

# Compaid

*Removing barriers* *Improving lives*



## Consolidated Trustees' Report and Accounts 2021-22



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## Introduction from our Chairman

### **“There are many opportunities for service growth and new partnerships”**

*David Lewis, Chairman*

I am delighted to be the new Chair of Trustees for Compaid. I joined the charity because I am excited by its mission to help disabled, older and other vulnerable people to overcome the barriers of social, digital and economic exclusion.

My career over the past 30 years or so has been all about online and digital transformation, culminating in my current role at Capita Public Services. Before that I was heavily involved in social work in the States, working with disabled people, including those recovering from brain injury and in hospice environments. In a way, Compaid’s mixture of accessible transport and digital skills training is right in my sweet spot. That said, my excitement is coloured by sadness at the loss of the charity’s previous John Ashelford, following his long battle with cancer. Compaid would not be in as strong a position today were it not for his stewardship.

Compaid clearly meets a critical need in Kent for disabled, older and vulnerable people and provides a lifeline to many who would otherwise find themselves excluded from participating in society, not least as we emerge from the recent pandemic. That the charity is still thriving is a testament to our Chief Executive Stephen Elsdon’s leadership during these turbulent times.

On my visits to Paddock Wood, the staff and volunteers have been warm and welcoming, and centre users are clearly motivated and use the space enthusiastically. I am extremely proud of the work of everyone involved with Compaid.



It has been and continues to be a challenging environment for Compaid and other charities. The pandemic caused unavoidable interruption in service, and the fiscal environment creates issues for both our funders and service users. Compaid has been financially prudent and has solid reserves. One of the first actions of our reinvigorated Board of Trustees has been to approve an improved benefits package to help our staff address issues with their own financial challenges due to inflation.

We have saved our much loved Kent Karrier transport services for the future, but there is considerable work to be done to restore service users to pre-pandemic levels. We have many opportunities for service growth and new partnerships, and the Board has established a Services Sub-Committee to refresh the charity’s strategy.

We’re looking toward a refreshed vision going into 2023 and I am excited by the journey before us!

**David Lewis, Chairman**

## Reviewing our digital skills training services

**“When I first came to Compaid I had no knowledge of using computers. Now I can search online for what I am interested in and use it for art and relaxation.”**

*Helen, Compaid Training Centre service user*

Our experience in helping vulnerable people to gain digital skills and safely navigate the internet continued to be greatly sought after during the year. This was unsurprising after a year of severe lockdowns and the transition of most in-person services to online alternatives. In the second year of the pandemic, the digital divide was becoming more pronounced.

Our outreach project to digitally excluded residents in Tunbridge Wells, which began in late 2020, continued for much of the following year, with referrals being made through housing officers within Tunbridge Wells Borough Council, Town and Country

Housing residents, and clients being supported by the local Mental Health Resource Centre. Sessions were delivered remotely and in person using venues across the Borough, with social distancing and face coverings ensuring these remained Covid secure. This partnership approach saw more than 60 people gain new digital skills and confidence, many of whom used these as a springboard to access other services in the local community.

The success of this project led to a similar scheme being established in Sevenoaks, with funding from Sevenoaks District Council and West Kent Housing. Referrals





**“I have more clarity and understanding in how to create videos and generate income from these. I have more of a sense of purpose now.”**

*Katar, Outreach service learner*

again came from community and housing officers, and training was delivered remotely and in two physical venues at the Stag Theatre in Sevenoaks and the Hub in Swanley. During the year, SDC applied for funding from Kent County Council through its Helping Hands scheme, and commissioned Compaid to deliver an additional project aimed at Sevenoaks residents who were on the homelessness register and seeking temporary accommodation.

Referrals on this scheme were supported to gain skills in using digital tablets and smartphones, which were provided free to recipients thanks to the KCC funding. Towards the end of the year, external

funding was secured to develop similar localised schemes in Maidstone and the Borough of Tonbridge and Malling.

Our Training Centre in Paddock Wood, which had been closed due to lockdown regulations for much of the preceding year, reopened safely in May 2021. Various safety precautions were in place, including regular Covid tests for staff, volunteers and service users, to protect against Covid and provide a safe and welcoming space for all. Training sessions were initially limited to half days, enabling cleaning within the Centre at lunchtime, though many people resumed attending for full days within a few months of the reopening.

## **Social impact from our digital skills training services**

**People access our digital skills training services for a variety of reasons. Our most recent social impact survey found that:**

**56% had increased the number of hobbies they were able to enjoy**

**49% had increased their awareness of online safety**

**41% were socialising more with family and friends online**

**41% had increased their access to other training courses online**

**31% had increased their access to online health information**

**“The course has been excellent! I wouldn’t change anything.  
Just keep doing what you are doing!  
I’m much more positive going forward. ”**

*Derek, Outreach service learner in Tunbridge Wells*



A variety of new projects and training modules were introduced during the year, with a number of younger service users interested in video game design and podcast production.

This resulted in several online games being produced which were shared widely with those who were still shielding at home, and a group of learners got together to record an audio drama.

Our Chief Executive shared the impact of our digital skills training with other charities and statutory agencies through his seat on the Kent and Medway Voluntary Sector steering group, which advises Kent County Council and the Kent and Medway Integrated Care Board on the needs of Kent residents.

### **Anne’s story**

Anne was referred to Compaid as she suffers with depression and has many challenges in her personal life. It was her dream to create a YouTube channel to share her cooking skills, but she didn’t know where to start.

As she did not have suitable IT equipment, Compaid loaned her a tablet for the duration of the course, which meant that she was able to access her classes online and undertake Youtube tutorials to learn new skills.

Through her remote weekly one to one tutorials, she learned advanced Zoom skills to record and run online cooking courses. She researched teaching opportunities for her skills and how to market herself online on a small budget.

With the dedicated mentoring from our trainer, she set about recording herself cooking and learning to edit. This is an ongoing process, but she is making excellent progress and enjoying learning new media skills along the way.

Anne said, “I really enjoyed my sessions. My trainer was very calm and explained things very well. I am really chuffed. She judged the timing of when I needed breaks which really helped me. It’s given me more confidence to do things for myself and not rely on other people. I will use all the things I’ve learned”.

## Reviewing our community transport services

**“I’m disabled and can’t use public transport. I live alone and have no family locally, so Compaid is my lifeline. I would be lost without this service which helps me keep independent.”**

*Sandra, Kent Karrier passenger in Ashford*

Passengers steadily returned to our community transport services during the year as Government guidance was relaxed around Covid, and the requirement for vulnerable people to shield was lifted. Many of these services had continued to run for limited numbers of users throughout the first year of the pandemic and it was encouraging and pleasing for our staff and volunteers to see familiar service users getting out and about again.

In the year 2021-22, nearly 1,700 disabled, older and otherwise isolated adults used our transport service, along with over 70 disabled children for whom we provided

home to school transport. These passengers made just under 20,000 journeys, covering over 290,000 miles.

Our Kent Karrier services continued to transport disabled and elderly people who needed to get to shops and other destinations, with over 300 trips for hospital and medical appointments, including many to attend Covid vaccinations and boosters.

These services, which are heavily subsidised by contract income from Kent County Council, came under threat in February 2022 as KCC considered budget cuts due to financial constraints.





**“Without the bus, I would find it very difficult to get my shopping done. A taxi would be the only alternative and that’s very expensive to use every week.”**

*Beryl, Kent Karrier passenger in Tunbridge Wells*

Compaid co-ordinated a wide campaign to save the services, including meetings with County Councillors, MPs and District Council leaders. A survey was undertaken among regular passengers to evidence the benefits of the service to users, and the likely impact on their health and wellbeing if they were withdrawn. This information was submitted through KCC’s public consultation process, and there are promising signs that these vital services will be given a reprieve.

The charity’s two Section 22 community bus services also faced an uncertain future during the year. The Detling Shopper service operated throughout the period with Covid safety measures in place, and passenger numbers rose steadily through the year. Nonetheless, in February 2022,

Kent County Council unveiled plans to withdraw funding for this service in the summer. As with the Kent Karrier services, these plans were subject to public consultation.

Meanwhile, our commuter bus service, linking the Knights Wood estate outside Tunbridge Wells with nearby Tonbridge railway station, which had resumed service in October 2020, sadly stopped running at the end of March 2022. This was due to a withdrawal of funding from housing developer Dandara. However, Tunbridge Wells Borough Council identified alternative funding through local developer contributions that had been paid directly to the council, and it is hoped that the Knights Wood service may resume operations in the autumn of 2022.

## **Social impact from our accessible transport services**

**We asked people who used our accessible transport services how their lives had improved as a result.**

**95% felt more independent getting out of their homes**

**92% gained more confidence in making trips**

**92% felt less lonely by mixing with others**

**89% had made new friends on their journeys**

**65% made savings while out shopping in the town**

**“Your door to door service enables me to shop, and is such a help as I struggle with heavy bags on my own. Since the local public bus stopped running, this is the only way for me to get out.”**

*Dawn, Out and About passenger*

Against this backdrop, we were delighted to launch several new Transport services and partnerships during the year. New Out and About dial a ride services in the Boroughs of Tunbridge Wells and Tonbridge & Malling began in January 2022, with funding from the National Lottery. These services proved popular with many older and disabled people, including a number who need to attend local hospice day services.

Another health related pilot began in late 2021, taking diabetic patients to their regular eye screening clinics. This pilot was initiated by In Health, a commercial partner of Kent and Medway NHS Trust, and ensures that patients can get a return journey door to door, with our drivers waiting for half an hour while the screening takes place. Feedback from this new service was so positive that the pilot has been extended to more clinics across Kent and is expected to develop even further in the coming year.

Our partnership with local Age UK centres was extended in the year with the opening of a new centre outside Maidstone. Compaid was approached to provide door to door transport for those wishing to attend, and we took on a new vehicle and driver to deliver this service on a growing number of days each week. This transport is in addition to that already provided for attendees at the Age UK centre in Tunbridge Wells, which reopened in early summer 2021.

### **Barbara's story**

Barbara has been relying on Compaid's wheelchair accessible transport buses for her and her family for several years, and the relief it has brought to them all is more than words can describe. She and her husband are 86 years old, he had suffered two strokes which severely affected his eyesight, and her son has cerebral palsy.

With none of them being able to drive due to age or disability, being able to get essentials such as food from the grocery store or get medication from the local pharmacy was significantly challenging. Her son Pat is her husband's carer, so the additional support Compaid provide is a lifesaver for them.

This is all made possible thanks to the helpful drivers who transport them from their home, assist onto the buses and drop them off at their local supermarket. On the return journey they know help will be offered to carry their bags onto the bus and then into their home.

With Compaid, passengers safety and care is paramount to ensure that whatever your needs our drivers are there to support passengers on their journeys.

She says: “Compaid's buses are a lifeline for us - without them we simply wouldn't be able to go anywhere, and live independently. Your wonderful drivers assist me, my son and my husband and always ensure everyone is helped on and off the bus.”

## Reviewing our marketing and fundraising

**“The enclosed contribution is to thank the transport department for their kindness and efficiency. We found your help excellent and believe other people would as well.”**

*Note accompanying an individual donation*

Compaid relies on voluntary income to subsidise the cost of our services for those who need them. We aim to remove the financial barriers for anyone to access our support.

At the start of the year, the Trustees commissioned a review of the charity’s fundraising, funded with a grant from Kent County Council. The key recommendations were to diversify voluntary income by developing partnerships with local companies, and investing in online fundraising opportunities. The review also identified that a change in marketing and communications was necessary to underpin these new areas of fundraising.

Production of a new website was authorised and the Trustees agreed to spend unrestricted funds to deliver this. A local web agency was engaged and the new site launched within three months. Alongside this, the charity’s strapline was changed to ‘Removing Barriers / Improving Lives’ to ensure that our services are seen as welcoming to all.

Our activity on social media platforms was boosted with our recruitment of a new social media assistant via the Government’s Kickstart programme. Our new starter quickly got to meet service users alongside staff and volunteers, and generated several posts a week about our work and current activities, with views, engagement and followers rapidly rising.



Our profile was given a further boost through the charity’s sponsorship of Paralympic athlete Zak Skinner. Zak, who grew up in Tonbridge, has a visual impairment and competes in 100m and long jump events. We purchased a leg recovery system for Zak to help in his training, and he took Gold in the 100m at the World Championships in Poland before being selected for Team GB at the Beijing Paralympics.

While the pandemic and associated lockdowns continued to constrain fundraising events and visits from donors, we held a webinar on our digital skills training services for grant making trusts and other supporters of the charity. This event was recorded and published online afterwards, generating donations in excess of £10,000 towards our work.

## Recognising our generous supporters

Many regular supporters, both large and small, have continued to help fund our vital services over many years. The Trustees would like to thank everyone who donated cash, time and goods and services during the past year, including:

A G Manly Charitable Trust

Andy Thomson Foundation

Arnold Clark Automobiles

Asda Tunbridge Wells

Baily Thomas Charitable Fund

Mr and Mrs Brian & Pat Banes

Baxall Construction

Bruce Wake Charitable Trust

Mr and Mrs Mike & Sarah Bullett

C M Keyser Charitable Trust

Charlotte Marshall Charitable Trust

Childwick Trust

Cobtree Charity Trust

Mrs Fiona Condron

David Solomons Charitable Foundation

Mr Nigel Exall

Mrs June Fuller

Gilbert and Eileen Edgar Foundation

Glenn and Phyllida Earle Fund

Mrs Rosemary Harrild

H Shawdon Charitable Trust

Hever Golf Club

Mr and Mrs Peter and Tina Holland

Iron Bridge Trust

Joan Ainslie Charitable Trust

Mr John Kent

Kent Community Foundation

Kent Executive Golf clubs

Mr Ronald Knibb

Lawson Trust

Marsh Christian Trust

National Lottery Community Fund

NFU Mutual

Paddock Wood Bowls Club

Pargiter Trust

Persimmon Charitable Foundation

Rainford Trust

Mrs Christine Scott

Mrs Liz Scott-Ham

Sir James Roll Charitable Trust

SMB Charitable Trust

Sobell Foundation

Stonewall Park

Thomas J Horne Memorial Trust

Tonbridge Lions Club

Tonbridge Rotary club

Tory Family Foundation

Truemark Trust

Tunbridge Wells Harriers

Mr and Mrs David & Lesley Turner

Waitrose Paddock Wood

Whitehead Monckton



## Reviewing our volunteer activities

**“I have realised that there is a real need for the people Compaid supports to be able to meet up with friends, learn some new skills and socialize. I feel I have made a difference.”**

*Nick, Transport volunteer driver*

From welcoming service users back to our training centre to supporting older people with their shopping trips, Compaid’s volunteers play a vital role in delivering our services.

A number of our volunteers are older people and some are disabled, and as a consequence many of them shielded at home under Government advice for much of the pandemic. While some of these individuals delivered remote support sessions for Training Centre service users, for others their return to active service has been sensitive and gradual. We are

grateful to each and every one of them for coming back to our charity.

We continue to attract new volunteers through local advertising, social media and events, and this has helped to replace former valued individuals who for a variety of reasons have not returned post Covid.

During the year, more than 30 active volunteers supported our work, giving almost 3,500 hours of service. This benefited hundreds of disabled and otherwise vulnerable people, and saved the charity over £35,000 in potential salary and related costs.

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## Reviewing Compaid Enterprises

Compaid Enterprises is a Community Interest Company (CIC), wholly owned by Compaid Trust. Its primary purpose is to protect the continuation of the charity’s community transport service, in the event that licensing legislation changes on passenger transport.

Clarification from the Department for Transport on licensing conditions for community transport mean that the charity’s services are unlikely to be threatened in this way for the foreseeable

future. During the year, the CIC amended its commercial operating licence with the Office of the Traffic Commissioners, and now holds a licence to operate just four vehicles from its Paddock Wood base. A loan from the charity to the CIC ensures that the financial requirements of the operating licence can be met.

The Directors of the CIC, who are all appointed by the charity’s Board of Trustees, will keep this situation under review in the coming year.

## Reviewing our financial performance

**“Our fundraising costs were just 2.5% of total expenditure and we raised £9.37 for every £1 spent.”**

Compaid’s total income fell by nearly 8% during the year, as various Covid support measures, notably the Coronavirus Job Retention Scheme, came to an end.

The gradual reopening of our Training Centre and other third party day services helped to boost our operating income during the year. Income from community transport services grew by more than 10% to £790,564, while income from digital skills training services increased by nearly 30% to £162,280 as local councils and other organisations commissioned outreach training projects from Compaid. At the year end, total income from charitable services and statutory grants, including via the CJRS, was close to the previous year at £1,009,368 (2021: £1,052,454).

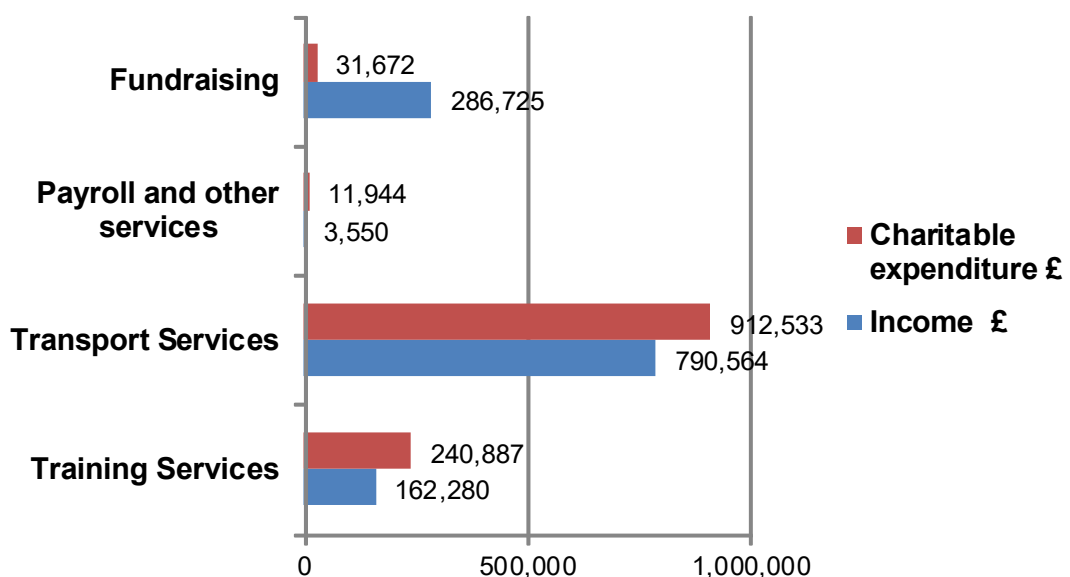
Our fundraising efforts resulted in another strong year for voluntary income, with a

major grant from the National Lottery taking the total to £286,725, compared with £366,512 in 2021. With expenditure of £31,672, fundraising costs remained low at just over 2.5% of total expenditure and we raised £9 for every £1 spent.

The charity’s overall income dropped 8.6% to £1,296,093 (2021: £1,419,006 ). Expenditure grew by nearly 10% to £1,197,036.

The result was a net income of £99,057 (2021: net income of £327,460), with a cash inflow of £38,346 (2021: cash inflow of £391,923). Total funds as at 31 March 2022 stood at £905,980 (2021: £806,923), of which £142,651 was held in restricted funds (2021: £90,115), £15,000 designated against repairs and redecoration of our leased offices and the remaining £748,329 in unrestricted funds (2021: £701,808).

### Charitable expenditure and income 2021-22



## Additional reports from the Trustees

### **Statement of Trustees' responsibilities**

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

Company law requires the Trustees to prepare accounts for each 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 the 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;
- 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 financial statements; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

The Trustees confirm that the report and accounts of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of the Charities SORP 2019.

### ***Our Mission***

Compaid provides a range of practical services, using information technology and other resources, to enable disabled adults and children in and around Kent to maximise their social, creative, learning and employment opportunities.

### ***Our Vision***

Compaid aims to ensure that disabled people in and around Kent can achieve their aspirations.

### ***Our Aims***

Compaid's principal objectives are to provide services for the public benefit of disabled and other disadvantaged individuals, groups and communities to help them realise their full potential and achieve better life outcomes, and

## Additional reports from the Trustees

specifically to facilitate their social, digital and economic inclusion, in particular but not exclusively by:

- the provision of advice and training in the use of digital technology;
- the provision of community transport;
- the provision of vocational training and employment support to those who wish to enter or retain paid or voluntary work; and
- carrying out research in the above areas, and disseminating the results to influence policy making both at local and national levels.

### **Public Benefit Statement**

In setting Compaid's objectives and planning its activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit as required in section 17 of the Charities Act 2011 and, in particular, its supplementary public benefit guidance on fee charging.

Compaid fulfils its public benefit duty by reducing the social exclusion of all those to whom it provides digital skills training or transport services. This has the effect of giving greater choice and independence to service users, in many cases materially reducing their need for further support from social care and health professionals.

While most of Compaid's clients pay a small charge, either directly or indirectly, these charges are kept low through the use of voluntary income and the time donated by volunteers.

### **Fundraising practices**

Compaid does not employ third party professional fundraisers nor commercial participators to undertake its fundraising activities. All voluntary income received by Compaid is generated by the efforts of staff and volunteers, whose work is monitored by the Chief Executive and the Income Generation Sub-Committee established by the Board of Trustees.

Compaid is voluntarily registered with the Fundraising Regulator and abides by the Fundraising Code of Practice.

No complaints about fundraising practices undertaken by Compaid, its staff or volunteers were received during the year.

### **Reserves Policy**

The Trustees regularly review the charity's Reserves policy. The policy seeks to ensure that Compaid holds sufficient reserves to sustain its services and deliver on its strategic objectives, in the face of a number of risks and uncertainties.

The Trustees have considered and agreed the following, with particular consideration of the long term risks and impact from the Coronavirus pandemic.

Unrestricted reserves are held by the charity to:

- Cover cash flow variations, caused by a delay in receiving income covering committed expenditure or mismatch in the timing of receipts and payments.
- Replace shortfall in income funding core costs, due to the loss of key contracts.



## Additional reports from the Trustees

- Guard against missed fundraising targets, where donors have yet to be identified, funding bids have been delayed or expected donors have unexpectedly declined applications.
- Provide seed corn funding for future developments and innovation in service delivery and/or investment in new areas of fundraising.
- Ensure sufficient free reserves to allow for an orderly winding down of the charity in the event that this was necessary, including discharge of any liabilities to staff, HMRC and other creditors.

In light of the risks the charity faces, the Trustees believe that an unrestricted reserve fund of between £550-£600k should be held as at 31 March 2022. The actual figure in free unrestricted reserves (that is, unrestricted reserves represented by net current assets) as at that date was £623,000. The Trustees expect to use any excess in reserves to further subsidise the cost of services for beneficiaries in financial difficulties.

### **Principal risks and uncertainties**

The Trustees have established a Risk Review strategy, the aim of which is to regularly consider high level strategic risks across three key areas: Impact and Quality of Service, to ensure that the charity's services continue to meet the needs of beneficiaries; Compliance and Regulation, to ensure that the charity operates legally and professionally; and Financial Sustainability, to ensure that the charity

has sufficient funds to deliver its charitable services. Identified risks are reviewed by the full Board of Trustees or one of its delegated Sub-Committees, and the likelihood of each risk's materialisation is recorded, along with any mitigating actions.

A Business Continuity Plan is in place and regularly updated. This Plan sets out the procedures to be followed in the event of a major emergency to ensure that Compaid can maintain its operations in the short, medium and long term. Business Continuity Insurance is also in place to fund any exceptional costs arising from an emergency. These measures ensured that core services continued to be delivered during the Covid crisis and related lockdown that affected the UK from March 2020.

Fire Risk Assessments are conducted at all operational properties, in consultation with Health and Safety representatives elected from the staff. These Risk Assessments now include consideration of Covid. Any action required is taken by the Chief Executive in consultation with the Trustees and the Senior Management Team.

### **Plans for future periods**

Now the future of the charity's contracted services seems clearer, we plan to set a new strategic plan to meet the wider unmet needs across Kent, using 'inclusion' as our watchword.

Building on existing relationships with many other Kent based charities, we will forge meaningful partnerships to deliver new and enhanced services

## Additional reports from the Trustees

collaboratively, with a focus on those groups currently under-represented among our service users.

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

Compaid Trust (“the Trust”) was established as a charitable trust (with charity registration number 327257) by deed dated 7 July 1986. On 15 April 2019, the Trust was converted to a Charitable Incorporated Organisation (CIO), retaining the same charity number. Hereafter any references herein to Compaid are to the CIO.

Compaid Enterprises Community Interest Company (CIC) was incorporated at Companies House on 30 November 2018 with company registration number 11705623. It is a wholly owned trading subsidiary of the Trust, which serves as its sole Member. The Trust appoints Directors to the CIC to represent its interests.

Current Trustees, Directors and advisors are listed on page 40.

### **Recruitment, appointment, induction and training of Trustees**

The Trustees hold Board meetings at intervals of about three months and four were held during the year: the minimum quorum for these meetings is four Trustees. They have responsibility for setting Compaid’s strategic aims and for approving its annual budget and accounts. The Trustees regularly review their skills and experience to meet charitable governance requirements and the charity’s strategic aims and, when necessary, identify potential new members of the

Board through open recruitment.

All new Trustees are provided with an induction to Compaid’s work by the Chief Executive. Training needs are kept under review by the Trustees.

Trustees are appointed for an initial term of three years and can be reappointed for two further terms up to a maximum of nine years, after which they must retire from the Board.

During the year of this report, the charity appointed a new chair, David Lewis, and two new Trustees—Jean Pierre le Borgne and Laurence Monnier.

### **Organisational structure and remuneration procedures**

The Trustees delegate the day to day running of Compaid to the Chief Executive, who reports to meetings of the Trustees on progress towards achieving Compaid’s strategic objectives. The Chief Executive is supported by a Training Services Manager, a Transport Services Manager, an Office Manager, a Fundraising Manager and an HR Manager. The managers are supported by trainers, drivers, passenger assistants, volunteers and others.

The Trustees may delegate any of their powers to committees of two or more Trustees. The Trustees have now formed two sub-committees to cover the areas of Finance and Fundraising, and Services. These sub-committees are attended by both the Chairman and the Chief Executive. Recommendations are made to the full Board, which is responsible for agreeing any action that is needed.

## Additional reports from the Trustees

The Chief Executive's pay is benchmarked against other local charities of comparable size and structure. Pay rises and adjustments for other staff members are proposed by the Chief Executive and approved by the Board, with regard being had to management responsibilities and overall organisational performance, as well as market weighting for any technical roles. In addition, the charity is an accredited Living Wage employer and the Trustees pledge to ensure no staff member is paid less than the Living Wage Foundation's base salary. From 1 April 2022, that minimum salary is £9.90 per hour for posts outside London.

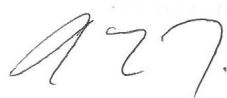
Although the charity is too small to have a legal obligation to report its Gender Pay Gap, the Trustees have elected to record this. Compaid has a mean gender pay gap

of 8% in favour of male employees. This is unchanged from the previous year and reflects the fact that the two most highly paid posts in the charity are currently occupied by men. The charity's median gender pay gap remained at 0%.

### Auditors

The auditors, Lindeyer Francis Ferguson Limited, have indicated their willingness to continue in office.

Approved by the Trustees on 6 September 2022 and signed on their behalf by:



Mr David Lewis, Chairman

## Independent auditor's report to the Trustees on the accounts

### Opinion

We have audited the financial statements of Compaid Trust ("the charity") for the year ended 31 March 2022, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Balance Sheet, Consolidated 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 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with 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 directors' 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 company'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 directors with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the Trustees' report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly



## Independent auditor's report to the Trustees on the accounts

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**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report included within the Trustees' report.

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

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the books or account; 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 set out on page 15, 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.

### **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 the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable

## Independent auditor's report to the Trustees on the accounts

assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

We obtained an understanding of the legal and regulatory framework applying to the charity, and the procedures that management adopt to ensure compliance, and have considered the extent to which non-compliance might have a material effect on the financial statements, and in particular we identified: the Charities Act 2011 and Charities SORP FRS102.

We have also identified other laws and regulations that do not have a direct effect on the amounts or disclosures within the financial statements, but for which

compliance is fundamental to the charity's operations and to avoid material penalties, including employment law, health and safety law, GDPR and data protection regulations.

Having reviewed the laws and regulations applicable to the charity, we designed and performed audit procedures to obtain sufficient appropriate audit evidence.

Specifically we:

- Assigned an engagement team to the audit with particular familiarity in dealing with charity and not-for-profit organisations.
- Obtained and reviewed internal policies and procedures and external guidance
- Made enquiries of the Board of Trustees, reviewed meeting minutes, and reviewed reported incidents and accidents during the year.
- Reviewed the completeness and accuracy of associated disclosures made in the financial statements.

We assessed the susceptibility of the charity's financial statements to material misstatement and fraud, and in doing so we:

- Assessed the systems and controls in place, and whether any weaknesses were identified which could suggest or allow fraud.
- Considered how fraud might occur, and considered whether management have incentives and opportunities to manipulate the financial results

## Independent auditors' report to the Trustees on the accounts

(including overriding controls).

- Evaluated management's assessment of risk of fraud and whether they are aware of any actual or suspected fraud.
- Identified key risks of fraud as revenue recognition and cut-off, cost allocations, application of restricted funds and management override of controls.
- Designed and performed audit procedures to obtain sufficient appropriate audit evidence including reviewing journals, challenging assumptions and accounting estimates, and performing substantive testing on income and restricted funds.


The audit has been planned and performed in such a way as to best identify risks of material misstatement, however the inherent limitations of audit procedures means that there remains a risk that material misstatements may not be identified. In particular we are aware of the inherent difficulties in detecting irregularities, and irregularities that result from fraud may be more difficult to detect than irregularities that result from error, due for example, to override of controls, collusion or misrepresentations. In addition, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members and 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.

  
Lindeyer Francis Ferguson Limited,  
Statutory Auditor

North House,  
198 High Street,  
Tonbridge,  
TN9 1BE

**Date: 6 September 2022**

Lindeyer Francis Ferguson Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## Consolidated statement of financial activities (including income and expenditure account) for the year ended 31 March 2022

		2022	2022	2022	2021
	Notes	Unrestricted £	Restricted £	Total £	Total £
<b>Income from:</b>					
Donations and legacies	3	76,165	210,560	286,725	366,512
Coronavirus Job Retention Scheme grants		52,889	-	52,889	207,952
Charitable activities	4	956,394	-	956,394	844,363
Other trading activities		85	-	85	-
Investments		-	-	-	179
		<u>1,085,533</u>	<u>210,560</u>	<u>1,296,093</u>	<u>1,419,006</u>
<b>Expenditure on:</b>					
Raising funds	6	31,672	-	31,672	43,865
Charitable activities	4	1,053,483	111,881	1,165,364	1,047,681
		<u>1,085,155</u>	<u>111,881</u>	<u>1,197,036</u>	<u>1,091,546</u>
<b>Net income</b>	<b>10/15</b>	<b>378</b>	<b>198,679</b>	<b>99,057</b>	<b>327,460</b>
Transfers between funds	15	46,143	(46,143)	-	-
<b>Net movement in funds</b>		<b>46,521</b>	<b>52,536</b>	<b>99,057</b>	<b>327,460</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		716,808	90,115	806,923	479,463
<b>Total funds carried forward</b>	<b>17</b>	<b><u>763,329</u></b>	<b><u>142,651</u></b>	<b><u>905,980</u></b>	<b><u>806,923</u></b>

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

All income and expenditure in the current and prior year derives from continuing activities.

The result of the parent charity was a surplus of £99,763 (2021: £329,238).



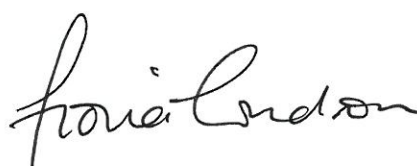
## Consolidated balance sheet for the year ended 31 March 2022

	Notes	2022 £	2022 £	2021 £	2021 £
<b>Fixed assets</b>					
Tangible assets	11		131,851		123,731
<b>Current assets</b>					
Debtors	13	161,568		163,726	
Cash at bank and in hand		674,677		636,331	
		<u>836,245</u>		<u>800,057</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(62,116)</u>		<u>(56,865)</u>	
<b>Net current assets</b>			774,129		743,192
<b>Total assets less current liabilities</b>			905,980		866,923
<b>Creditors: amounts falling due after more than one year</b>	15		-		(60,000)
<b>Total net assets</b>			<u>905,980</u>		<u>806,923</u>
<b>The funds of the charity</b>					
Unrestricted funds					
General reserves			748,329		701,808
Designated funds			15,000		15,000
Restricted funds			142,651		90,115
<b>Total funds</b>	16		<u>905,980</u>		<u>806,923</u>

The accounts were approved by the Board on 6 September 2022 and signed on their behalf by



David Lewis  
Chairman



Fiona Condrón  
Treasurer

## Charity balance sheet for the year ended 31 March 2022

	Notes	2022 £	2022 £	2021 £	2021 £
<b>Fixed assets</b>					
Tangible assets	11		131,851		123,731
<b>Current assets</b>					
Debtors	12	185,565		173,726	
Cash at bank and in hand		652,764		567,709	
		<u>838,329</u>		<u>741,435</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(61,716)</u>		<u>( 56,465)</u>	
<b>Net current assets</b>			776,613		684,970
<b>Total net assets</b>			<u>908,464</u>		<u>808,701</u>
<b>The funds of the charity</b>					
Unrestricted funds					
General reserves			750,813		703,586
Designated funds			15,000		15,000
Restricted funds			142,651		90,115
<b>Total funds</b>	15		<u>908,464</u>		<u>808,701</u>

The accounts were approved by the Board on 6 September 2022 and signed on their behalf by



David Lewis  
Chairman



Fiona Condron  
Treasurer

## Consolidated statement of cash flows for the year ended 31 March 2022

	Note	2022 £	2021 £
<b>Cash flows from operating activities:</b>			
Net cash generated from operating activities	A	144,489	332,944
<b>Cash flows from investing activities:</b>			
Purchase of tangible assets		(46,143)	-
Net cash used in investing activities		(46,143)	-
<b>Cash flows from financing activities:</b>			
Interest received		-	179
Loan interest and arrangement fees		-	(1,200)
Cash inflows from new borrowing		-	60,000
Repayments of borrowing		(60,000)	-
Net cash (used in)/generated from financing activities		(60,000)	58,979
Change in cash and cash equivalents for the year		38,346	391,923
Cash and cash equivalents at the beginning of the year		636,331	244,408
<b>Cash and cash equivalents at the end of the year</b>		<b>674,677</b>	<b>636,331</b>
 <b>A Reconciliation of net income to net cash flow from operating activities</b>			
Net income for the year ( <i>as per SOFA</i> )		99,057	327,460
<b>Adjustments for:</b>			
Depreciation charges		38,023	43,033
Decrease/(Increase) in debtors		2,158	( 8,585)
(Decrease) in creditors		(5,251)	( 29,985)
Interest received		-	( 179)
Loan interest and arrangement fees		-	1,200
<b>Net cash generated from operating activities</b>		<b>144,489</b>	<b>332,944</b>

# Notes on the accounts for the year to 31 March 2022

## 1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are as follows:

### 1.1 Basis of preparation

The accounts have been prepared in accordance with the Charities SORP 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Compaid Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policies.

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The accounts are presented in pounds sterling and rounded to the nearest pound.

### **Basis of consolidation**

The consolidated financial statements incorporate those of Compaid Trust and its wholly owned subsidiary undertaking, Compaid Enterprises Community Interest Company on a line-by-line basis. All intra-group transactions and balances are eliminated on consolidation.

The charity is a qualifying entity for the purposes of FRS 102, being the parent of a group that prepares publicly available consolidated financial statements which are intended to give a true and fair view of

the assets, liabilities, financial position and surplus or deficit of the group. The charity has therefore taken advantage of exemptions from the disclosure requirements of Section 7 'Statement of Cash Flows' – Presentation of a statement of cash flows and related notes and disclosures. As permitted by s408 Companies Act 2006, the charity has not presented its own Statement of Financial Activities and related notes.

Staff numbers and staff costs for the charity are the same as for the group.

### 1.2 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds.

Income from charitable activities is recognised over the period to which the income relates. Charges for services are recognised when the services are provided. Income received in advance is accounted for as deferred income.

Assets donated for on-going use by a charity in carrying out its activities are recognised as tangible fixed assets at fair value with the corresponding gain recognised as income within the SoFA.

Donated services are recognised in the period in which they are received and are measured at the value to the charity.



# Notes on the accounts for the year to 31 March 2022

## **1.3 Expenditure**

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category.

Staff costs are allocated across fundraising, the three charitable activities and administrative activities undertaken by the charity on the basis of staff time.

Support costs, which are those costs relating to functions which assist the work of the charity but do not directly relate to its activities, have been allocated to the activities undertaken by the charity on the basis of departmental headcount. The charity also benefits from volunteers, and further details of their contribution is in the Trustees' Report.

## **1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

Computer software - 20% on cost per annum

Fixtures, fittings and equipment - 20% to 50% on cost per annum

Motor vehicles:

New - 15% on cost per annum

Second hand - Straight line over the period to seven years from first registration

Leasehold improvements - Straight line over the period to the first break clause in the lease

Computer and related equipment costing or having a value on acquisition of £5,000 or less is written off when acquired.

## **1.5 Financial instruments**

The charity only has financial instruments which are classified as basic financial instruments. Short term debtors and creditors are measured at the settlement value. Any losses from impairment are recognised in the statement of financial activities.

The charity has opted to recognise concessionary loans at the amount received, with adjustments in subsequent periods for repayments made.

## **1.6 Pension contributions**

The charity makes defined contributions into employee private pension schemes. The charity also makes contributions into a multi-employer scheme. Contributions are charged to the statement of financial activities as they become payable in accordance with contract terms.

## **1.7 Operating leases**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

# Notes on the accounts for the year to 31 March 2022

## **1.8 Fund accounting**

Unrestricted funds are those funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are funds set aside by the trustees for a particular future purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Transfers from restricted to unrestricted funds occur when funds are given to the charity to purchase specific fixed assets, the value of which is then unrestricted on the balance sheet.

Transfers from restricted to unrestricted funds occur when funds are given to the charity to purchase specific fixed assets, the value of which is then unrestricted on the balance sheet.

## **2 Status**

Compaid Trust is a Charitable Incorporated Organisation (CIO) in England and Wales. Its registered address is Unit 1, Eastlands, Maidstone Road, Paddock Wood, Kent TN12 6BU

## Notes on the accounts for the year to 31 March 2022

### 3 Income from donations and legacies

	2022 £	2021 £
Donations from individuals	16,767	15,482
Donations from companies	7,452	100,761
Donations from community groups	8,372	10,843
Grants from trusts and foundations	242,845	204,480
Grants from public authorities	2,511	30,500
Gift Aid recovery	5,622	4,446
Legacies and In Memoriam donations	3,156	-
	286,725	366,512

The comparative figure for 2021 includes £280,385 of restricted income.

### 4 Charitable activities

<b>Income:</b>	2022 £	2021 £
Training services	162,280	132,280
Transport	790,564	708,698
Payroll & other services	3,550	3,385
	956,394	844,363

<b>Expenditure</b>	2022 <i>Headcount</i> #	2022 <i>Direct</i> <i>costs</i> £	2022 <i>Support</i> <i>costs</i> £	2022 <i>Total</i> £	2021 <i>Total</i> £
Training services	13	196,045	44,842	240,887	222,751
Transport	36	788,353	124,180	912,533	810,988
Payroll & other services	1	8,495	3,449	11,944	13,942
	50	992,893	172,471	1,165,364	1,047,681

The comparative figure for 2021 includes expenditure of £233,944 relating to restricted funds.

## Notes on the accounts for the year to 31 March 2022

### 5 Direct costs

	2022 £	2021 £
Staff costs	748,795	679,781
Staff recruitment, travel and training	7,747	7,265
Volunteers' expenses	2,182	65
Premises costs	41,395	41,772
Other office costs	9,024	28,677
Computer costs	2,189	4,083
Transport vehicle expenses	135,929	84,206
Consultancy and professional fees	7,809	6,273
Bank charges	216	-
Bad debts	25	-
Advertising and marketing	845	-
Depreciation	36,737	37,890
	<hr/>	<hr/>
	992,893	890,012

### 6 Expenditure on raising funds

	2022 £	2021 £
Staff costs	25,558	30,943
Other fundraising costs	6,114	12,922
	<hr/>	<hr/>
	31,672	43,865



## Notes on the accounts for the year to 31 March 2022

### 7 Support costs

	2022 £	2021 £
Staff costs	125,956	118,157
Staff recruitment, travel and training	1,150	612
Premises costs	10,507	12,056
Other office costs	3,057	2,421
Computer costs	5,329	2,562
Other direct costs	-	1,218
Insurance	2,129	2,870
Depreciation	1,286	5,143
Consultancy and professional fees	3,169	4,580
Advertising and marketing	11,250	-
Bank charges	1,598	-
Loan interest and arrangement fees	-	1,200
Governance costs		
Audit fees	6,265	6,800
Accountancy fees	775	1,250
	<u>172,471</u>	<u>157,669</u>

### 8 Staff costs

	2022 £	2021 £
Gross salaries	839,748	776,144
National Insurance contributions	43,269	41,212
Pension contributions	12,753	11,525
Recruitment expenses	4,539	-
	<u>900,309</u>	<u>828,881</u>

The average number of employees during the year was 55 (2021: 54).  
No member of staff earned over £60,000 in the year or the previous year.

## Notes on the accounts for the year to 31 March 2022

### 9 Related party transactions

The charity's key management personnel are the trustees and the Chief Executive. Total employee benefits, including employer's pension contributions and employer's National Insurance, in respect of key management personnel were £60,114 (2021: £58,227).

None of the Trustees received any remuneration in the year. No expenses were reimbursed to trustees during the year (2021: none).

The charity has lent funds to its subsidiary undertaking and the amount outstanding at the balance sheet date was £24,000 (2021: £10,000). The loan is interest free and is expected to be repaid when the subsidiary company no longer has a legal need to retain these funds in a separate account, or has sufficient operating profits to cover the value of the loan, whichever is the sooner.

### 10 Net income

This is stated after charging:	2022 £	2021 £
Audit fees	6,265	8,050
Depreciation	38,023	43,033
Operating lease rentals	40,000	38,500

### 11 Tangible fixed assets

	<i>Leasehold property</i> £	<i>Motor vehicles</i> £	<i>Fixtures, fittings &amp; equipment</i> £	<i>Total</i> £
Group and charity				
<b>Cost</b>				
At 1 April 2021	45,687	259,557	39,809	345,053
Additions	-	46,143		46,143
At 31 March 2022	45,687	305,700	39,809	391,196
<b>Depreciation</b>				
At 1 April 2021	44,401	137,995	38,926	221,322
Charge for the year	1,286	35,854	883	38,023
At 31 March 2022	45,687	173,849	39,809	259,345
<b>Net book value</b>				
As at 31 March 2022	-	131,851	-	131,851
As at 31 March 2021	1,286	121,562	883	123,731

## Notes on the accounts for the year to 31 March 2022

<b>12 Debtors</b>	<i>Group</i> 2022 £	<i>Group</i> 2021 £	<i>Charity</i> 2022 £	<i>Charity</i> 2021 £
Trade debtors	29,088	123,298	29,088	21,301
Prepayments and accrued income	117,696	13,298	117,696	115,295
Other debtors	14,784	27,130	14,781	27,130
Amounts due from subsidiary	-	-	24,000	10,000
	<u>161,568</u>	<u>163,726</u>	<u>185,565</u>	<u>173,726</u>

The comparative analysis has been adjusted to reclassify £101,997 from trade debtors to accrued income as this was invoiced after the period end.

### **13 Creditors: amounts falling due within one year**

	<i>Group</i> 2022 £	<i>Group</i> 2021 £	<i>Charity</i> 2022 £	<i>Charity</i> 2021 £
Trade creditors	13,023	13,932	13,023	13,932
Tax and social security	14,120	9,317	14,120	9,317
Accruals and deferred income	33,853	23,344	33,453	22,944
Other creditors	1,120	10,272	1,120	10,272
	<u>62,116</u>	<u>56,865</u>	<u>61,716</u>	<u>56,465</u>

Deferred income included above

Brought forward	-	-	-	-
Released in year	-	-	-	-
New deferrals	10,000	-	10,000	-
Carried forward	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>

In 2022, deferred income related to grants received in advance from the Sobell Foundation which may be used from April 2022.

### **14 Creditors: amounts falling due after more than one year**

	<i>Group</i> 2022 £	<i>Group</i> 2021 £	<i>Charity</i> 2022 £	<i>Charity</i> 2021 £
Loans	-	60,000	-	-
	<u>-</u>	<u>60,000</u>	<u>-</u>	<u>-</u>

The loan comprised an interest-free loan from Kent Community Fund. This loan was unsecured and was repaid during the year.

## Notes on the accounts for the year to 31 March 2022

### 15 Movement in funds

<i>Current year</i>	<i>1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>31 March 2022 £</i>
Unrestricted funds:					
General fund	703,586	1,085,533	(1,084,449)	46,143	750,813
Designated funds	15,000	-	-	-	15,000
Charity funds	718,586	1,085,533	(1,084,449)	46,143	765,813
Trading subsidiary	(1,778)	-	(706)	-	(2,484)
<b>Group funds</b>	<b>716,808</b>	<b>1,085,533</b>	<b>(1,085,155)</b>	<b>46,143</b>	<b>763,329</b>
Restricted funds:					
Training	67,240	104,960	(78,909)	-	93,291
Transport	19,431	101,600	(30,477)	(46,143)	44,411
Other	3,444	4,000	(2,495)	-	4,949
Group and charity funds	90,115	210,560	(111,881)	(46,143)	142,651
<b>Total group funds</b>	<b>806,923</b>	<b>1,296,093</b>	<b>(1,197,036)</b>	<b>-</b>	<b>905,980</b>
<b>Total charity funds</b>	<b>808,701</b>	<b>1,296,093</b>	<b>(1,196,330)</b>	<b>-</b>	<b>908,464</b>

The restricted funds arise from grants and donations to fund particular projects or items of expenditure, and unused income is carried forward to cover future expenditure on those areas. Details of restricted and designated funds active during the year are as follows:

#### *Training fund*

This fund contains grants given towards the cost of delivery of digital skills training services. As at 31 March 2022, this fund comprised grants from Kent Community Foundation (£14,782), the Cobtree Charity Trust (£5,000), The Joan Ainslie Charitable Trust (£3,500), the Manly Trust (£7,255), Barclays (£22,754), the Weinstock Fund (£4,000), Bailey Thomas (£6,000) and the Helping Hands fund (£30,000).

#### *Transport fund*

This fund contains grants given towards the cost of delivery of accessible transport services. As at 31 March 2022, this fund comprised grants from National Lottery Communities Fund (£41,536), Kent Community Foundation (£1,000), and the Hospital Saturday Fund (£1,875). £46,143 was transferred to the general fund for the purchase of two minibuses in the year for which funding was received as part of the National Lottery Communities Fund.

#### *Other funds*

The balance carried forward relates to unspent grants for PPE and volunteer expenses.

#### *Designated funds*

The Trustees have agreed to designate £15,000 from unrestricted reserves towards the costs of dilapidations at Unit 1 Eastlands which will fall due at the end of the charity's lease on the property.



## Notes on the accounts for the year to 31 March 2022

### 15 (Con't) Movement in funds

<i>Prior year</i>	<i>1 April 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>31 March 2021</i>
	£	£	£	£	£
Unrestricted funds:					
General fund	420,789	1,138,621	( 855,824)	-	703,586
Designated funds	15,000	-	-	-	15,000
Charity funds	435,789	1,138,621	(855,824)	-	718,586
Trading subsidiary	-	-	(1,778)	-	(1,778)
<b>Group funds</b>	<b>435,789</b>	<b>1,138,621</b>	<b>(857,602)</b>		<b>716,808</b>
Restricted funds:					
Training	21,533	154,903	( 109,196)	-	67,240
Transport	22,141	75,482	( 78,192)	-	19,431
Other	-	50,000	( 46,556)	-	3,444
<b>Group and charity funds</b>	<b>43,675</b>	<b>280,385</b>	<b>(233,944)</b>	-	<b>90,115</b>
<b>Total group funds</b>	<b>479,463</b>	<b>1,419,006</b>	<b>( 1,091,546)</b>	-	<b>806,923</b>
<b>Total charity funds</b>	<b>479,463</b>	<b>1,419,006</b>	<b>( 1,089,768)</b>	-	<b>808,701</b>

The restricted funds arise from grants and donations to fund particular projects or items of expenditure, and unused income is carried forward to cover future expenditure on those areas. Details of restricted and designated funds active during the year are as follows:

#### *Training fund*

This fund contains grants given towards the cost of delivery of digital skills training services. As at 31 March 2021, this fund comprised grants from Barclays (£28,156), Tunbridge Wells Borough Council (£13,334), Childwick Trust (£8,000), Manly Trust (£6,000), D'Oyly Carte Charitable Trust (£3,500), East Sussex Council (£3,443), tCobtree Charity Trust (£3,000), Joan Ainslie Charitable Trust (£3,000), and Souter Charitable Trust (£2,250).

#### *Transport fund*

This fund contains grants given towards the cost of delivery of accessible transport services. As at 31 March 2021, this fund comprised grants from Kent County Council (£6,223), National Lottery Communities Fund (£5,000), the Sobell Foundation (£3,333), Kent Community Foundation (£3,000), and the Hospital Saturday Fund (£1,875).

#### *Other funds*

During the year, grants totalling £50,000 were received towards staff costs, rent and PPE. As at 31 March 2021 this fund comprised a grant from East Sussex Council for PPE of £3,444.

#### Designated funds

The Trustees have agreed to designate £15,000 from unrestricted reserves towards the costs of dilapidations at Unit 1 Eastlands which may fall due at the end of the charity's lease on the property.

## Notes on the accounts for the year to 31 March 2022

### 16 Analysis of net assets between funds

#### Group

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
<i>Current year</i>			
Fixed assets	131,851	-	131,851
Net current assets	631,478	142,651	774,129
<b>Total net assets</b>	<b>763,329</b>	<b>142,651</b>	<b>905,980</b>

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
<i>Prior year</i>			
Fixed assets	123,731	-	123,731
Net current assets	653,077	90,115	743,192
Creditors: amounts falling due after more than one year	( 60,000)	-	( 60,000)
<b>Total net assets</b>	<b>716,808</b>	<b>90,115</b>	<b>806,923</b>

#### Charity

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
<i>Current year</i>			
Fixed assets	131,851	-	131,851
Net current assets	633,962	142,651	776,613
<b>Total net assets</b>	<b>765,813</b>	<b>142,651</b>	<b>908,464</b>

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
<i>Prior year</i>			
Fixed assets	123,731	-	123,731
Net current assets	594,855	90,115	684,970
<b>Total net assets</b>	<b>718,586</b>	<b>90,115</b>	<b>808,701</b>

## Notes on the accounts for the year to 31 March 2022

### 17 Operating lease commitments

The group and charity is committed to future minimum lease payments under non-cancellable operating leases as follows:

Land and buildings:	2022 £	2021 £
Due within one year	35,000	36,375
Due in two to five years	35,000	35,000
	<hr/>	<hr/>
	70,000	71,375

### 18 Analysis of changes in net debt

	1 April 2021 £	Cash flows £	31 March 2022 £
Cash at bank and in hand	636,331	38,346	674,677
Loans falling due within one year	(60,000)	60,000	-
	<hr/>	<hr/>	<hr/>
	576,331	98,346	674,677

### 19 Capital commitment

As at the Balance Sheet date the charity has no capital commitments (2021: two minibuses totalling £50,166).

### 20 Subsidiary undertaking

Compaid Enterprises Community Interest Company is a company limited by guarantee registered in England and Wales with number 11705623. The registered office is the same as that of the parent entity.

The subsidiary contributed turnover of £nil (2021: £nil), expenditure of £706 (2021: £1,778), and a loss to the charity of £706 (2021: £1,778). At the balance sheet date, the subsidiary had net liabilities of £2,484 (2021: £1,778).

## **Trustees of the charity**

Mr John Ashelford, Chairman (resigned 16 November 2021)

Mrs Fiona Condron, Treasurer and Chair of Finance and Fundraising Sub-Committee

Mr David Lewis, Chairman (appointed 10 May 2022)

Mr Carl Francis (resigned 22 February 2022)

Mrs Kerry Anne Francis (resigned 14 July 2021)

Mr Deon Kloppers

Mr Jean-Pierre Le Borgne, Chair of Services Sub-Committee (appointed 10 May 2022)

Mrs Kathy Melling

Mrs Laurence Monnier (appointed 10 May 2022)

Mrs Simone Prince

Mr Andrew Robertson

Mr Christopher Shawdon (resigned 1 March 2022)

Mr Paul Sheppard

Mr Tom Stevens (resigned 17 January 2022)

Mr David Timms

## **Chief Executive**

Mr Stephen Elsdon

## **Directors of Compaid Enterprises CIC**

Mr Andy Allen

Mrs Fiona Condron

Mr Stephen Elsdon

Mr John Turner

Mr John Osmond

Mr Andrew Robertson

## **Bankers**

Barclays Bank PLC 8 Calverley Rd, Tunbridge Wells TN1 2TB

## **Auditors**

Lindeyer Francis Ferguson Limited North House, 198 High Street, Tonbridge, Kent, TN9 1BE

## **Registered Office**

Unit 1 Eastlands, Maidstone Road, Paddock Wood, Kent TN12 6BU

Registered with the Charity Commission in England and Wales as a Charitable Incorporated Organisation with registration number 1064160.





# Compaid

*Removing barriers* *Improving lives*

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@CompaidTW

Compaid Trust is a Charitable Incorporated Organisation in England with charity registration number 1064160

