and webinars to help members enhance their skills and knowledge on transport services, regulatory frameworks, safety and customer service.

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2. ACHIEVEMENTS AND PERFORMANCE

Membership

In 2024–2025, CTA had 1,279 active members, including CT operators from across the UK. While most are based in England (see Table 1), we continue to have good representation across all four nations.

England	Scotland	Wales	Northern Ireland
72%	13%	7%	8%

Table 1: Breakdown of CTA membership by country

Most members are smaller organisations, with 27% having a turnover under £25,000. Over half operate below £250,000. Larger members those with a turnover above £500,000 often provide community transport as one part of a broader service.

On 1 April 2024, CTA launched an updated membership offer, including a new permit-only category for organisations running closed group transport.

141 new organisations joined this year a 58% increase from 2023–24. Of these, 31% chose the permit-only category, with 37% of those not-for-profit members reporting a turnover over £1 million. Among full members, most had a turnover under £25,000.

This growth shows the new structure is helping us reach both small and large organisations, making membership more accessible and relevant. It supports our aim to grow a diverse membership and ensure all not-for-profit operators run safe, legal services.

We also launched a new commercial affiliate offer. So far, 22 affiliates have joined, including a free option for members and not-for-profits. They offer access to services like vehicle hire, consultancy, IT support, fuel cards, and training. Our first formal partnership, with WRS and BDS Insurance, offers competitive insurance to members.

Permits

CTA continues as a designated body issuing Section 10B and Section 19 permits. In 2024/25, we issued:

- 1,714 Section 19 permits to 358 members (a 34% increase)
- 53 Section 10B permits to 20 members (up from 2 last year)

We have had positive feedback on the updated online application and guidance, which have made it easier for members and improved processing times. We have also started running information sessions for permit holders, beginning with one focused on Section 19 permits.

We continue to work closely with the Office of the Traffic Commissioner and DfT to review standard Section 19 and 22 guidance and address wider permit issues affecting our sector.

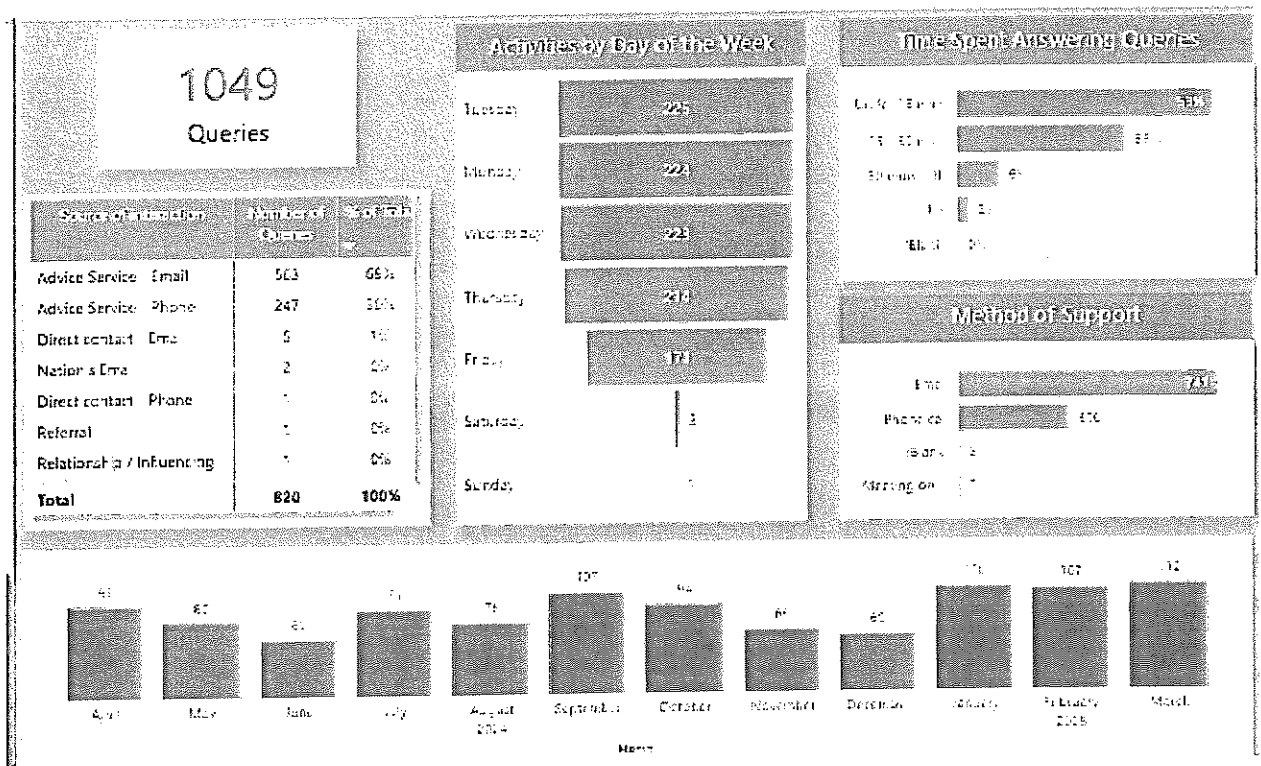
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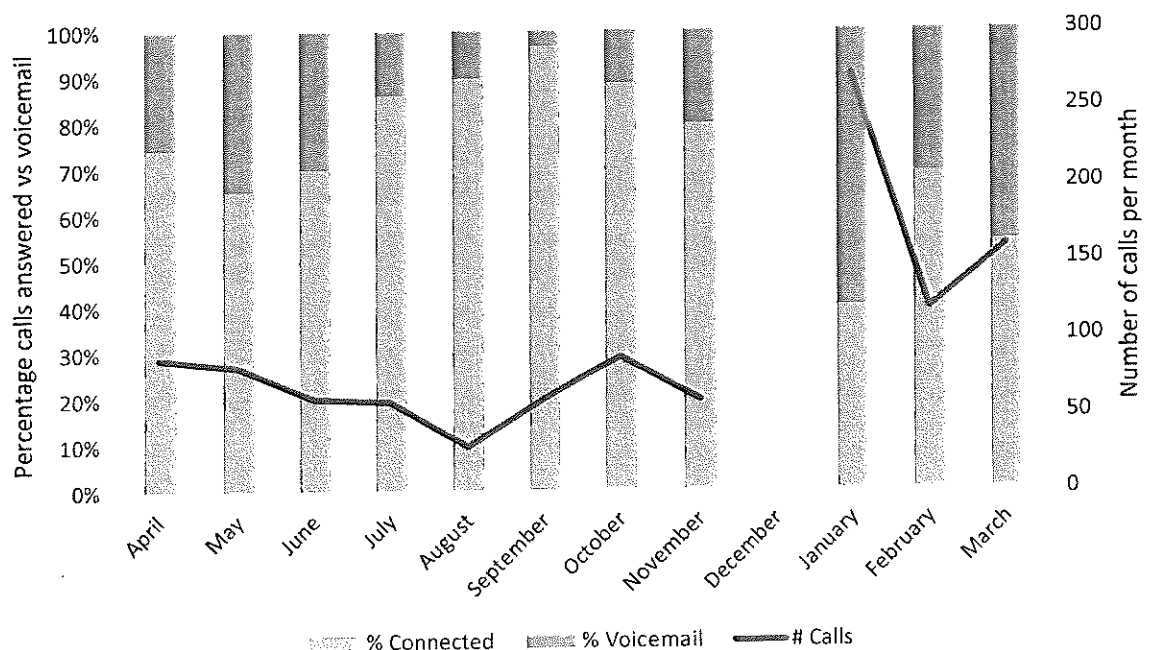
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Advice & Support

The activity of CTA's advice line during 24/5 is summarised below:



Advice calls - number, % answered and % voicemail



(Due to transition from one phone provider to another, CTA do not hold data for December 2024)

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CTA's Advice & Support pillar continues to strengthen and is now embedded as a way of working across all four nations of the UK. The team collaborates, brings forward ideas, shares projects and knowledge, and seeks support across the team according to our member and stakeholder needs via weekly meetings, bimonthly 'sprints' focusing on resource development, and quarterly pillar meetings to review, evaluate, and plan. Our focus is informed by national and pillar priorities, to avoid duplication and maximise efficiency.

Our top 3 queries for 2024/25 focused on:

- Operation
- MiDAS training
- Section 19 permits

These topics represented more than 51% of the queries managed by the advice team. This intelligence – generated by our investment in our new CRM – will allow us to more effectively plan our support for operators in 2025/26 and beyond.

We hosted 10 community building sessions (CBS) in 2024/25, with topics including:

- Succession planning (launching a new resource developed by team Wales)
- Perceptions of CT (highlighting team England's partnership with the University of Manchester)
- Fuel cards (linked to our emerging partnership with the Fuel Store)
- CT week

We continue to iteratively improve our CBS offer, using member feedback and external priorities to shape the session topics. Attendee numbers are now consistently high and include a range of regular attendees as well as some new faces every month, showing our wider and earlier marketing of sessions is taking effect.

Work on improving and refining our approach to downloadable resources has been negatively impacted by fluctuating capacity in our Marcomms function, so while content continues to be updated we have not yet managed to transition all assets to the new CTA branding – this will become a 2025/26 priority.

We currently have 70+ toolkits, guides, templates, and advice papers available for download across the Advice & Support pages to support safe and legal operation, governance, funding, and a wide range of other topics. New resources are being created in the bimonthly sprints based on demand identified nationally and via the advice line; current projects include:

- Vehicle purchase and leasing guides (in partnership with our commercial affiliates)
- Community bus routes and S22 (England deep dive)
- Dementia and CT (linked to dementia training)
- 'Before you Begin' essentials checklist

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Policy, Research & Campaigns

This year, we reframed this pillar as Policy, Research and Campaigns, with the third element added to better reflect CTA's renewed commitment to scale-up our public affairs activities. In 2024/25, we made significant progress in becoming a stronger and more influential campaigning voice on what matters most to our members.

The UK General Election took place on 4 July 2024, significantly earlier than widely anticipated. However, our Manifesto had already been published in February, giving us and our members a head-start in engaging with parties and candidates ahead of polling day. The Manifesto's five priorities will be our five policy priorities for this parliamentary term.

CTA led the way in reaching out to dozens of key candidates in key seats across England, Scotland, Wales and Northern Ireland. Our new campaigning guide was utilised alongside other updated resources and templates by our members to do their own local engagement. In the aftermath of voting, as a new UK Government took office, we worked to establish positive working relationships with key Ministers in relevant portfolios.

Our two major campaign priorities remained tackling minibus driver shortages and delivering a fair deal for volunteers. We continued to call for B licence holders to be granted D1 licence entitlements with our MiDAS gold standard as a recognised and mandatory requirement. We started to execute our plan to build data and evidence to strengthen the case for reform.

We continued to call for a fair, open and transparent review of the outdated 2012 Approved Mileage Allowance Payment (AMAP) to ensure volunteer drivers are not out of pocket. We made representations to the Chancellor of the Exchequer ahead of her Autumn Statement and explored future opportunities to work with new partners and supporters.

Over the past year, we have made significant progress across several key research projects. The launch of both Mapping England and Mapping Northern Ireland marked a major milestone in building sector knowledge and strengthening our data capabilities. These projects have laid the groundwork for further research, the dissemination of insights, and the development of actionable next steps.

We also launched the UK Social Value Research Project in partnership with ECT. More than 100 operators across the UK have joined the initiative, receiving expert guidance and support from both CTA and ECT. This collaboration is enabling participants to refine submissions for the upgraded toolkit and is contributing to the creation of a comprehensive UK-wide social value figure for the Community Transport sector. We expect to publish final results due in April 2026.

In addition, we were awarded funding by the Motability Foundation to lead a new research initiative, *Creating Connections – Reimagining Inclusive Transport for Disabled Children and Young People*. This project aims to better understand the transport needs of disabled children and young people and to work collaboratively with Community Transport operators to identify how the sector can deliver more inclusive and accessible services. Our project team is in place and developing the project plan.

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Training

MiDAS Standard training continued to see strong engagement in 2024/25 with 20,896 learner passes purchased and 16,719 learners successfully completing their training to become MiDAS certified. Learner feedback remains a core measure of success. MiDAS standard online theory training received highly positive responses:

- 88% felt the online theory significantly increased their knowledge
- 91% would recommend MiDAS to a friend or colleague
- 93% found the online learning easy to access

When asked about their confidence in driving a minibus safely before their individual practical and on-road assessment, 82% felt confident increasing to 99% post course completion. This feedback is based on responses from approximately 8,079 learners, representing 48% of total learners. Feedback remains vital to our improvement plans, and in 2024/25 we implemented multiple improvements to our CRM, enhancing the overall learner experience, especially in the areas of accessibility and usability.

We continue to work in close collaboration with Hampshire County Council (HCC) under the MiDAS Partnership Agreement, supporting the ongoing transformation of the MiDAS Accessible and Passenger Assistant Training Scheme (PATs). To ensure the transformed training is inclusive, engaging, and grounded in real experiences, we have adopted a co-production approach. As part of this, we have appointed three Disabled People's Organisations (DPOs) and three subject matter experts as our editorial board to work in partnership with CTA and HCC in shaping the future of Accessible and PATs training.

To further enhance the quality of the content, we have also appointed a dedicated online content developer and a videographer. Their work focuses on capturing genuine passenger experiences, with particular emphasis on reflecting the voices of people with disabilities, ensuring these perspectives are embedded throughout the training as well as ensuring the content that is developed is technically accessible to users.

In June 2024, we launched our network of CTA-Approved Training Centres. Eight centres are now operational across the UK, delivering:

- MiDAS Driver Induction Courses
- MiDAS Refresher Courses for Driver Assessors

In the financial year 2024/25 these centres have trained 121 new Driver Assessors and delivered 292 refresher courses. The CTA's training support team handled an estimated 3,600 telephone enquiries and sent over 10,000 emails to support learner and driver assessor needs.

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In October 2024, we marked the 30th anniversary of MiDAS with a celebration event in Aintree, Liverpool, attended by over 100 guests. The event featured speakers reflecting on MiDAS' impact in promoting safe, legal, and comfortable journeys. We celebrated the contributions of individuals and organisations that have shaped MiDAS' success and proudly awarded our MiDAS Driver of the Year and MiDAS Organisation of the Year.

CTA in England

In 2024–2025, CTA published the *State of the Sector: England* report. Launched at a virtual event in September, the report has been shared with over 100 stakeholders, including the Department for Transport (DfT) and regional transport bodies. Key findings were published on the CTA website with headline data to support wider use and visibility. Five priority themes were identified for follow-up research in 2025–2026:

1. Accelerating EV adoption in community transport
2. Evaluating the value of group hire services
3. Future-proofing volunteer car schemes
4. Exploring community bus routes and S22 permit use
5. Linking community transport with local devolution

Following internal review, we moved away from general regional meetings to a new model focused on these five themes, allowing us to work in depth with targeted areas while still supporting members across all regions.

Improving engagement with members has been a key focus. Our updated processes have increased the number of organisations we are connecting with. Since April, outside of our advice line, we have delivered 512 activities involving 301 organisations. Of these, 153 were active members. We supported 311 individuals, spending an average of 71 minutes with each. The most common outcomes were improving understanding of community transport, supporting better operational standards, and strengthening relationships.

We have seen an increase in members who want to develop local collaboratives and have been supporting this in Lincolnshire and Sheffield using good practice from our members in Shropshire.

We have responded to seven major policy consultations and research projects affecting England, including:

- Transport for the South East and Transport East statutory body consultations
- *Buses Connecting Communities* inquiry (with CTA giving oral evidence in March)
- The Western Gateway Strategic Investment Plan
- DfT's Integrated National Transport Strategy
- Peninsula Strategic Implementation Strategy
- Cambridgeshire and Peterborough Bus Franchising Consultation

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We were pleased to see our input recognised in the Cambridgeshire and Peterborough plans and will be providing a specific focus on local consultations for franchising and devolution.

We also began developing a young volunteers programme to encourage more young people to engage with community transport. In its first year, we worked with two students from Nottingham Trent University and a group from Keele University on topics including volunteer car schemes, community bus routes, and public perceptions. We aim to expand this work with more universities in 2025/26.

CTA continues to receive DfT grant funding to support operators in England. Our workplan is focused on influencing policy and raising awareness of the role and value of community transport. This year, our engagement with DfT has grown, with CTA contributing to the development of the Integrated National Transport Strategy, offering feedback on the upcoming Bus Bill and statutory guidance, and taking part in the review of Enhanced Partnerships.

CTA in Northern Ireland

In 2024/25, a large part of CTA's work in Northern Ireland focused on research, stakeholder engagement, and building the capacity of the community transport sector across the region.

Two key reports were published this year, both shaping the future of community transport in Northern Ireland. Mapping Northern Ireland: State of the Sector Report 2025 offers a detailed overview of the sector, drawing on insights from primary and secondary operators. It identifies development priorities and highlights community transport's vital role in tackling isolation, promoting inclusion, and improving access to services, especially in rural and marginalised areas. The report also contributes to CTA's UK-wide mapping work and emphasises the need for stronger engagement with secondary members. Driving Change: Shaping the Future of Community Transport in Northern Ireland focuses on Department for Infrastructure-funded services, analysing current challenges and setting out actions to support the sector's long-term sustainability. This vital research was made possible thanks to funding from Dormant Assets NI, with special thanks to The National Lottery Community Fund.

The Mapping NI report was launched on 25 February 2025 at the Long Gallery in Stormont, with 97 attendees including policymakers, community leaders, service users, and transport representatives. The event provided an opportunity to reflect on the state of the sector and discuss future priorities and growth. The publication of Mapping NI also led to renewed engagement with key stakeholders. CTA held meetings with Members of the Legislative Assembly, the Motability Foundation, Age NI, RNIB, the Equality Commission, and the Commissioner for Older People. These engagements raised awareness of the sector's contribution to access, inclusion, and wellbeing, and helped build momentum for policy and funding action.

All primary members in Northern Ireland received access to the updated Ealing Social Value Calculator Version 2.0. This enhanced tool enables more accurate assessment of the economic, environmental, and social impact of community transport services. CTA worked directly with primary members to complete their 2023 to 2024 social value calculations, linked to government grant activity.

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These submissions are currently being verified by Ealing Community Transport, after which an overall impact figure for Northern Ireland will be produced. This work supports improved data reporting and greater recognition of the people behind each journey and the difference they make in their communities.

CTA also contributed to policy consultations, submitting responses to the Health Committee review, the Committee for Health's inquiry into access to palliative care, and the Department of Health's consultation on Hospitals: Creating a Network for Better Outcomes, including responses under the Equality Impact Assessment and the Rural Needs Act. CTA participated in public consultations and engaged with the Rural Community Network.

At a local level, CTA supported Down Community Transport's strategy day in January 2025, shaping their direction for the next three to five years. CTA also led passenger focus groups for Armagh Rural Transport as part of their National Lottery application and supported South Antrim Community Transport through both stages of their application, currently under grant panel review.

Following staff changes within the Department for Infrastructure, CTA has maintained and developed productive relationships. CTA Northern Ireland continues to contribute to Department for Infrastructure working groups on the next phase of the community transport review, Section 10B permits, and related events. This ongoing involvement helps ensure the sector's voice is represented in policy and investment planning.

CTA in Wales

While we reduced in size this year, team Wales continues to push forward with a dynamic, community-led, and ambitious approach to growing and supporting the Welsh CT movement and implementing CTA's four pillars of support. While our membership is smaller than other parts of the UK, our reach is extensive and growing and our relationship building continues to be a huge asset to our work. Our members actively support us in events, policy discussions, development support for other communities and operators across the UK, and our own learning as a team. Without them our work would not be as good as it is, so our thanks to all of them.

We continue to work with the Coproduction Network for Wales to ensure our approach to development puts communities and their needs firmly in the lead. We have continued to work alongside communities in Cellan, Bala, and North Torfaen to support them to develop and pilot new schemes, including governance, policies and procedures, operation and funding. As a result of this work, we have two new active schemes and one in development with a funding bid currently being considered by the National Lottery.

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We act as the voice of the sector, representing and advocating for them and their passengers with key public bodies including the Welsh Government, NHS Wales, local authorities and TfW. The key example of this for 2024/25 has been our work on the emerging Bus Services (Wales) Bill, including close working with Officials drafting the legislation to influence the wording, lobbying on behalf of the sector with colleagues in the Welsh Government and TfW around the importance of community engagement, and relationship building with local authorities to influence the development of the draft Regional Transport Plans.

We are building our intelligence in partnership with experts including academics, think tanks, third sector partners and most importantly, with our members and the passengers they serve. In addition to further developing our own mapping research, we have been working with THINK (Aberystwyth University), WISERD, WCPP, Building Communities Trust, and others to harness expertise outside our sector to grow our reach and build a more holistic understanding of and evidence base for the importance of community-led transport; this will further develop in 2025/26 and will influence our mapping report and manifesto work.

From the most experienced operators through to communities looking at transport for the first time, we work in partnership to widen our reach and increase awareness of the transformative power of inclusive transport. A key example of this is our work with the West Glamorgan Regional Partnership on the development of a Transport Charter for people with learning disabilities. This co-productive development has created a number of important outputs which will have benefit across Wales.

Events led by team Wales in 2024/25:

- 17 July 2024 CBS CT Week
- 7 August 2024 CBS Fuel Cards
- 14 October 2024 Regional networking (in person)
- October to December 2024 Working Well with each other, with volunteers, with people living with dementia
- 19 February 2025 CBS Succession Planning
- 19 March 2025 CBS Advice & Support

We supported operators to secure over £1.9m in funding this year, with further applications awaiting decisions in 2025/26. We look forward to implementing further use of the capabilities of the our CRM next year to allow us to further interrogate our success rate and explore how else we can support funding capacity development across the CT movement.

CTA in Scotland

Despite challenging headwinds from local bus cuts, an ageing population, the cost-of-living crisis and the climate emergency, 2024/25 was a year of growth and success for Community Transport in Scotland. Our Community Development programme empowered local people and communities to join our movement.

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We were shortlisted for a Scottish Transport Award for Excellence in Transport Accessibility for this work, which has now:

- Delivered 21 bespoke in-person and online 'Intro to CT' training sessions;
- Upskilled over 250 people;
- Reached more than 75 communities and organisations; and,
- Led to 12 new Community Transport services being successfully launched.

We launched our first pathfinder Local Network in Lanarkshire, and prepared the ground for others across Scotland, to further support the sector at the grassroots.

We delivered 6 online events in 2024/25, creating opportunities for Scottish members to learn from their peers, influence policy and gain new skills through discussions, workshops and training.

The funding crisis facing our sector amidst rising demand and inflation was a major concern for our members this year. Our Scotland Conference 2024 was a Funding Summit in Stirling, bringing together more than 50 Community Transport operators from Orkney to the Borders with key funders and stakeholders. The event has strengthened relationships with funders, influenced funders' priorities and, ultimately, secured new investment into our sector.

Our campaign for another round of the Plugged-In Communities Grant Fund was successful with an additional £1.6 million invested by Transport Scotland into new zero-emission minibuses, MPVs and cars for Community Transport operators. Our call was backed by 10 organisations, including SCVO, Stop Climate Chaos Scotland and CoMoUK, as signatories to a CTA-led joint letter to Ministers. Through these and other alliances, coalitions and partners, we amplified the voices and interests of our members.

We responded to 7 calls for evidence, consultations and inquiries by the Scottish Government, the Scottish Parliament, local government and other public bodies. Our focus was on advancing member priorities, like fair funding, and shaping emerging policy trends, like bus franchising.

We leveraged Community Transport Week 2024 as part of our influencing strategy, organising 5 visits to Scottish members by 4 MSPs from 3 different political parties. Overall, 16% of our Scottish members participated by creating digital content, sharing testimonials, organising local events or hosting visits by their local elected representatives.

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3. FINANCIAL REVIEW

Income

Incoming resources were £1.98m (2024, £1.36m). 46% of this is grant funding income with the remainder comprised of membership fees, income earned from the sales of training, consultancy and other services and advertising/corporate partnerships.

Expenditure

Operating expenses were £1.67m (2024, £1.56m). Of this figure, £832k was restricted fund expenditure. All restricted funding from each of the Scottish and Welsh governments, and the RTF grant in Northern Ireland has been used solely for the purposes intended and in accordance with the terms and conditions of grant.

As a result, CTA produced a surplus of in year income over expenditure of £310k (2024, deficit £206k). CTA's operating surplus on its unrestricted income before fund transfers was £265k (2024, deficit of £27k).

Investment policy

Investment income relates to bank interest received from balances held on the deposit account. In view of the level of average deposits it is not considered to be material to the charity's objectives. The charity's objectives are maintained mainly through grants and charitable trading income. Priority is given to the charity's need to maintain predefined levels of annual cash flow to cover spending requirements incorporated in the latest business plan.

Reserves policy and going concern

The trustees have revised the charity's reserve policy during the financial year. The core objective of which remains to protect CTA and its charitable activities by ensuring adequate liquidity while the organisation adjusts to changes in the financial and operating environment in the immediate short term (two to three months). At the same time, the trustees wanted to ensure reserves were not too high in order to maximise the resources applied to CTA's charitable purpose.

Following this policy, the trustees determined a target range of reserves of three months operating costs during 2024/25. Free reserves sat at £446,915 at the end of the last financial year but have increased in the 2024/25 year through the operating surplus. Free reserves totalled £655k at the end of the 2024/25 year, with total reserves reaching £1.1m (2024, £815k).

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Reserves policy and going concern (continued)

Three months' operating costs equated to £419,502 at year end, so the CTA had exceeded its target level of reserves. The balance sheet now has net current assets of £1.09m (2024, £761k). The Trustees regularly review the circumstances of CTA and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The Trustees are of the view that CTA is a going concern for the future.

Total funds held on 31 March 2025 were £1,125,031 (2024, £815,243). The categorisation and purpose of these funds is as follows:

	2024/25	2023/24
Unrestricted Reserves		
General Reserve – being the accumulated surpluses of the organisation	£654,713	£446,915
Designated Reserve 1 – being a fund to cover the organisation's financial commitment to the costs of developing driver training services	£100,000	£58,000
Designated Reserve 2 – being a fund to support the delivery of projects in Wales during 2024/25	-	£30,000
Designated Reserve 3 – being a fund to support the delivery of projects in Scotland during 2024/25	-	£5,146
Restricted Reserves		
DfT Minibus Project Fund – being a fund provided to cover costs associated with the administration and distribution of the DfT's minibus purchase grants.	£15,233	£94,048
Electric Vehicle Fund – being a fund to support the purchase of electric vehicles for members in Wales	£25,000	£25,000
Social Care Winter Pressures Fund – being a fund for distribution to members in Wales to support community activities in winter	£87,590	£87,590

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Western Valleys Funding – being a fund to pilot a demand responsive transport solution that will connect communities across the valleys	£36,792	£37,787
Transport to Health Project Fund – being funding received from the Aneurin Bevan Health Board to continue to develop the Gwent Transport to Health Project	£46,859	£13,929
NI Dormant Grants Fund – being a fund to support the delivery of community transport guidance and advice in Northern Ireland	-	£16,828
Motability Research Fund – being a fund to research the impact of transport solutions on the lives of disabled people	£158,144	
TOTAL	£1,125,031	£815,243

Whilst unrestricted reserves are currently higher than the policy boundaries, the trustees' intention is to use the surplus reserves to continue the programme of investing in its digital assets, and the modernisation and development of its driver training products.

Fundraising

CTA derives its income from the following core sources: government and other grant funding, memberships, retailing services to members (eg driver training), and corporate advertising in publications and at events. To this end, the organisation does not engage in raising funds directly from the general public or indirectly through a fundraising agent. As such, there is no expenditure from the charity's resources on raising funds directly from the public.

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4. FUTURE PLANS

In late 2022, the CTA launched a series of sector-wide consultations and mapping exercises across the UK to identify challenges, opportunities and shared goals. Now, in 2025, we are proud to announce our long-term goals, developed through an extensive planning process with CTA's board of trustees, staff, members, partners, stakeholders and potential collaborators. CTA's strategic direction for 2025-2030 is rooted in our mission, vision and values, guiding our efforts in four key areas of focus, which we call CTA's 'pillars'. This strategy will shape our priorities over the next five years, empowering us to lead a thriving Community Transport sector and a passionate movement dedicated to ensuring everyone has access to transport that meets their needs. By 2030, CTA aims to strengthen its role as the central resource and voice for those delivering and championing inclusive, accessible, affordable, and sustainable transport across the UK. Through strong membership engagement, support, training, and policy advocacy and campaigning, we will significantly contribute to the modernisation and growth of the Community Transport sector, improving access to health and social care, focusing on community solutions, community-led climate action, and delivering a fair deal for volunteers. By prioritising these areas, we aim to address the evolving transport needs of UK communities, enhance mobility and accessibility for marginalised groups, and work collaboratively to create a more inclusive, sustainable, and equitable transport system.

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5. REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Applications for trusteeship are sought by advertisement. Trustees serve for an initial three years and can be re-elected for a further three year period. The board has the power to appoint additional trustees as it considers fit to do so. The trustees serving during the year and since the year end were:

Alan Jones (Chair)	Caroline Dawson (appointed 12 March 2025)
Sue Leighton (Vice Chair)	Kenny Duncan (appointed 3 April 2025)
Stephen Stolliday (Treasurer, appointed 14 January 2025)	Stephen Hayes (appointed 3 April 2025)
Oxana Grishina	Lesley Ann Millar (appointed 3 April 2025)
Susan Dever	Alison O'Dornan (Treasurer, resigned 27 November 2024)
Martin Heffer	Chris Kutesko (resigned 27 November 2024)
Andrew Grieve	Steven Craker (resigned 3 April 2025)
Louise Curry (appointed 22 January 2025)	Andrew Benfield (appointed 11 September 2024, resigned 3 April 2025)

Chief Executive

Victoria Armstrong

Registered office

91 Princess Street
Manchester
M1 4HT

Auditors

Dains Audit Limited
Suite 2, Albion House
2 Etruria Office Village
Forge Lane
Etruria
Stoke on Trent
ST1 5RQ

Bankers

Charities Aid Foundation Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

The Royal Bank of Scotland plc
1 Corporation Street
Hyde
SK14 1AQ

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2025

Finance, legal and business advisors

Counterculture Partnership LLP
Unit NH.204
E1 Studios
7 Whitechapel Road
London E1 1DU

Charity numbers

1002222 (England & Wales)
SC038518 (Scotland)

Key management personnel:

Victoria Armstrong
Roger Goodwin

Caroline Whitney
Gemma Lelliott
Noeleen Lynch

David Kelly
Frances Campbell

Chief Executive
Director of People & Operations (until 31 January 2025)
Director for England
Director for Wales
Director for Northern Ireland (to 30 November 2024)
Director of People & Operations (from 1 December 2024)
Director for Scotland
Director for Northern Ireland (from 1 December 2024)

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2025

6. STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

The Community Transport Association UK (CTA) is a Charitable Incorporated Organisation, governed by its constitution dated 29 July 2019, and amended on 27 November 2024. It is registered as a charity with the Charity Commission. The charity's objective and its principal activity continues to be to relieve age, financial hardship, ill-health or disability by the provision of education and support to charitable bodies or persons who supply transport to groups or individuals in need of such relief.

Appointment of Trustees

As set out in the CIO constitution, the Board is composed of up to seven Trustees elected by the members from among candidates nominated by the Governance Committee. The Board may also co-opt up to a further six Trustees to meet such skills, experience and diversity requirements as the Governance Committee may from time to time specify. The Chair, Vice Chair and Treasurer are selected from amongst the Trustees.

When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

Across the full number of trustees, the Board tries to ensure that at least one trustee is based in each of the nations that constitute the United Kingdom.

Trustee Induction and Training

Induction of new members of the Board is a shared responsibility between the Governance Committee, the Chair, external clerk to the Board and the senior management team. The Board maintains an induction process which enables new and existing Board members to connect with each other; refresh knowledge of the role and responsibilities of trustees; and understand the current work and context of CTA. Trustees can also be briefed on the governance structure of CTA and its committees and decision-making processes, the current strategic objectives and the recent financial performance of the charity. This is supported by orientation, meeting key staff and visits to member organisations (physically or virtually).

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2025

Organisation

The Board of Trustees administers the charity. The Board meets quarterly and there are sub committees covering Governance and Finance and Audit. The committees also meet on a quarterly basis. A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms approved by the Trustees, for operations including finance, employment, external relations, public policy and public affairs and other related activity.

Related Parties and Co-operation with Other Organisations

None of the trustees receive remuneration or other benefit from their work with the charity other than reimbursement for out of pocket expenses. Any potential connection between Trustees, senior managers, or their extended families and any potential related party must be disclosed to the full Board of Trustees. In the current year, no such related party transactions were reported.

Pay Policies for Senior Staff

The Trustees consider the Trustee Board and the senior management team to comprise the key management personnel of the charity in charge of directing, controlling, running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee received remuneration during the year. Details of Trustees' expenses and related party transactions are given in notes 10 and 12 to the accounts.

The pay of the senior staff is subject to the organisation's internal pay policy, approved by the Board in December 2024. The policy sets out the organisation's pay scales, role evaluation criteria, and how any cost of living award is considered and implemented by the Trustee Board. In view of the nature of the charity, the Trustees specifically benchmark the Chief Executive's pay against levels in other similar sized membership organisations. Details of the total remuneration and expenses received by senior staff members are provided in note 10.

Principal Risks and Uncertainties

The trustees have a risk management strategy that comprises:

- An annual assessment by the Board of its appetite for and tolerance of risk, and how this should frame strategic risk assessment in the organisation;
- Agreement by the Board of the strategic risks facing the CTA, and the target risk score it can accept for each risk identified;
- A quarterly review by the Finance and Audit Committee of those principal risks and uncertainties with a an update on the effective implementation of policies, systems, and procedures to mitigate those risks identified; and

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2025

- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified the following nine key risks for the organisation:

- Failure to maintain financial health
- Failure to meet driver training income targets
- Inability to effectively recruit and retain staff talent
- Lack of positive engagement with members
- Lack of positive engagement with stakeholders
- Lack of organisational resilience to external events
- Failure to respond to compliance requirements
- Inadequate governance arrangements leading to poor decision making a lack of oversight
- Failure or compromising of IT systems through cyber attack
- Internal administrative support for member services

The trustees receive a quarterly update on the significant risks and the management strategies in place to mitigate them. As a result, the Trustees are confident that the identified key risks are controlled.

COMMUNITY TRANSPORT ASSOCIATION UK TRUSTEES REPORT

For the year ended 31 March 2025

7. STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

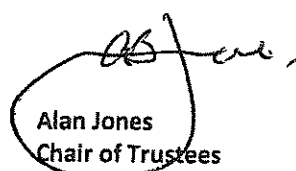
Charity law requires the charity trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts & Reports) Regulations 2008, and the provisions of the constitution. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees and signed on its behalf



Alan Jones
Chair of Trustees

17 September 2025

COMMUNITY TRANSPORT ASSOCIATION UK

AUDITORS REPORT

For the year ended 31 March 2025

Independent Auditor's Report to the Trustees of Community Transport Association UK

Opinion

We have audited the financial statements of Community Transport Association UK ('the charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Balance Sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

COMMUNITY TRANSPORT ASSOCIATION UK

AUDITORS REPORT

For the year ended 31 March 2025

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts & Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

COMMUNITY TRANSPORT ASSOCIATION UK

AUDITORS REPORT

For the year ended 31 March 2025

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the senior statutory auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the financial reporting legislation, Charities Act 2011, taxation legislation, anti-bribery, employment, and environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 1 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

COMMUNITY TRANSPORT ASSOCIATION UK

AUDITORS REPORT

For the year ended 31 March 2025

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charity's legal advisors.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts & Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Dains Audit Limited
Statutory Auditor.

Suite 2, Albion House
2 Etruria Office Village
Forge Lane
Etruria
Stoke on Trent
ST1 5RQ
17 September 2025

Dains Audit Limited is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006

COMMUNITY TRANSPORT ASSOCIATION UK
STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2025

		Unrestricted Funds			Total funds	Total funds
		General Funds	Designated Funds	Restricted Funds	Year to 31 March 2025	Year to 31 March 2024
Income from:	Notes	£	£	£	£	£
Donations	2	10,900	-	-	10,900	-
Charitable Activities	3	954,617	-	926,638	1,881,255	1,221,629
Other Trading Activities	4	80,271	-	-	80,271	99,155
Other Income	5	-	-	-	-	28,636
Investments	6	15,371	-	-	15,371	11,380
Total		1,061,159	-	926,638	1,987,797	1,360,800
Expenditure on:						
Raising Funds		113,775	-	-	113,775	161,813
Charitable Activities		682,586	50,146	831,502	1,564,234	1,405,275
Total resources expended	8	796,361	50,146	831,502	1,678,009	1,567,088
Net income/(expenditure)	9	264,798	(50,146)	95,136	309,788	(206,288)
Transfers between funds		(57,000)	57,000	-	-	-
Net movement in funds		207,798	6,854	95,136	309,788	(206,288)
Total funds brought forward		446,915	93,146	275,182	815,243	1,021,531
Total funds carried forward		654,713	100,000	370,318	1,125,031	815,243

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 30 to 43 form part of these financial statements

COMMUNITY TRANSPORT ASSOCIATION UK
BALANCE SHEET

As at 31 March 2025

		As at 31 Mar 25 £	As at 31 Mar 24 £
Fixed assets	Notes		
Tangible assets	14	32,389	53,886
Investment	15	100	100
		<u>32,489</u>	<u>53,986</u>
Current assets			
Stocks	16	965	3,459
Debtors	17	202,670	278,416
Current Investments	18	595,002	208,641
Cash at bank and in hand	25	456,446	470,363
		<u>1,255,083</u>	<u>960,879</u>
Creditors: amounts falling due within one year	19	<u>(162,541)</u>	<u>(199,622)</u>
Net current assets		<u>1,092,542</u>	<u>761,257</u>
Net assets	22	<u>1,125,031</u>	<u>815,243</u>
Funds			
Unrestricted funds	23	654,713	446,915
Designated Funds	23	100,000	93,146
Restricted funds	23	370,318	275,182
Total funds		<u>1,125,031</u>	<u>815,243</u>

The financial statements were approved and authorised for issue by the board of trustees on 17 September 2025 and were signed below on its behalf:



Stephen Stolliday
Trustee

The notes on pages 30 to 43 form part of these financial statements

COMMUNITY TRANSPORT ASSOCIATION UK
STATEMENT OF CASH FLOWS

For the year ended 31 March 2025

	Notes	2025 £	2024 £
Net cash provided by/(used in) operating activities	24	<u>375,324</u>	<u>(274,914)</u>
Cash flows from investing activities:			
Purchase of fixed assets		(2,880)	(51,694)
Purchase of current investments		(697,875)	(124,148)
Sale of current investments		311,514	120,487
Net cash provided by /(used in) investing activities		<u>(389,241)</u>	<u>(55,355)</u>
Change in cash and cash equivalents in the year		<u>(13,917)</u>	<u>(330,269)</u>
Cash and cash equivalents at the beginning of the year		470,363	800,632
Cash and cash equivalents at the end of the year	25	<u>456,446</u>	<u>470,363</u>

Analysis of changes in net debt

	1 April 2024 £	Cash flows £	31 March 2025 £
Long-term borrowings	-	-	-
Short-term borrowings	-	-	-
Lease liabilities	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Cash and cash equivalents	(470,363)	(13,917)	(456,446)
Total net debt	<u>(470,363)</u>	<u>(13,917)</u>	<u>(456,446)</u>

The notes on pages 30 to 43 form part of these financial statements.

COMMUNITY TRANSPORT ASSOCIATION UK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2025

1. Accounting policies

Community Transport Association UK (CTA UK), which is a charitable incorporated organisation and limited to £1 per member has adopted the following accounting policies:

a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Public Benefit Entity

Community Transport Association UK meets the definition of a public benefit entity under FRS102.

c) Going Concern

The trustees consider therefore that there are no material uncertainties about the charity's ability to continue as a going concern.

d) Group Financial Statements

Group accounts have not been applied as the charity's subsidiary is permitted to be excluded from group accounts by virtue of being dormant. These financial statements therefore present information about the charity as an individual undertaking and not its group.

e) Legal status of the charity

The charity is a charitable incorporated organisation and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

f) Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where income is received in respect of a future period, the amounts are reflected within deferred income.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are received. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

g) Government Grant Income

Income from government grants are included in restricted funds and recognised when the charity has entitlement to the funds, its receipt is probable and its amount can be measured reliably.

COMMUNITY TRANSPORT ASSOCIATION UK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2025

h) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for a specific purpose.

Restricted funds are funds which are used in accordance with specific restrictions imposed by donors.

i) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the cost of commercial trading activities including monthly journal production costs, corporate advertising costs, insurance commission costs and the costs associated with consultancy work.
- Expenditure on charitable activities includes costs related to government grants, memberships, member services and support, and training and conferences.

j) Allocation of support costs

Support costs are costs that cannot be directly attributed to particular headings and have been allocated to activities on a basis consistent with use of the resources. These costs relate to functions that assist the work of the charity but do not directly undertake charitable activities. The method of allocation of support costs is shown in note 7.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £100 are capitalised at cost.

Depreciation is provided on the cost of the tangible fixed assets at rates calculated to write off their cost, less residual value, on a straight line basis over their expected life-span as follows:

Computer equipment	-	over 3 years
Fixtures and fittings	-	over 3 to 5 years

m) Stock

Stock consists of purchased goods for resale. Stock is valued at the lower of cost and net realisable value.

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

COMMUNITY TRANSPORT ASSOCIATION UK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2025

o) Current asset Investments

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

p) Cash at bank and in hand

Cash at bank and cash 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.

q) 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.

r) Pension costs

The charity operates a defined contribution scheme that is auto-enrolment compliant. Contributions are charged to the SOFA as they become due and are managed by a third party.

s) Value Added Tax

The Charity is registered for VAT. Income and expenditure is shown excluding VAT except to the extent that VAT is not recoverable.

t) Judgements made by Management

In the process of applying the above accounting policies the management have made the following judgements in preparing the financial statements:

	2025 £	2024 £
Stock write off provision	1,941	17,537
Bad Debt Provision	4,700	20,024

u) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

v) Taxation

The charity is considered to pass the tests set out in paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by {art 11, chapter 3 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2025

2. Donations	2025	2024
	£	£
Donations received	10,900	-
	<u>10,900</u>	<u>-</u>
3. Income from charitable activities	2025	2024
	£	£
<u>Restricted</u>		
Grants received (see note 7)	926,638	720,873
	<u>926,638</u>	<u>720,873</u>
<u>Unrestricted</u>		
Memberships	163,753	182,908
Member Services & Support	790,864	317,848
	<u>954,617</u>	<u>500,756</u>
4. Income from other trading activities	2025	2024
	£	£
Consultancy Fees	-	29,055
Monthly Journal Subscriptions	20,020	20,787
Advertisement Fees	37,075	32,313
Insurance Commission	23,138	17,000
Sundry Income	38	-
	<u>80,271</u>	<u>99,155</u>
5. Other income	2025	2024
	£	£
EU Connecting Communities grant not repaid	-	28,636
	<u>-</u>	<u>28,636</u>
6. Investment income	2025	2024
	£	£
Bank Interest	15,371	11,380
	<u>15,371</u>	<u>11,380</u>

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2025

7. Grants received

The charity enjoys a close working relationship with each of the Government bodies of the United Kingdom who provide funding to enable the charity to carry out its charitable objectives.

Funding has also been received from non-government commercial entities.

The following is a summary of the funding provided by these entities.

	2025 £	2024 £
Department for Transport Grant	200,000	200,000
Scottish Government Grant	149,060	165,620
Department for Infrastructure (NI) Grant	62,100	55,100
Welsh Assembly Government Grant	220,000	222,719
Transport to Health Funding	109,200	50,000
NI Dormant Grants	27,434	27,434
Motability Research Grants	158,844	-
	926,638	720,873

8. Analysis of Expenditure 2025

	Cost of Sales £	Staff Costs £	Other Costs £	Governance costs £	Support Costs £	2025 Total £	2024 Total £
Raising Funds	-	45,488	44,976	1,380	21,931	113,775	161,813
	-	45,488	44,976	1,380	21,931	113,775	161,813
Charitable Activities:							
Grant Expenditure	-	590,311	157,408	11,408	72,375	831,502	858,161
Memberships	-	97,554	261	1,492	44,739	144,046	143,411
Member Services & Support	4,029	184,880	128,714	4,846	216,071	538,540	361,703
Designated costs	-	35,146	15,000	-	-	50,146	42,000
	4,029	907,891	301,383	17,746	333,185	1,564,234	1,405,275
	4,029	953,379	346,359	19,126	355,116	1,678,009	1,567,088

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2025

8 cont.

Analysis of Expenditure 2024

	Cost of Sales £	Staff Costs £	Other Costs £	Governance costs £	Support Costs £	2024 Total £	2023 Total £
Raising Funds	-	25,006	74,668	1,225	60,914	161,813	75,229
	-	25,006	74,668	1,225	60,914	161,813	75,229
Charitable Activities:							
Grant Expenditure	-	709,486	158,086	10,661	(20,072)	858,161	1,133,815
Memberships	-	30,484	184	377	112,366	143,411	115,021
Member Services & Support	41,080	73,859	49,479	2,020	195,265	361,703	198,078
Designated Costs	-	-	42,000	-	-	42,000	70,000
	41,080	813,829	249,749	13,058	287,559	1,405,275	1,516,913
	41,080	838,835	324,417	14,283	348,473	1,567,088	1,592,142

Of the total expenditure, £846,507 was unrestricted (2024: £708,927) and £831,502 was restricted (2024: £858,161).

The support costs have first been allocated against the grant funded activities and then on the basis of activity income.

The governance costs have first been allocated against the cost of raising funds and then on the basis of activity expenditure.

In addition to the staff costs above, there are a further £146,901 (2024: £137,917) which are included in support costs.

Support costs can be analysed as follows:

	2025 £	2024 £
Staff costs	146,901	137,917
Facility costs	10,930	30,013
Office costs	32,319	31,081
Travel, subsistence & meeting costs	21,680	16,706
Legal & professional	59,806	46,377
IT/Website costs	29,985	27,738
Sundry costs	53,495	58,641
	355,116	348,473

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2025

9. Net income/(expenditure) for the year	2025	2024
	£	£
This is stated after charging/ (crediting):		
Depreciation	24,376	16,247
Operating lease rentals – property	-	38,112
Operating lease rentals – equipment	-	1,337
Bad debts incurred/(recovered)	(12,239)	14,620
Loss on disposal of fixed asset	-	-
Auditors remuneration:		
Audit	8,100	6,800
Corporation Tax Computation	-	-

10. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2025	2024
	£	£
Staff costs were as follows:		
Salaries and wages	934,574	859,300
Social security costs	94,584	76,512
Employer's contribution to a defined contribution pension scheme	44,771	35,676
Other forms of employee benefits	26,351	5,264
	1,100,280	976,753

The following number of employees received total employee benefits (excluding employer pension costs) during the year between:

	2025	2024
	No.	No.
£60,000 - £69,999	-	-
£70,000 - £79,999	-	-
£80,000 - £89,999	1	1

The total employee benefits including pension contributions of the key management personnel were £370,509 (2024: £348,991)

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalling £2,055 (2024: £1,542) incurred by 5 (2024: 7) trustees relating to attendance at meetings of the trustees.

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2025

11. Staff Numbers

The average number of employees (head count based on staff employed) during the year was as follows:

	2025	2024
	No.	No.
Raising Funds	1.2	0.7
Grant Funded Activities	15.4	18.1
Memberships	2.5	0.8
Member Services and Support	4.8	2.0
Governance	0.2	0.2
Support	3.6	3.4
	27.7	25.2

12. Related Party Transactions

The charity had no transactions with related parties during 2025 (2024: £nil).

The charity has a subsidiary company CTA Trading Limited which was dormant throughout 2024 and 2025.

As at 31 March 2025 the amounts owed by the subsidiary amounted to £nil (2024: £nil).

The assets and liabilities of the subsidiary were:

	2025	2024
	£	£
Current assets	100	100
Creditors: amounts falling due within one year	-	-
Total net assets	100	100
Aggregate share capital and reserves	100	100

13. Taxation

The charity is exempt from corporation tax as all of its income is charitable and is applied for charitable purposes.

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2025

14. Tangible Fixed Assets	Computer Equipment £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2024	133,607	14,513	148,120
Additions	2,880	-	2,880
Disposals	-	-	-
At 31 March 2025	136,487	14,513	151,000
Depreciation			
At 1 April 2024	81,427	12,807	94,234
Charge for the year	23,563	814	24,377
Disposals	-	-	-
At 31 March 2025	104,990	13,621	118,611
Net book value			
At 31 March 2025	31,497	892	32,389
 At 31 March 2024	 52,180	 1,706	 53,886

Capital expenditure contracted for, but not provided for in the financial statements, was £nil (2024: £nil).

15. Investment

The charity's investment of £100 relates to the 100% holding in its wholly owned subsidiary, CTA Trading Limited. (see note 10).

16. Stock

	2025 £	2024 £
Purchased goods for resale	965	3,459
	965	3,459

The value of stock impaired at the year end was £1,941 (2024: £15,564).

17. Debtors

	2025 £	2024 £
Trade debtors	88,046	125,385
Other Debtors	4,558	1,684
Prepayments & Accrued Income	109,444	140,802
Other Taxes	622	10,545
	202,670	278,416

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2025

18. Current Investments

	2025	2024
	£	£
Carrying value and market value at the beginning of the year	208,641	204,980
Additions to investments at cost	697,875	124,148
Sale of current investments	(311,514)	(120,487)
	<u>595,002</u>	<u>208,641</u>

19. Creditors: amounts falling due within one year

	2025	2024
	£	£
Amounts due to subsidiary undertaking	100	100
Trade creditors	40,115	68,185
Other taxation and social security	22,734	21,153
Accruals	91,259	84,710
Deferred income	8,333	25,000
Sundry Creditors	-	474
	<u>162,541</u>	<u>199,622</u>

20. Deferred Income

Deferred income comprises corporate supporter income and trainer agent fees which are spread over the period to which they relate, plus any conference income invoiced in advance.

	2025	2024
	£	£
Balance brought forward	25,000	26,545
Amount released to income in the year	(25,000)	(26,545)
Amount deferred in the year	8,333	25,000
Balance carried forward	<u>8,333</u>	<u>25,000</u>

21. Financial Instruments

	2025	2024
	£	£
Financial assets measured at amortised cost	1,202,343	914,685
Financial liabilities measured at amortised cost	(154,108)	(174,521)

Financial assets held at amortised cost comprise trade debtors, other debtors, accrued income, current asset investments and cash at bank.

Financial liabilities held at amortised cost comprise trade creditors, sundry creditors, other taxation and social security and accruals.

The Charity's income, expense, gains and losses in respect of financial instruments are:

	2025	2024
	£	£
Total interest income for financial assets held at amortised cost	15,371	11,380
Total interest expense for financial liabilities held at amortised cost	7,080	4,923

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2025

22. Analysis of group net assets between funds – current year

	General Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	32,389	-	-	32,389
Current assets	784,865	100,000	370,318	1,255,183
Creditors due within one year	(162,541)	-	-	(162,541)
	654,713	100,000	370,318	1,125,031

Analysis of group net assets between funds - prior year

	General Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	53,886	-	-	53,886
Current assets	592,651	93,146	275,182	960,979
Creditors due within one year	(199,622)	-	-	(199,622)
	446,915	93,146	275,182	815,243

23. Statement of funds movement

	1 April 2023	Incoming Resources	Resources Expended	Transfers	31 March 2024
	£	£	£	£	£
Restricted funds					
Dept for Transport grant	-	200,000	(200,000)	-	-
Scottish gov't grant	-	165,620	(165,620)	-	-
Dept for Infrastructure – NI grant	-	55,100	(55,100)	-	-
Welsh gov't grant	-	222,719	(222,719)	-	-
DFT minibus grant	178,269	-	(84,221)	-	94,048
Big Lottery Fund	10,000	-	(5,000)	-	-
Electric Vehicle Fund	25,000	-	-	-	25,000
Western Valleys Fund	40,310	-	(2,523)	-	37,787
Social Care Winter Pressures Fund	87,590	-	-	-	87,590
Transport for Health Fund	47,088	50,000	(83,159)	-	13,929
Tackling Loneliness	29,213	-	(29,213)	-	-
NI Dormant Grants	-	27,434	(10,606)	-	16,828
Total restricted funds	412,470	720,873	(858,161)		275,182
Unrestricted Funds					
General Funds	509,061	639,927	(666,927)	(35,146)	446,915
Designated Fund – MiDas Development	100,000	-	(42,000)	-	58,000
Designated Fund – Welsh Gov't add'l funding	-	-	-	30,000	30,000
Designated Fund – Scotland Consultancy funds	-	-	-	5,146	5,146
Total unrestricted funds	609,061	639,927	(708,927)	-	540,061

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2025

23 cont.

	1 April 2024	Incoming Resources	Resources Expended	Transfers	31 March 2025
	£	£	£	£	£
Restricted funds					
Dept for Transport grant	-	200,000	(200,000)	-	
Scottish gov't grant	-	149,060	(149,060)	-	
Dept for Infrastructure – NI grant	-	62,100	(62,100)	-	
Welsh gov't grant	-	220,000	(220,000)	-	
DFT minibus grant	94,048	-	(78,815)	-	15,233
Electric Vehicle Fund	25,000	-	-	-	25,000
Western Valleys Fund	37,787	-	(995)	-	36,792
Social Care Winter Pressures Fund	87,590	-	-	-	87,590
Transport for Health Fund	13,929	109,200	(76,270)	-	46,859
NI Dormant Grants	16,828	27,434	(44,262)	-	-
Motability Research Grants	-	158,844	-	-	158,844
Total restricted funds	275,182	926,638	(831,502)	-	370,318
Unrestricted Funds					
General Funds	446,915	1,061,159	(796,361)	(57,000)	654,713
Designated Fund – MiDas/PATS Development	58,000	-	(15,000)	57,000	100,000
Designated Fund – Welsh Gov't add'l funding	30,000	-	(30,000)	-	-
Designated Fund – Scotland Consultancy funds	5,146	-	(5,146)	-	-
Total unrestricted funds	540,061	1,061,159	(846,507)	-	754,713

Purposes of restricted & designated funds

The 4 Government grants are grants awarded in order to enable the charity to support charitable bodies or persons who supply transport to groups or individuals in need of mobility which would otherwise be denied.

The DFT minibus grant related to a grant awarded in order for the charity to administer the provision of minibuses awarded by the Department of Transport to various community transport charities. All of the minibuses have now been allocated and the balance of the grant is being used to fund further DFT projects.

The Big Lottery Fund relates to funding to be used to develop and improve the organisations infrastructure.

The Electric Vehicle Fund relates to funding received from the Welsh Government in order to administer and distribute grants to members for the purchase electric vehicles.

The Western Valleys Fund relates to funding for the CTA to pilot a demand responsive transport solution that will connect communities across the valleys, supplementing gaps in existing transport provision, increasing availability of accessible transport for those with mobility needs, and driving behaviour change for those currently using private transport.

The Social Care Winter Pressures Fund relates to a grant from the Welsh Government to support the delivery of activities over the winter months.

The Transport for Health Fund relates to funding from the Aneurin Bevan Health Board in order to continue to develop the Gwent Transport to Health project, connecting patients, visitors and staff with health settings across the health board's footprint.

The Tackling Loneliness Fund supports various pilot schemes in order to develop evidence on how community transport can reduce the number of people feeling lonely across communities in England.

COMMUNITY TRANSPORT ASSOCIATION UK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2025

The NI Dormant Grants funding relates to National Lottery Community Funding for the mapping of the community transport sector in Northern Ireland.

The Motability Research Grants relate to Motability Foundation funding in order to research the impact of transport solutions on the lives of disabled people in line with Motability Foundation's desired outcomes.

The designated funds relate to funds set aside to cover costs of the MiDAS/PATS Development Project and costs relating to 2024/25 projects in both Scotland and Wales.

24. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2025	2024
	£	£
Net movement in funds	309,788	(206,288)
Add back depreciation charge	24,377	16,247
(Profit)/Loss on disposal of fixed assets	-	-
(Increase)/decrease in stocks	2,494	11,299
(Increase)/decrease in debtors	75,746	(85,851)
Increase/(decrease) in creditors	(37,082)	(10,321)
	<u>375,324</u>	<u>(274,914)</u>

25. Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash in hand	300	300
Current accounts	304,321	279,651
Deposit accounts	151,825	190,412
	<u>456,446</u>	<u>470,363</u>

26. Operating lease commitments

As at 31 March 2025 the charity had future minimum lease payments under non-cancellable operating leases as set out below:

	Property		Equipment	
	2025	2024	2025	2024
	£	£	£	£
Within one year	-	3,752	-	36
Within two to five years	-	-	-	-
After more than five years	-	-	-	-
	<u>-</u>	<u>3,752</u>	<u>-</u>	<u>36</u>

27. Pension Costs

CTA operates a defined contribution pension scheme through Royal London. The scheme is fully compliant with auto-enrolment legislation. There are two versions of the scheme in operation. For all employees who joined the scheme after the auto-enrolment date of 1 October 2015, contributions are split as 5% from the employer and 3% from the employee. For employees who were members of the scheme prior to the auto-enrolment date, contributions are related to their length of service rising to a maximum of 6% from the employer. In order for that version of the scheme to remain auto-enrolment compliant as the statutory contribution rates increase, employees were required to make either a 2% or 3% personal contribution to the scheme from 1 October 2018.

Total employer contributions to the scheme in the year were £44,771 (2024: £35,676)

The total amounts paid into the scheme in the year were £65,766 (2024: £53,690).

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2025

28. Capital Commitments

There are no capital commitment as at 31 March 2025 (2024: £nil)

29. Comparative Statement of Financial Activity

		Unrestricted Funds	Designated Funds	Restricted Funds	Total funds Year to 31 March 2024 £
Income from:	Notes	£		£	£
Charitable Activities	3	500,756	-	720,873	1,221,629
Other Trading Activities	4	99,155	-	-	99,155
Other income	5	28,636	-	-	28,636
Investments	6	11,380	-	-	11,380
Total		639,927	-	720,873	1,360,800
Expenditure on:					
Raising Funds		161,813	-	-	161,813
Charitable Activities		505,114	42,000	858,161	1,405,275
Total resources expended	8	666,927	42,000	858,161	1,567,088
Net income/(expenditure)	9	(27,000)	(42,000)	(137,288)	(206,288)
Transfers between funds		(35,146)	35,146	-	-
Net movement in funds		(62,146)	(6,854)	(137,288)	(206,288)
Total funds brought forward		509,061	100,000	412,470	1,021,531
Total funds carried forward		446,915	93,146	275,182	815,243