



COMMUNITY TRANSPORT ASSOCIATION UK

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2026

Charity Number (England & Wales): 1002222

Charity registered in Scotland: SC038518

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2026

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.

As stated in its constitution, CTA's objects are 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. The CTA's activities benefit the public by advancing relief of those in need due to age, ill-health, disability, or financial hardship. It does this through education, guidance, and support for transport providers serving disadvantaged groups, thereby enabling greater social inclusion, independence, and access to essential services.

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.

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2026

-
- **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.

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.

In April 2025, CTA launched a 5 year strategic direction which guides our work going forwards. This strategic direction was a direct result of the sector-wide consultation and mapping exercises across the UK which began in late 2022 and through an extensive planning process with CTA's board of trustees, staff, members, partners, stakeholders and potential collaborators. 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. CTA's strategic direction is available here: [5 Year Strategic Direction 2025-2030.pdf](#)

COMMUNITY TRANSPORT ASSOCIATION UK
TRUSTEES REPORT

For the year ended 31 March 2026

2. ACHIEVEMENTS AND PERFORMANCE

Membership services

At the end 2025-2026, CTA had 1,404 active members, an increase of 125 members on 2024-2025. During the year, CTA had 1,523 active members in total, with 118 choosing not to renew.

CTA continues to have good representation of members across all four nations. During 2025-2026 there has been a slight increase in the proportion of members from Scotland with a small reduction in the proportion of members from Northern Ireland.

England	Scotland	Wales	Northern Ireland
72%	15%	7%	6%

Table 1: Breakdown of CTA membership by country

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

The permit-only membership category, introduced in 2025, had grown strongly during 2025-2026, with 18% of all CTA members now holding this type of membership. Eligibility is limited to organisations running a closed-group transport offer, for example, schools, scouts, or services supporting a specific group of individuals.

CTA membership continues to grow, with 173 new members joining during the year - a 23% increase on 2024/25. Of these, 61% joined as full members and 39% as permit-only members. While schools (including charitable schools) continue to be a core part of our new membership at 37%, we are also supporting charities and small operators, which together account for 59% of new members. This continued growth is enabling CTA to reach both small and large organisations, making membership more accessible and relevant. During 2026-2027, we aim to increase our representation of small voluntary car schemes. We recognise that many of these are hosted within larger secondary operators and we plan to review our membership offer so these groups can access CTA membership directly if they wish.

2025/26 was the first full year of our commercial affiliate offer, with 32 commercial affiliates providing a full range of relevant services to members. We have continued to work with WRS and BCD to offer a competitive insurance, including a bespoke product for car club and cover for drivers holding a full D1 licence from day one, an improvement on many other insurance products, which typically require drivers to have held the licence for over two years. Nearly 20% of members have taken up an offer from a commercial affiliate during the first full year of operation. We will continue to build usage and expand the variety of commercial affiliates, ensuring they provide services that add genuine value to our members.

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2026

Permits

CTA continues as a designated body issuing Section 10B and Section 19 permits. In 2025-2026 we issued:

- 1,466 Section 19 permits to 344 members (GB)
- 14 Section 10B Permits to 5 members (Northern Ireland)

Overall, the number of permits we issued in 2025-2026 was 54% higher than the number due to expire in the same period. We continue to work closely with the Office of the Traffic Commissioner and the Department for Transport (DfT) to review standard Section 19 and 22 guidance and address wider permit issues. The permit team has also been supporting our Northern Ireland team in their work with Department for Infrastructure (DfI) to review the section 10B permit process.

In 2025, CTA completed a membership survey, with responses from 13% of members. CTA membership was widely seen as essential for helping organisations operate legally, confidently and efficiently. 78% of members felt it had positively impacted their organisation, and 74% would recommend CTA membership because of its expert advice, specialist guidance, peer support, and national advocacy. CTA was described as a source of credibility, reassurance, and professional standards for community transport.

Members asked for the membership offer to provide more localised connections, clearer practical support, stronger advocacy, and easier access to tools that save them time. While many are satisfied, others identified gaps in funding support, policy clarity, and in person networking.

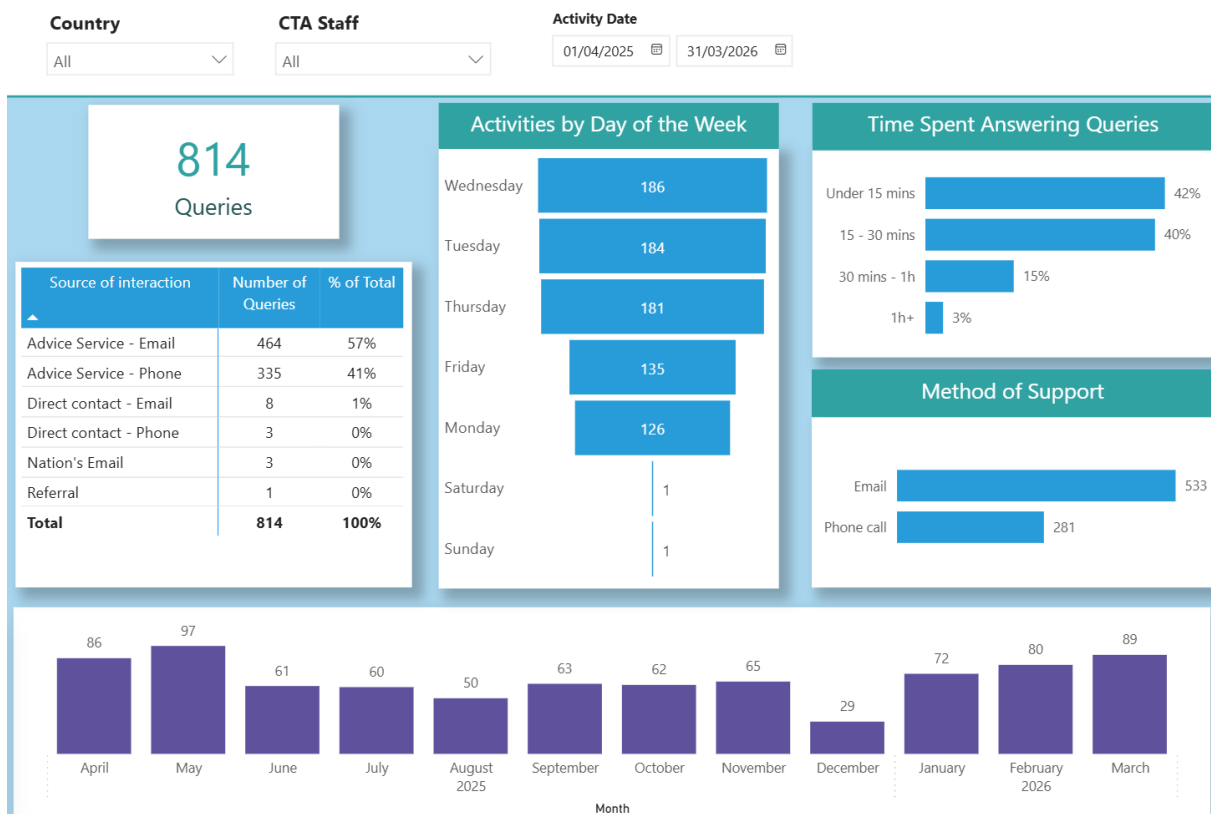
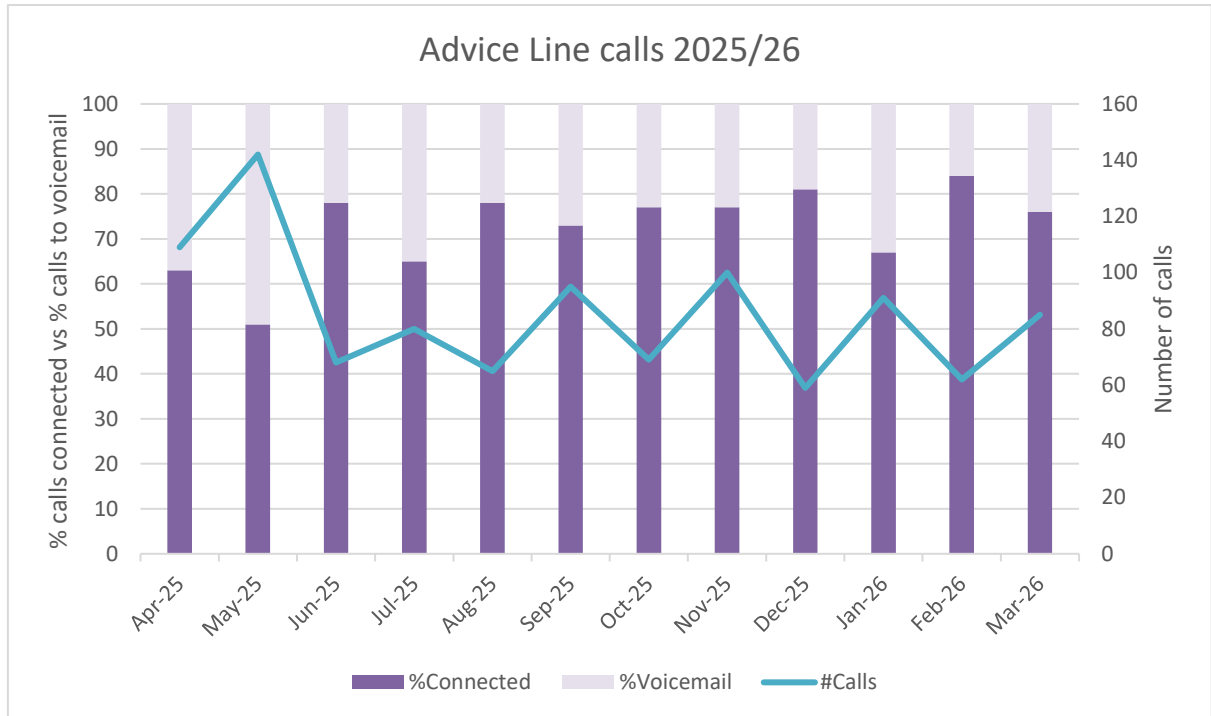
Smaller organisations especially wanted practical templates, grant guidance and local face-to-face forums, while larger organisations and public sector bodies highlight the need for policy consistency, operational clarity and national campaigning. Each CTA pillar is taking responsibility for acting on these requests from members.

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2026

Advice and Support



COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2026

Our Advice & Support pillar continues to strengthen and is fully 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; it is driven by the team of Development Officers and Development Managers and their outreach, case work, and delivery of the advice line, which shapes proactive and reactive support that is designed to meet the needs of the CT movement.

Advice line (email and phone)

Our top 3 queries for 2025/26 focused on:

- Operation
- Section 19 permits
- MiDAS training

These topics (also our top 3 for 2024/25) represented more than 48% of the queries managed by the advice team. Driver licensing, health and safety, and CTA membership were our next three most frequently asked questions, and this intelligence will inform our priority actions for support in 2026/27. 80% of queries came from our not-for-profit member segment.

Events

We hosted 7 Community Building Sessions in 2025/26, with topics including:

- Storytelling – supporting operators to tell compelling stories across different media and to different audiences
- Community Transport insurance – in partnership with BCD/WRS
- Vehicle purchasing – launching the new guide developed in partnership with our Commercial Affiliates

While attendance numbers have remained consistent, we have found it harder this year to maintain the core identity and focus of this event while navigating some changes within the team. We will be rebranding these events in 2026 to become ‘Connect & Learn’, a bimonthly member-focused session which will bring people together to share knowledge, explore practical topics, and learn from others across the sector. This builds on the best of the Community Building sessions, while releasing some capacity across the team to focus on other priorities, e.g. the “Meet the Funder” event we facilitated with the Motability Foundation in December, allowing operators to directly interface with a key funding partner.

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2026

Resource Development

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:

- Updates to the VAT guidance (in partnership with our former auditors Dains)
- Incident reporting including RIDDOR and the Charity Commission
- Bequests and Community Transport

Research, Policy and Campaigns

A key area of research delivery during 2025/26 has been CTA's Motability Foundation funded Creating Connections research project. The project is exploring how Community Transport can better meet the needs of disabled children and young people across the UK, strengthening understanding of unmet transport need and identifying community-based solutions capable of informing future service development, commissioning approaches, and national policy.

During the year, activity focused on scoping and desk-based research alongside the development and distribution of three core surveys designed to capture perspectives from across the sector and from lived experience. A survey of Community Transport organisations gathered operational insight, service provision data, and emerging challenges, receiving just under 300 responses. A second survey targeted Disabled People's Organisations to better understand barriers, service gaps, and user experience perspectives. A third survey for disabled children, young people, and their families is currently being distributed, with a target of 1,000 responses to ensure a robust and representative evidence base grounded in lived experience. All surveys were developed using accessible formats and inclusive engagement approaches to maximise participation and reduce barriers to involvement.

Alongside survey delivery, eight Community Transport Operators and Disabled People's Organisations (DPO) have been selected, and are now in place as lead organisations supporting the qualitative phase of the research. These organisations represent a broad mix of geography, operating models, and community contexts across the UK. Initial engagement meetings have mapped current provision, identified local priorities, and established collaborative delivery arrangements. Pairing arrangements between operators currently delivering services and those not yet operating, together with active DPO involvement, are embedding lived experience throughout the research process and supporting deeper qualitative insight.

CTA is also working in partnership with Ealing Community Transport (ECT) to deliver a UK-wide pilot capturing and evidencing the social value generated by Community Transport. One hundred organisations initially signed up to participate, with 71 completing licence agreements and gaining access to the updated social value calculator. Over 60% of participating organisations have completed an annual data submission to date. Delivery has required significant coordination, including supporting organisations through licensing requirements, data collection processes, and reporting submissions.

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2026

While progress has been affected by organisational capacity pressures and staff turnover within partner organisations, extended timelines and targeted one-to-one support have enabled continued progress. Completion of submissions will enable calculation of the first UK-wide social value figure for Community Transport, representing a significant milestone in evidencing sector impact.

Over the last year, work has been completed to standardise mapping dataset questions across the UK. This has included reviewing existing country-level approaches, identifying inconsistencies within current datasets, and developing a UK shared question set to support future data collection. The question set is now being finalised, with a sector-wide survey release planned for September/October 2026. The resulting UK-wide dataset and mapping tool will enable consistent reporting, improved comparability across regions, and stronger strategic planning, further strengthening the sector's national evidence base.

Safeguarding Community Transport's future through driver licensing changes was firmly established as our top priority in 2025/26. Community Transport across the UK is facing a serious and growing shortage of qualified minibus drivers, which is already disrupting essential services, restricting innovation and growth and threatening the long-term sustainability of our movement.

We stepped up our D1 licensing campaign by publishing a 'green paper', which set out options for change. We consulted extensively on these options with members, experts and stakeholders, gathering data, evidence and views through focus groups, an online survey, interviews and further research. The results of this exercise will strengthen our evidence base and give us a strong mandate from our movement. In 2026/27, we will produce a "white paper" and advocate for it with the UK Parliament and the UK Government.

We responded to several major consultations and inquiries at a UK level, making representations to Ministers on behalf of our members on issues like the Autonomous Vehicles regulatory framework, the Electric Vehicle Excise Duty (eVED) and Great British Railways.

In January, we published Manifestos for Scotland and Wales ahead of the Scottish Parliament and Welsh Senedd elections on 7 May 2026 – *Our Communities, Our Transport*. Each Manifesto was aligned with our Manifesto for the UK General Election 2024 but tailored to reflect the national policy context and our members' local priorities. These documents will be the foundation for our influencing activities in Edinburgh and Cardiff over the course of the parliamentary term, giving our teams and our movement a clear, long-term and strategic focus on fair funding, access to health & social care and climate action.

In the final days of 2025/26, a "workers-first review" of the Approved Mileage Allowance Payment (AMAP) rate, which is used to reimburse volunteer drivers, was announced by HM Treasury as fuel prices increased. In response to this partial and qualified success, we took steps to reactive our AMAP campaign, which will reconvene coalition partners and urge the Chancellor to deliver a fair deal for volunteers at the Autumn Budget 2026.

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2026

Training

During the year, CTA made significant progress in strengthening sector capability through the expansion of MiDAS training, the launch of the transformed PATS (passenger assistants training scheme) programme, and continued development of the CTA-Approved Training Centres.

CTA exceeded its annual target, with over 23,000 people trained in MiDAS Standard and/or Accessible training during the 2025/26 financial year. Demand remained strong throughout the year and overall delivery exceeded expectations despite seasonal fluctuations. Evaluation evidence continues to demonstrate impact, with 88% of MiDAS participants reporting improved knowledge, high confidence levels following training, and a strong willingness to recommend the course.

PATS was finalised in Q3 and introduced through a successful soft launch in November, followed by a full rollout after further consultation and refinement. By year end, approximately 767 PATS learner passes had been sold. While volumes are below the original ambition, this reflects a deliberate focus on quality, operational readiness, and sustainable growth in response to early feedback. Uptake has increased steadily since the hard launch in February, providing a strong foundation for future growth.

A total of 152 new Driver Assessors (DAs) were trained to deliver MiDAS Standard and Accessible courses, significantly surpassing the annual target of 35. Alongside this growth with new DAs, we are pleased with 231 DA refresher trainings delivered across the year, keeping delivery standards high and ensuring assessors remain current and confident. This strong network of new and existing DAs will continue to strengthen the sustainability and growth of MiDAS.

The CTA-Approved Training Centre network continued to mature during the year, strengthening the quality, consistency, and sustainability of MiDAS delivery. Established to address longstanding concerns around DA training standards and confidence, the model has shown clear benefits, including improved learner experience, more transparent processes, and closer working relationship with CTA. By year end, seven Training Centres were operational across the UK, including Hampshire, where CTA assumed direct responsibility for MiDAS delivery. In December, the Board approved the expansion of the network beyond the community transport sector, supporting increased capacity, wider geographical coverage, and future growth while maintaining robust quality assurance.

CTA has continued to evolve its training offer in response to feedback and sector need. Improvements to transformed MiDAS have been implemented, CTA is now administering MiDAS in the Hampshire area. Looking ahead, the next phase of development will focus on Car & MPV training, with this work planned within the 2026/27.

In parallel, efforts are underway to broaden the reach of both PATS and MiDAS, including promotion to schools and local authorities. This work will continue through 2026, supported by targeted engagement, events, and strengthened marketing collaboration.

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2026

In summary:

- Passes sold: 23,193
- Passes allocated: 23,528
- Theory assessments passed: 21,751
- Certificates issued: 21,288
- Support tickets resolved: 11,238
- DA Inductions (CTA-Training centres delivered course) 169
- DA Refreshers (CTA-Training centres delivered course) 231
- 88% Felt the theory significantly increased their knowledge
- 100% Would recommend MiDAS to a friend or colleague
- 99% Found the online learning easy to access
- 100% Felt 'reasonably' or 'very' confident driving after MiDAS

Learner feedback:

- "At the start of the day I was terrified to drive the minibus... within five minutes it was the best vehicle I had drove."
- "What could easily have been an intimidating experience turned into a delightful drive."
- "I was extremely nervous and worried about the assessment... I walked away feeling so proud of myself."
- "The DA immediately made me feel at ease from the pressure of the test." "They made any worry about actually driving a larger vehicle disappear...I felt comfortable to ask questions and didn't feel pressured."
- "I feel more confident handling situations I would meet in real driving...I felt calm, supported and able to focus on driving safely."
- "My DA gave hints and tips while out driving with non-judgemental feedback. I was able to make mistakes, discuss them, and then practise fixing them."

CTA in England

During 2025/26 we have been focused on taking forward the 5 priority themes that were identified in the *2025 State of the Sector: England report*. The five priority themes were identified for follow-up research are:

1. Accelerating EV adoption in community transport
2. Evaluating the value of group hire services
3. Future-proofing volunteer car schemes

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2026

4. Exploring community bus routes and S22 permit use
5. Linking community transport with local devolution

During this year we have focused on themes 3, 4 which are expected to be completed in early 2026/27.

Future-proofing volunteer car schemes

This work so far has included four focus groups, engaging with over 100 people who shared their views and discussed the future of volunteer car schemes. The research shows that this part of the sector is heavily relied on for health and hospital journeys, with demand far exceeding the number of volunteers available. Volunteer recruitment was a significant issue highlighted in all focus groups. We will be launching a survey in 2026 and finalising the report and recommendations later in the year.

Exploring community bus routes and s22 permit use

Through this work, we have heard from circa 100 people via a survey and one-to-one interviews on the use of s22 permits. The research so far highlights that, while s22 services and community buses are a smaller part of the sector, the majority of the operators have been providing services for over 20 years, with the primary driver being the withdrawal of commercial and council-subsidised routes. Further work is needed to understand why some operators choose not to operate these services, with the final results expected later in 2026.

Improving engagement with members has continued to be a key focus for our England team. Since April 2025, we have engaged with 370 members through advice, support and events. Within this we have provided direct development support to 199 organisations and have engaged with 91 organisations to build awareness. The most common topics of support were improving understanding of community transport, supporting better operational standards, strengthening finance and funding for operators and building sector relationships.

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. We have been pleased to see our engagement with DfT has led to CT representation in national strategies and guidance, including the Bus Franchising Manual and Better Connected: a strategy for integrated transport in England.

CTA in Northern Ireland

In 2025–26, the CTA team in Northern Ireland focused on strengthening membership engagement, building sector leadership, and developing the evidence base required to influence future transport policy and investment.

Membership engagement continued to grow during the year, with CTA Northern Ireland membership increasing from 76 to 84 organisations, representing approximately 10% growth. This was directly linked to the role of Northern Ireland Development Officer, enabling more direct engagement and expanded outreach to secondary members.

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2026

Targeted organisational support helped members strengthen governance arrangements, develop funding applications, and plan for long-term sustainability. CTA supported the development and submission of 10 funding applications. Monthly Rural Community Transport Partnership managers' meetings remained central for collaboration and supporting shared learning.

Communications and engagement activity expanded throughout the year. The launch of the Northern Ireland Spotlight Newsletter created a dedicated channel for members and stakeholders, improving information sharing and reinforcing sector identity. Efforts continued to develop the distribution list and extend outreach to stakeholders outside the sector. A programme of webinars covering social value, research, marketing, and licensing supported knowledge exchange and capacity building.

Considerable work was undertaken to complete three years of Social Value analysis for Northern Ireland primary members, funded by the Department for Infrastructure. This demonstrated the wider economic, health, social, and environmental impact of Community Transport operators and strengthened the evidence base supporting cross-departmental engagement and future service development. Work also continued in partnership with PILS to pursue clarification and potential legal challenge relating to the 2018 driver licensing guidance in Northern Ireland. This included Freedom of Information submissions and research into road traffic legislation to establish an accurate legal position. Driver licensing remains a significant concern and will remain a priority.

CTA provided evidence to the Northern Ireland Assembly Infrastructure Committee and engaged with the Committee Chair and elected representatives to ensure Community Transport issues remained visible in scrutiny and policy discussions. CTA also responded to 12 consultations, producing condensed versions for CTOs for 8 of these, and prepared briefing papers for elected representatives. Further work included collating and presenting evidence to DfI on fleet age across primary members, supporting development of a business case for capital investment. CTA is also developing a briefing paper mapping pay parity and terms and condition across the sector. CTA represented members across Age Friendly Networks, All-Party Parliamentary Groups, alongside relevant accessibility forums.

Overall, 2025/26 marked a year of consolidation and growing influence for Community Transport in Northern Ireland. Through strengthened membership engagement, robust research evidence, and increased policy visibility, CTA has laid strong foundations to support future investment, partnership working, and long-term sector sustainability.

CTA in Wales

Membership & Permits

We have 103 members in Wales, 71 of those members hold 450 permits between them. More than 80% of our membership is not-for-profit, and we have a small number of public sector and infrastructure bodies active in the Welsh CT movement also. 2025/26 has seen several new schemes come online including in Bala, Caerphilly, and north Torfaen, each the result of significant time, energy and resources deployed to support their development.

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2026

We sadly also saw a couple of member organisations close their doors, but thanks to the quick work of team Wales and partners at Powys Association of Voluntary Action, one of the affected communities has been able to launch a replacement scheme.

Development, Engagement and Influencing

Team Wales have led more than 450 development or engagement meetings with members, partners, stakeholders, communities, and supporters this year, ranging from tiny, isolated communities, to university researchers, to established operators, to infrastructure support bodies, through to the Welsh Government. Our work thrives on connection, building on a strong foundation of mutual respect and understanding.

CTA Cymru is now established as a key part of Transport for Wales' Advisory architecture, sitting on both their Bus Reform Improvement Panel and their Inclusive Travel Panel. We have supported them with extensive public engagement in South West Wales this year, shaping and influencing their approach and extending this to the North for the next phase of franchising.

We have contributed to 12 national or regional consultation and engagement projects, published 11 blogs, gave 9 keynote addresses at external events, and issued 12 Spotlight newsletters to 200+ members and partners. We have also given evidence to the Senedd's Environment, Infrastructure, and Climate Change Committee to inform the Scrutiny of the Bus Services (Wales) Act during the Bill's development stage, focusing on the importance of inclusive, community-led transport in shaping a network that meets more people's needs.

We also worked with our members and colleagues in team Scotland to produce our first Welsh Manifesto – [Our Communities, Our Transport](#) – setting out our priorities for the incoming Welsh Government for 2026 and beyond.

Events

Events led by team Wales in 2025/26:

- CTA Cymru Conference – our first ever 'sold out' national conference saw team Wales welcome representatives from 55+ organisations to lovely Llandudno
- South West Wales Operator forums in partnership with TfW (June & November)
- Working Well with Inclusion in partnership with the West Glamorgan Regional Partnership (September)
- Community Building Session – Meet the Advice Team (September)
- Working Well with Impact in partnership with the Rainbow Foundation (October)
- Working Well with Trustees in partnership with the Cranfield Trust (November)
- Community Building Session – How to Tell Your Story (November)
- Meet the Funder in partnership with Motability Foundation (November)

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2026

- Funding CT in Wales operator sessions (February)
- Funding a Vehicle Purchase in partnership with Robert Owen Community Bank (March)
- North Wales CT operator Exchange (March)

Funding

Leveraging the investment made in CTA Cymru, we supported operators to bring in more than £1.05m in new funding to the Welsh Community Transport network in 2025/26, with a further £3.15m in submitted applications awaiting decisions. We have also supported members in other parts of the UK with funding applications, with an additional £1.9m in pending applications in England, Scotland, and Northern Ireland.

Finally, this year we gained support from Ken Skates MS, Cabinet Secretary for Transport and North Wales, to launch and lead a task and finish group to review the funding mechanisms in place for CT in Wales, and to draw up a proposal and set of recommendations for how this could be improved in readiness for the incoming Government. Working with partners from our membership, the Welsh Government, Transport for Wales and ATCO, we have submitted a paper for the next Minister.

CTA in Scotland

In 2025/26, Scotland's Community Transport movement achieved substantial growth, with many new operators being established, new services being launched and new CTA members being secured. CTA membership in Scotland broke the 200 mark and reached a high of 216 operators, widely supported by our Community Development programme.

We launched three new Local Networks in Highland, Orkney Islands and Perth & Kinross to join our Lanarkshire pathfinder. Each Local Network had regular meetings with agreed priorities and clear actions, which have improved communication between local operators, enabled new collaborations and facilitated peer learning. They have also given the sector a more effective voice to engage with key stakeholders like local authorities, independent funders and DVSA.

We strengthened our commitment to serving every part of our country by being more active beyond the Central Belt, including taking our Scotland Conference to Inverness and our Meet the Movement series to Aberdeen. Our online Show and Tell sessions shared the inspirational stories and precious wisdom of experienced operators with a wider audience.

Strengthening our presence and influence at the highest level of decision-making was a major focus this year. Our special reception at the Scottish Parliament, which kick started Community Transport Week 2025, connected our members with three MSPs from three different parties. An online event gave operators unique access to the Scotland's Minister for Community Transport.

In September, we published our landmark *Making Scotland Healthier* report based on an operator survey, a pilot passenger survey and Freedom of Information requests. Our findings were given extensive coverage by STV News at Six, Scotland's most-watched television news programme.

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2026

This policy, research and campaigns strategy delivered major results for our movement in Scotland, winning new funding and creating opportunities to collaborate or tender with the NHS. We secured from Scottish Ministers a record £4m investment in the Plugged-In Communities Grant Fund and reform of the Network Support Grant. Meanwhile, we worked with six NHS Boards to better engage with our sector, half of which are now working directly with local operators to deliver non-emergency patient transport and improve access to health & social care.

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2026

3. FINANCIAL REVIEW

Income

Incoming resources were £2.15m (2025, £1.98m). 42% 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 £1.91m (2025, £1.67m). Of this figure, £858k 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 £239k (2025, surplus £310k). CTA's operating surplus on its unrestricted income before fund transfers was £242k (2025, surplus of £265k).

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 reviewed the charity's reserve policy during the financial year. CTA defines its reserves as freely available unrestricted funds. The core objective of the reserves policy 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 2025/26. Free reserves (unrestricted funds minus provision for fixed assets) sat at £622,324 at the end of the 2024/25 financial year but have increased in the 2025/26 year through the operating surplus. Free reserves totalled £806,691 at the end of the 2025/26 year, with total funds reaching £1.36m (2025, £1.12m).

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2026

Reserves policy and going concern (continued)

Three months' operating costs equated to £477,806 at year end, so the CTA had exceeded its target level of reserves. The balance sheet now has net current assets of £1.35m (2025, £1.09m). 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 2026 were £1,364,756 (2025, £1,125,031). The categorisation and purpose of these funds is as follows:

	2024/25	2025/26
Unrestricted Reserves		
General Reserve – being the accumulated surpluses of the organisation	£654,713	£821,939
Designated Reserve 1 – being a fund to cover the organisation's financial commitment to the costs of developing driver training services	£100,000	£100,000
Designated Reserve 2 – being a fund to cover costs for the recruitment of a chair of the Trustee Board		£15,000
Designated Reserve 3 – being a fund to cover costs of the CTA's D1 Licensing Campaign and associated members' meeting.		£15,000
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	£5,926
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	£109,590
Western Valleys Funding – being a fund to pilot a demand responsive transport solution that will connect communities across the valleys	£36,792	£36,792

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2026

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	£28,032
Motability Research Fund – being a fund to research the impact of transport solutions on the lives of disabled people	£158,144	£207,477
TOTAL	£1,125,031	£1,364,756

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.

For the year ended 31 March 2026

4. FUTURE PLANS

In April 2025, CTA launched a 5 year strategic direction which guides our work going forwards. This strategic direction was a direct result of the sector-wide consultation and mapping exercises across the UK which began in late 2022 and through an extensive planning process with CTA's board of trustees, staff, members, partners, stakeholders and potential collaborators. 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. CTA's strategic direction is available here: [5 Year Strategic Direction 2025-2030.pdf](#)

Following the broader strategic direction, each year, the CTA board and Leadership Group agree on the operational objectives for the year ahead. This operational plan is updated for every board meeting to assess performance. For the 2026/27 CTA are engaged with the following priorities in each pillar which are clearly linked to the overarching strategic direction:

Membership

CTA will strengthen membership representation by targeting gaps in key areas and developing an improved group membership offer. We will measure and improve member satisfaction to maintain at least an 85% retention rate, while strengthening relationships with commercial affiliates. Member engagement will be supported through active involvement in #CTWeek. We will also ensure a robust permit process, increasing the proportion of members obtaining permits through CTA, while building the technical knowledge and confidence of members and stakeholders in permit awareness and use. CTA will continue to act as a sector leader by connecting designated bodies and collaborating with the DfT and OTC to shape policy and guidance.

Advice and Support

CTA will enhance its provision of advice and support through continuous monitoring of advice line feedback, maintaining a minimum satisfaction rating of 4 out of 5, and developing clear protocols to respond to both developmental and positive feedback.

Working with CTA's Marketing Team, we will raise awareness of advice services through website updates, social media, and targeted communications, monitoring the impact on usage. Each UK nation will deliver a dedicated workplan with KPIs, engaging directly with members to provide tailored advice and support. We will further develop the logged-in area, including forums and peer-to-peer support, and strengthen partnership approaches to resource development. This includes co-producing toolkits with members and affiliates, expanding accessible and inclusive resources, and identifying gaps in provision.

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2026

Technology will be used to develop more interactive resources, and we will work across membership and training functions to deliver joined-up support, including new training modules and operational sessions.

Research, Policy and Campaigns

CTA will amplify the sector's voice and influence through coordinated campaigns, research, and policy development aligned with its manifesto priorities. This includes scaling up the D1 licensing campaign through publication of a position paper, development of member resources, coalition-building, and coordinated lobbying activity.

We will deliver year two of the Motability Foundation-funded research into inclusive transport for disabled children and young people, and publish findings from the Social Value project to demonstrate the impact of Community Transport. CTA will also pursue further research funding to explore digital integration across the sector.

Ongoing campaigning will include the AMAP campaign and active participation in alliances such as the Sustainable Transport Alliance. We will develop a UK-wide dataset to evidence sector needs and trends, and support country-specific policy workplans shaped by member priorities. Strategic planning tools will be developed to support policy engagement, alongside continued collaboration with academic partners and production of key outputs such as the annual AGM infographic.

Training

CTA will continue to lead as a primary source of training and best practice for the Community Transport sector. We aim to train 21,000 people through MiDAS and a further 3,000 through the PATS course, while maintaining high satisfaction levels, with at least 90% of participants reporting improved knowledge and confidence.

We will expand the trainer network by training 75 new Driver Assessors and supporting 150 to complete refresher training. Ongoing development of training standards will include preparation for updated MiDAS refresher requirements from 2027.

Future plans include the transformation of MiDAS MPV for launch in April 2027, with exploration of training for taxi drivers. We will also develop plans for new CTA-led training offers, including permit, vehicle maintenance, and community car scheme training. Training centre development will continue across the UK, including growth in Commercial Affiliate trainers, alongside completion of the MiDAS standard refresher.

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2026

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)
Oxana Grishina (Vice Chair)
Stephen Stolliday (Treasurer)
Susan Dever
Martin Heffer
Louise Currie
Caroline Dawson

Kenny Duncan
Stephen Hayes
Lesley Ann Millar
Sally Lloyd Davies (appointed 25 March 2026)
John Armstrong (appointed 25 March 2026)
Sue Leighton (Resigned, 26 November 2025)
Andrew Grieve (Resigned, 12 January 2026)

Chief Executive

Victoria Armstrong

Registered office

91 Princess Street
Manchester
M1 4HT

Auditors

Azets
Bulman House
Regents Centre
Gosforth
Newcastle upon Tyne,
NE3 3LS

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 2026

Finance, legal and business advisors

Counterculture Partnership LLP
23 St Leonards Road
Bexhill
East Sussex TN40 1HH

Charity numbers

1002222 (England & Wales)
SC038518 (Scotland)

Key management personnel:

Victoria Armstrong
Caroline Whitney
Gemma Lelliott
Noeleen Lynch
David Kelly
Frances Campbell

Chief Executive
Director for England
Director for Wales
Director of People & Operations
Director for Scotland
Director for Northern Ireland

COMMUNITY TRANSPORT ASSOCIATION UK

TRUSTEES REPORT

For the year ended 31 March 2026

6. STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

The Community Transport Association UK (CTA) is a Charitable Incorporated Organisation (CIO), 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 2026

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 9 and 11 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 9.

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 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 2026

- 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 2026

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.

Reappointment of Auditor

Azets Audit Services were appointed to the charity following a tender exercise during the year. A resolution for the reappointment of Azets Audit Services as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

Approved by the Board of Trustees and signed on its behalf

Alan Jones
Chair of Trustees

23 September 2026

COMMUNITY TRANSPORT ASSOCIATION UK

AUDITORS REPORT

For the year ended 31 March 2026

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 2026 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 2026, 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 2026

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 Trustee's Report is inconsistent in any material respect with the financial statements; 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 2026

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.

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

We identified the following applicable laws and regulations as those most likely to have a material impact on the financial statements: Health and Safety; employment law (including the Working Time Directive); and compliance with the UK Charities Act.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of

COMMUNITY TRANSPORT ASSOCIATION UK

AUDITORS REPORT

For the year ended 31 March 2026

significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

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 of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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.

Simon Brown BA ACA DChA (Senior Statutory Auditor)
For and on behalf of Azets Audit Services, Statutory Auditor
Chartered Accountants

Bulman House
Regent Centre
Gosforth
Newcastle upon Tyne
NE3 3LS
23 September 2026

COMMUNITY TRANSPORT ASSOCIATION UK
STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2026

		Unrestricted Funds			Total funds	Total funds
		General Funds	Designated Funds	Restricted Funds	Year to 31 March 2026	Year to 31 March 2025
Income from:	Notes	£	£	£	£	£
Donations	2	25,000	-	-	25,000	10,900
Charitable Activities	3	1,169,620	-	900,678	2,070,298	1,881,255
Other Trading Activities	4	28,901	-	-	28,901	80,271
Investments	5	26,749	-	-	26,749	15,371
Total		1,250,270	-	900,678	2,150,948	1,987,797
Expenditure on:						
Raising Funds		22,461	-	-	22,461	113,775
Charitable Activities		985,478	45,105	858,179	1,888,762	1,564,234
Total resources expended	7	1,007,939	45,105	858,179	1,911,223	1,678,009
Net income/(expenditure)	8	242,331	(45,105)	42,499	239,725	309,788
Transfers between funds		(75,105)	75,105	-	-	-
Net movement in funds		167,226	30,000	42,499	239,725	309,788
Total funds brought forward		654,713	100,000	370,318	1,125,031	815,243
Total funds carried forward		821,939	130,000	412,817	1,364,756	1,125,031

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 34 to 45 form part of these financial statements

COMMUNITY TRANSPORT ASSOCIATION UK
BALANCE SHEET

As at 31 March 2026

			As at 31 Mar 26 £	As at 31 Mar 25 £
Fixed assets	Notes			
Tangible assets	13		15,148	32,389
Investment	14		100	100
			<u>15,248</u>	<u>32,489</u>
Current assets				
Stocks	15	629	965	
Debtors	16	192,733	202,670	
Current Investments	17	618,835	595,002	
Cash at bank and in hand	23	740,454	456,446	
		<u>1,552,650</u>	<u>1,255,083</u>	
Creditors: amounts falling due within one year	18	(203,142)	(162,541)	
Net current assets			<u>1,349,508</u>	<u>1,092,542</u>
Net assets	20		<u>1,364,756</u>	<u>1,125,031</u>
Funds				
Unrestricted funds	21	821,939	654,713	
Designated Funds	21	130,000	100,000	
Restricted funds	21	412,817	370,318	
Total funds			<u>1,364,756</u>	<u>1,125,031</u>

The financial statements were approved and authorised for issue by the board of trustees on 23 September 2026 and were signed below on its behalf:

Stephen Stolliday
Trustee

The notes on pages 34 to 47 form part of these financial statements

COMMUNITY TRANSPORT ASSOCIATION UK
STATEMENT OF CASH FLOWS

For the year ended 31 March 2026

	Notes	2026 £	2025 £
Net cash provided by/(used in) operating activities	22	313,444	375,324
Cash flows from investing activities:			
Purchase of fixed assets		(5,603)	(2,880)
Purchase of current investments		(792,262)	(697,875)
Sale of current investments		768,429	311,514
Net cash provided by /(used in) investing activities		(29,436)	(389,241)
Change in cash and cash equivalents in the year		284,008	(13,917)
Cash and cash equivalents at the beginning of the year		456,446	470,363
Cash and cash equivalents at the end of the year	23	740,454	456,446

Analysis of changes in (net debt) / cash

	1 April 2025 £	Cash flows £	31 March 2026 £
Long-term borrowings	-	-	-
Short-term borrowings	-	-	-
Lease liabilities	-	-	-
Total liabilities	-	-	-
Cash and cash equivalents	456,446	284,008	740,454
Total (net debt)/cash	456,446	284,008	740,454

The notes on pages 34 to 47 form part of these financial statements.

COMMUNITY TRANSPORT ASSOCIATION UK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2026

1. Accounting policies

Community Transport Association UK (CTA UK), which is a charitable incorporated organisation. In the event of the charity being wound up, the liability in respect of the guarantee 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.

For subscriptions, recognition takes place at the point of income being physically 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 2026

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 2026

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

There are no significant judgements applied by management in the preparation of the financial statements.

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 2026

2. Donations	2026	2025
	£	£
Donations received	25,000	10,900
	25,000	10,900
3. Income from charitable activities	2026	2025
	£	£
<u>Restricted</u>		
Grants received (see note 6)	900,678	926,638
	900,678	926,638
<u>Unrestricted</u>		
Memberships	200,792	163,753
Member Services & Support	968,828	790,864
	1,169,620	954,617
4. Income from other trading activities	2026	2025
	£	£
Monthly Journal Subscriptions	24,608	20,020
Advertisement Fees	-	37,075
Insurance Commission	4,198	23,138
Sundry Income	95	38
	28,901	80,271
5. Investment income	2026	2025
	£	£
Bank Interest	26,749	15,371
	26,749	15,371

6. 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.

	2026	2025
	£	£
Department for Transport Grant	200,000	200,000
Scottish Government Grant	146,302	149,060
Department for Infrastructure (NI) Grant	57,100	62,100
Welsh Assembly Government Grant	220,600	220,000
Transport to Health Funding	109,200	109,200
NI Dormant Grants	-	27,434
Motability Research Grants	167,476	158,844
	900,678	926,638

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2026

7. Analysis of Expenditure 2026

	Cost of Sales £	Staff Costs £	Other Costs £	Governance costs £	Support Costs £	2026 Total £	2025 Total £
Raising Funds	-	10,784	75	196	11,406	22,461	113,775
	-	10,784	75	196	11,406	22,461	113,775
Charitable Activities:							
Grant Expenditure	-	600,812	176,183	14,052	67,132	858,180	831,502
Memberships	-	87,254	595	1,589	79,246	168,684	144,046
Member Services & Support	971	326,856	98,885	7,717	382,365	816,794	538,540
Designated costs	-	-	45,105	-	-	45,105	50,146
	971	1,014,922	320,768	23,358	528,743	1,888,763	1,564,234
	971	1,025,706	320,843	23,554	540,149	1,911,223	1,678,009

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

Of the total expenditure, £1,053,044 was unrestricted (2025: £846,507) and £858,179 was restricted (2025: £831,502).

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 £264,287 (2025: £146,901) which are included in support costs.

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2026

Support costs can be analysed as follows:

	2026	2025
	£	£
Staff costs	264,287	146,901
Facility costs	5,702	10,930
Office costs	59,644	32,319
Travel, subsistence & meeting costs	21,331	21,680
Legal & professional	75,266	59,806
IT/Website costs	45,456	29,985
Sundry costs	68,463	53,495
	540,149	355,116

8. Net income/(expenditure) for the year

	2026	2025
	£	£
This is stated after charging/ (crediting):		
Depreciation	22,167	24,376
Bad debts incurred/(recovered)	2,070	(12,239)
Loss on disposal of fixed asset	678	-
Auditors remuneration:		
Audit	11,000	8,100
Corporation Tax Computation	-	-

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

	2026	2025
	£	£
Staff costs were as follows:		
Salaries and wages	1,089,030	934,574
Social security costs	125,732	94,584
Employer's contribution to a defined contribution pension scheme	69,914	44,771
Other forms of employee benefits	5,318	26,351
	1,289,994	1,100,280

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

	2026	2025
	No.	No.
£60,000 - £69,999	-	-
£70,000 - £79,999	-	-
£80,000 - £89,999	1	1
£90,000 - £99,999	-	-

The total employee benefits including pension contributions of the key management personnel were £411,132 (2025: £370,509)

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2025: £nil). No charity trustee received payment for professional or other services supplied to the charity (2025: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalling £4,307 (2025: £2,055) incurred by 7 (2025: 5) trustees relating to attendance at meetings of the trustees.

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2026

10. Staff Numbers

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

	2026	2025
	No.	No.
Raising Funds	0.3	1.2
Grant Funded Activities	14.7	15.4
Memberships	2.1	2.5
Member Services and Support	8.0	4.8
Governance	0.2	0.2
Support	6.2	3.6
	31.5	27.7

11. Related Party Transactions

The charity had no transactions with related parties during 2026 (2025: £nil).

The charity has a subsidiary company CTA Trading Limited which was dormant throughout 2025 and 2026.

As at 31 March 2026 the amounts owed by the subsidiary amounted to £nil (2025: £nil).

The assets and liabilities of the subsidiary were:	2026	2025
	£	£
Current assets	100	100
Creditors: amounts falling due within one year	-	-
Total net assets	100	100
Aggregate share capital and reserves	100	100

12. 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 2026

13. Tangible Fixed Assets	Computer Equipment £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2025	136,487	14,513	151,000
Additions	5,603	-	5,603
Disposals	(63,163)	(14,513)	(77,676)
At 31 March 2026	78,927	-	78,927
Depreciation			
At 1 April 2025	104,990	13,621	118,611
Charge for the year	21,866	301	22,167
Disposals	(63,077)	(13,922)	(76,999)
At 31 March 2026	63,779	-	63,779
Net book value			
At 31 March 2026	15,148	-	15,148
At 31 March 2025	31,497	892	32,389

Capital expenditure contracted for, but not provided for in the financial statements, was £nil (2025: £nil).

14. Investment

The charity's investment of £100 relates to the 100% holding in its wholly owned subsidiary, CTA Trading Limited. (see note 11).

15. Stock

	2026 £	2025 £
Purchased goods for resale	629	965
	629	965

The value of stock impaired at the year end was £2,018 (2025: £1,941).

16. Debtors

	2026 £	2025 £
Trade debtors	83,556	88,046
Other Debtors	2,659	4,558
Prepayments & Accrued Income	106,518	109,444
Other Taxes	-	622
	192,733	202,670

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2026

17. Current Investments

	2026 £	2025 £
Carrying value and market value at the beginning of the year	595,002	208,641
Additions to investments at cost	792,262	697,875
Sale of current investments	(768,429)	(311,514)
	618,835	595,002

18. Creditors: amounts falling due within one year

	2026 £	2025 £
Amounts due to subsidiary undertaking	100	100
Trade creditors	49,508	40,115
Other taxation and social security	29,595	22,734
Accruals	79,456	91,259
Deferred income	44,483	8,333
	203,142	162,541

19. 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.

	2026 £	2025 £
Balance brought forward	8,333	25,000
Amount released to income in the year	(8,333)	(25,000)
Amount deferred in the year	44,483	8,333
Balance carried forward	44,483	8,333

20. Analysis of net assets between funds – current year

	General Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	15,248	-	-	15,248
Current assets	1,009,833	130,000	412,817	1,552,650
Creditors due within one year	(203,142)	-	-	(203,142)
	821,939	130,000	412,817	1,364,756

Analysis of net assets between funds –prior year

	General Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	32,489	-	-	32,489
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

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2026

21. Statement of Funds Movement

	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	-	158,444	-	-	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

	1 April 2025	Incoming Resources	Resources Expended	Transfers	31 March 2026
	£	£	£	£	£
Restricted funds					
Dept for Transport grant	-	200,000	(200,000)	-	-
Scottish gov't grant	-	146,302	(146,302)	-	-
Dept for Infrastructure – NI grant	-	57,100	(57,100)	-	-
Welsh gov't grant	-	220,600	(220,600)	-	-
DFT minibus grant	15,233	-	(9,307)	-	5,926
Electric Vehicle Fund	25,000	-	-	-	25,000
Western Valleys Fund	36,792	-	-	-	36,792
Social Care Winter Pressures Fund	87,590	-	22,000	-	109,590
Transport for Health Fund	46,859	109,200	(128,027)	-	28,032
Motability Research Grants	158,844	167,476	(118,843)	-	207,477
Total Restricted Funds	370,318	900,678	(858,179)	-	412,817
Unrestricted Funds					
General Funds	654,713	1,250,270	(1,007,939)	(75,105)	821,939
Designated Fund – MiDAS/PATS Development	100,000	-	(45,105)	45,105	100,000
Designated Fund – Trustee Recruitment	-	-	-	15,000	15,000
Designated Fund – D1 Campaign / Members' Meeting	-	-	-	15,000	15,000
Total Unrestricted Funds	754,713	1,250,270	(1,053,044)	-	951,939

COMMUNITY TRANSPORT ASSOCIATION UK
NOTES TO THE ACCOUNTS

For the year ended 31 March 2026

21 (cont)

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 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 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 the costs of the MiDAS/PATS Development Project, Trustee Chair recruitment, a Parliamentary event relating to the D1 licencing campaign, the AGM plus the Chairs farewell dinner.

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

	2026	2025
	£	£
Net movement in funds	239,725	309,788
Add back depreciation charge	22,167	24,377
(Profit)/Loss on disposal of fixed assets	678	-
(Increase)/decrease in stocks	336	2,494
(Increase)/decrease in debtors	9,937	75,746
Increase/(decrease) in creditors	40,601	(37,082)
	313,444	375,324

23. Analysis of cash & cash equivalents

	2026	2025
	£	£
Cash in hand	300	300
Current accounts	410,813	304,321
Deposit accounts	329,341	151,825
	740,454	456,446

COMMUNITY TRANSPORT ASSOCIATION UK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2026

24. Operating Lease Commitments

As at 31 March 2025 & 2026 the charity did not have any future minimum lease payments under non-cancellable operating leases.

25. 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 £69,914 (2025: £44,771)

The total amounts paid into the scheme in the year were £84,946 (2025: £65,766).

26. Capital Commitments

There are no capital comments as at 31 March 2026 (2025: £nil)

27. Comparative Statement of Financial Activity

		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds Year to 31 March 2024
Income from	Notes	£	£	£	£
Donations	2	10,000			10,000
Charitable Activities	3	954,617		916,638	1,881,255
Other Trading Activities	4	80,271			80,271
Investments	5	15,371			15,371
Total		1,061,159		926,638	1,987,797
Expenditure on:					
Raising Funds		113,775			113,775
Charitable Activities		682,586	50,146	831,502	1,564,234
Total Resources Expended	7	796,361	(50,146)	831,502	1,678,009
Net Income / (Expenditure)	8	264,798	57,000	95,136	309,788
Transfers Between Funds		(57,000)	57,000		-
Net Movement in Funds		207,798	6,854	95,136	309,788
Total funds brought forward		446,915	93,146	275,182	815,243
Total Funds Carried Forward		654,173	100,000	370,318	1,125,031