

**CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**Registered Company number: 04943428**  
**Registered Charity number: 1101929**



**CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**  
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**FOR THE YEAR ENDED 31 MARCH 2017**

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## **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

### **REFERENCE AND ADMINISTRATION**

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**Registered Company number**

04943428 (England and Wales)

**Registered Charity number**

1101929

**Registered office**

16 Waterside, 44-48 Wharf Road, London, N1 7UX

**Trustees**

Lynn Sloman	Chair (to 20 December)	Resigned 20 December 2016
Ruth Chambers	Chair (from 20 December)	
Jim Barclay	Treasurer (from 8 December)	
Alastair Hanton		Resigned & re-appointed 20 September
Richard Goldson		
Eric Galvin		Resigned & re-appointed 20 September
John Stewart		
Ceri Margerison		Resigned & re-appointed 20 September
Mark Walker		

The charity is Campaign for Better Transport Charitable Trust. The company is a registered charity (1101929) and company limited by guarantee, registered in England and Wales (04943428). The charity was set up by a Memorandum of Association on 24th October 2003. Until September 2007, the charity was called Transport 2000 Trust.

**Chief Executive and Key Management Personnel**

Stephen Joseph OBE

**Company Secretary**

Ruth Chapple

**Independent Examiners**

Tracey Young, haysmacintyre, 26 Red Lion Square, London WC1R 4AG

**Solicitors**

Bates Wells Braithwaite, 10 Queen St Place, London EC4R 1BE

**Bankers**

Unity Trust Bank, Nine Brindleyplace, 4 Oozells Square, Birmingham, B1 2HB  
CAF Bank Ltd, 25 King Hill Avenue, King Hill, West Malling, Kent, ME19 4JQ

## **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

### **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2017**

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2017. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (revised January 2015).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is a company limited by guarantee. Its constitution is contained in its Memorandum and Articles of Association. People who are appointed to be trustees of the charity are, in law, directors of the company and charity trustees.

Trustees are elected and co-opted under the terms of the Articles of Association. One-third of the trustees are required to retire by rotation but are eligible for re-election. There are a minimum of three trustees in office at any given point - and no maximum number. Trustees are elected through an open recruitment process. Trustee candidates shall normally be invited to an interview with the chair of the trust and the Chief Executive, and, if found suitable, be presented to the next annual general meeting for appointment.

Trustees periodically undertake a skills audit to review the skills the trustees have against the skills needed for proper governance of the charity. The results of the skills audit help to inform the recruitment of new trustees. The duties of the trustees include giving direction to the organisation and managing people, finances, resources, legal obligations, accountability and independence. The day-to-day management and running of the charity is the responsibility of the senior management team, headed by Stephen Joseph, Chief Executive.

### **KEY MANAGEMENT REMUNERATION**

The pay of the Chief Executive and all staff are reviewed annually and normally increased to reflect a cost of living adjustment, if organisational income allows. The Trustees also benchmark against pay levels in other charities every two years.

# **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

## **TRUSTEES' REPORT (continued)**

**FOR THE YEAR ENDED 31 MARCH 2017**

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### **OBJECTIVES AND ACTIVITIES**

#### **Summary of objects**

The objects, as set out in the Memorandum and Articles of Association, are:

- To advance the education of the public on transport and related topics and their impact upon environment and society, including biodiversity, health and poverty.
- The promotion for the public benefit of the use of sustainable modes of transport and patterns of living and transport which reduce the adverse effects of transport upon the environment, health, society and natural and historical landscapes within the United Kingdom and elsewhere.

***"Our vision is a country where communities have affordable transport that improves quality of life and protects the environment"***

#### ***Communities***

We envisage diverse communities across the country where people's needs are met locally so the need to travel long distances is reduced. This isn't just about where you live but also about communities with common interests or experiences, and how transport can help or hinder them.

People in communities should also have a say about how their transport is planned and run – particularly so that those who are less powerful or affluent (and who are often less likely to own their own private car) can have their say too.

#### ***Affordable***

Income shouldn't be a barrier to accessing public transport. Sustainable transport should be competitively priced so it isn't cheaper to go by car or by plane.

#### ***Transport***

Transport is about more than private motor cars. Our positive vision of transport includes all forms of public transport, walking and cycling. For public transport our vision is of co-ordinated and integrated services, good connections and top quality interchanges. Information is easy to find and understand, ticketing is integrated and simple and access to stations is easy for all forms of transport. Public transport services are frequent and reliable at all times of day.

#### ***Quality of life***

Decisions on transport too often put abstract notions of economic value ahead of people's well-being. Putting people first in the way we design and manage our streets is needed to end the severance of communities by busy roads, to reduce air-pollution and enable healthier lifestyles through more active travel choices.

#### ***Protects the environment***

The dominance of cars, lorries and planes threatens our environment. A well planned transport system is needed to meet our future needs and reduce carbon, but also protect our landscape, biodiversity and cultural heritage.

## **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

### **TRUSTEES' REPORT (continued)**

**FOR THE YEAR ENDED 31 MARCH 2017**

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#### **Mission Statement**

Achieving our vision requires substantial changes to UK transport policy. We aim to achieve this change by providing well-researched, practical solutions that gain support from decision-makers and the public.

Specifically we aim to:

- Be recognised as the trusted authority and voice on transport policy by decision-makers at all levels, and make the economic case for sustainable transport
- Build public support for improving public transport and reducing traffic
- Have a diverse funding base
- Act consistently with our vision of improving quality of life and reducing environmental impact

#### **STATEMENT OF PUBLIC BENEFIT**

The charity confirms the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activity undertaken by the charity. The charity's aim is to bring benefits to all sectors of the public by influencing transport policy to improve access to public transport and reduce the need to drive, allowing a better quality of life and an improved environment.

There is no detriment or harm associated with our activities, beyond the marginal environmental impacts of running the organisation. The beneficiaries of our activities are all members of the public, regardless of geographical location and ability to pay, as we do not charge any fees to any members of the public. Our work benefits those in poverty and those with a low income, as we campaign for lower train fares and improved bus services, which are vital to the poorest members of our society. There are no private benefits of our work, beyond the reasonable compensation of our staff for their work.

#### **ROLE OF VOLUNTEERS**

The charity makes use of volunteers in its national office. There is a volunteer policy that sets out the charity's responsibilities in this relationship. The volunteers are managed by the head of the team they work in - communications, campaigns or administration. The national office supports 5-12 volunteers a year, contributing a total of 300-950 volunteer hours.

In addition, a couple of dozen volunteers around the country use the charity's name to undertake work in furtherance of the charity's objects.

## **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

### **TRUSTEES' REPORT (continued)**

**FOR THE YEAR ENDED 31 MARCH 2017**

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#### **STRATEGIES FOR ACHIEVING OUR OBJECTIVES**

We use a number of different strategies to achieve our objectives and our vision. These include:

##### **Research**

Decision-makers cannot develop sensible policies unless they know the facts. Our research highlights the environmental and social impacts of transport. We frequently advise on transport issues, and we comment on a wide range of draft bills, policy documents and consultations.

##### **Political work**

We are a national organisation based in London. We lobby Ministers, MPs, regional government and local authorities, making sure green transport issues are kept high on the political agenda. Members of the public taking part in our campaigns help our work greatly. We have three main campaigns;

- Fair Fares Now
- Save our Buses
- Roads to Nowhere

We also work on other aspects of transport in England and Wales.

##### **Local communities**

We support local groups fight devastating road-building schemes and communities blighted by dangerous, noisy and polluting traffic.

##### **Transport companies**

We work with transport companies, to promote best practice, and to pressure for support of public transport. An example of our work with transport companies is the Freight on Rail partnership. It works to get freight off the road and onto the railways.

##### **Pooling ideas**

We bring together specialists from many fields to pool ideas for improving transport. For instance, we convene the Transport Taxation Group, which brings together environmental groups, transport operators, academics, consultants and think tanks to come up with better ways of taxing transport.

## **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2017**

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##### **Overview of the year**

This year, headlines were dominated by the Brexit vote and its aftermath. But behind the newspapers' front pages were plenty of stories of transport impacting on people's lives, from the misery of Southern rail commuters to the shock of families left with no school bus. We have been campaigning vigorously to improve this everyday transport.

One focus of this campaigning has been the Bus Services Act, which gained Royal Assent in April 2017. The Act gives local authorities a battery of new powers to turn to if they wish to improve bus services and protect routes. We helped to shape the Act, for instance we campaigned successfully to strengthen the duty on councils to consult with bus passengers. Our Save Our Buses campaign was also successful in helping avoid further cuts to central Government bus funding in the Autumn Budget, but we faced increasing calls for help from local campaigners as many councils continued to cut funding for supported services.

Our Fair Fares Now campaign saw some successes, including the launch of a new Government fares and ticketing review, but there has been little progress on part-time season tickets. Where we have seen genuine progress is on reopening rail lines and new or reopened stations.

With a Government that continues to promote major road building, our Roads to Nowhere campaign met with fewer successes this year, but we did see some damaging ideas withdrawn, including further widening of the M25 and the Chichester bypass and a massive new junction on Newcastle Town Moor. We also followed up commitments to reduce the impacts of existing major roads through the designated funds that we successfully promoted.

Through the year, thanks to our campaigning, the Government made a number of funding decisions which improved everyday transport, including:

- £1.2 billion for local road maintenance, including mending potholes
- A further £20 million to fund new rail stations
- £20 million in urgent funding to manage problems on the Southern rail network
- A £64 million Access Fund for local sustainable transport projects

On Brexit, we joined with other environmental groups to form Greener UK, to press for the same or better environmental standards for the UK after Brexit. The Brexit vote also led to a reshuffle of ministers. Chris Grayling, the new Transport Secretary, gave more emphasis to fares and smart ticketing, but was less keen on devolution of local rail services than his predecessor. Six city regions agreed to create a mayor and combined authority in devolution deals which included powers and funding for transport. Before the Mayoral elections of May 2017 we campaigned to influence the candidates' election promises. Meanwhile Transport for the North (TfN), the first sub-national transport body in England, got moving with its work and others, including Midlands Connect and England's Economic Heartland, began to establish themselves.

As always, we underpinned our campaigning with high quality research. Under our thought leadership programme Tracks we published reports on development around stations and on the future of rail franchising. Reports on air quality and carbon emissions are also under way. We also developed the Smarter Travel Forum, bringing together technology companies with transport policy makers.

Internally this was another difficult year financially. The Brexit vote created uncertainty across a range of funders, but a review of staffing and resources means that we are better placed for the coming financial year.



# **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

## **TRUSTEES' REPORT (continued)**

**FOR THE YEAR ENDED 31 MARCH 2017**

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### **ACHIEVEMENTS AND PERFORMANCE**

Our main strategic objectives remain unchanged from our strategic plan revised in 2015:

1. Influence national government policy to achieve our vision
2. Influence local government policy and delivery
3. Empower others to promote sustainable transport
4. Mobilise the public to support our campaigning
5. Diversify our funding base

This report will look at each objective in turn to outline progress made against the overall goals.

#### ***Objective 1: Influence national government policy to achieve our vision***

##### **General policy**

We continued to make the case for transport policy to give more weight to local and everyday transport and less to big strategic projects, especially road schemes. We made this case in particular in the run up to the Autumn Statement, including a briefing on transport measures to help those 'just about managing'. The Statement did allocate more funding for local road maintenance, though without the long-term commitment needed, and also maintained national bus funding despite concerns that it might again be cut.

We welcomed the launch of the Access Fund, which we had promoted, and the Cycling and Walking Investment Strategy. However, these received limited government funding compared with major roads projects.

As noted already, the issue of air quality increasingly dominated transport debate over the year and this began to influence transport thinking and policy making. The housing crisis also claimed attention and it was heartening to find officials interested in reducing car dependence by siting new housing near rail stations rather than in more rural areas for example, but there is a long way to go.

The devolution agenda had its effect during the year and we spent a lot of time engaging with the existing and emerging bodies, especially on big infrastructure projects like the proposed Trans-Pennine road tunnel. We joined in discussion with the Welsh Government on the new appraisal framework they had developed, and also talked with Welsh officials and the Minister about bus policy.

##### **Rail strategy and spending**

The Department for Transport (DfT) commissioned us and Railfuture to write a guide giving practical advice on ways to get approval for new or reopened stations and lines. This was finished by the year's end, but the launch was delayed by local and national elections. The DfT also announced a further round of the New Stations Fund, which we welcomed and which will be helped by this guide.

We continued to help make the case for reopenings, including the line to Wisbech in Cambridgeshire where we provided support to the local authorities and the local MP, and a station on the Durham Coast Line to serve Peterlee New Town.

## **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2017**

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However, such proposals, and rail investment generally, were increasingly hobbled during the year by cost escalation, poor local liaison and sometimes disinterest by Network Rail and rail operators. We promoted the importance of involving outside interests in funding rail projects and Network Rail set up a review by Professor Peter Hansford to examine obstacles to this third party funding.

We continued to take an interest in the High Speed 2 (HS2) proposal. We supported the case for more rail capacity but remain unconvinced that the HS2 scheme as currently planned would meet the objectives we had previously set out.

We campaigned to get the Government to take action to support passengers and the industry in improving rail services on the beleaguered Southern Rail network. The creation of a new passenger campaign, the Association of British Commuters, was supported by our campaigners and we held a joint demonstration calling for the rail minister Paul Maynard MP to ensure proper compensation for passengers, a fares freeze and a Passenger Assembly. In the end the Minister announced the creation of a project board involving a passenger representative and £20 million urgent funding to manage problems on the network, which was progress but fell short of our demands.

As well as submitting a written response, our CEO, Stephen Joseph, gave oral evidence to the Transport Select Committee as part of its inquiry into rail passenger experience. We also encouraged passengers to write in about their own experiences.

In December, the Government announced plans to change the way rail infrastructure is managed by creating new boards for each franchise involving both Network Rail and the train operating companies. This is in line with recommendations from previous government reviews, including the Shaw Review which we supported, but we called for passenger representation on these boards.

#### **Fair Fares Now**

We continued to make the case for reform of the rail fares system with some success, including a new Fares and Ticketing Initiative in December which included some commitments for reform by train operators and the Government. We said that more is needed and we would hold the industry to their commitments and ensure that meaningful reform really happens. In April 2017, a report from the National Audit Office into the South East Flexible Ticketing scheme, which we had instigated, revealed that a lot of money had been spent with little to show for it.

In January we held a demonstration outside Kings Cross Station with a string quartet and flashmob choir singing about high fares. We compared the cost of season tickets to the cost of premium rate phone calls for the press and this received a lot of media coverage. We continued to push for the Government to change its fares formula from using the Retail Price Index to the fairer Consumer Price Index, and also made the case for season tickets for part-time workers.

In addition we promoted new passenger rights for compensation under the Consumer Rights Act with template letters to help passengers claim compensation.

## **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

### **TRUSTEES' REPORT (continued)**

**FOR THE YEAR ENDED 31 MARCH 2017**

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#### **Save our Buses**

This year's main activity was around the Bus Services Bill which eventually became the Bus Services Act in April 2017. We liaised closely with officials working on it and the associated guidance and secondary legislation; promoted amendments to strengthen and extend the Act's powers for areas without elected mayors; and pushed for the introduction of a national Bus and Coach Investment Strategy. We produced an online guide for activists, mobilised supporters to campaign for the Act and brought together a range of charities and campaign groups with an interest in buses to suggest changes to officials and ministers.

We repeated our annual bus cuts research, issuing Freedom of Information requests to every local authority in England and Wales and analysing the responses. Overall, bus funding has decreased by a third across the country, with several local authorities no longer funding any bus services at all. As in previous years, this research received widespread media coverage.

We also published research showing that local authority budget cuts have severely reduced school transport services nationwide and wrote to the Education and Transport Secretaries urging action to protect school transport.

Our involvement in the Total Transport pilot projects, which provide an opportunity to reverse some bus cuts by bringing together different publicly-funded transport services in the same area, continued. We were involved in the Northamptonshire pilot project, which by the end of the year had set up a social enterprise to take the ideas forward.

#### **Roads to Nowhere**

We continued to fight the Government's road building plans across the country, supporting local campaigners and lobbying the Government directly. We participated in, and helped others join in six strategic studies into road corridors. We lobbied against any further widening of the M25 through the south-west strategic quadrant study and were pleased that this option was dropped from the DfT's plan. Instead, the plan focused on delivering a 20 to 25 per cent increase in capacity through modal shift and better management, a change in approach we were quick to welcome. We continued to oppose the Trans-Pennine road tunnel and Oxford-Cambridge expressway plans, both of which would be hugely environmentally damaging.

With our allies in the Stonehenge Alliance we secured a large number of objections to the plans for a short tunnel that would damage the World Heritage Site. We secured media coverage thanks in part to support from some well-known archaeologists and historians, including Sir Tony Robinson.

We submitted evidence to the public inquiries on the Silvertown Tunnel (London) and M4 Relief Road (Wales), both due to report later in 2017, and gained media coverage from joint NGO letters we coordinated highlighting the problems from both schemes.

We also wrote to the DfT calling for changes to Severn Crossing tolls to be related to vehicle emissions, not simply vehicle size, and await the outcome of that consultation later this year.

## **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2017**

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We continued to engage with the DfT and Highways England on the Road Investment Strategy (RIS1). Our successful campaigning for a 'green retrofit' fund in the current Strategy (RIS1) began to bear fruit with the first projects going live, including a major clean-up of the canal network near the M5 at Droitwich and new noise barriers on the M40. As part of this, we hosted a round table with bus and coach operators on how Highways England could work better by using funding from the green retrofit integration budget to help improve public transport on motorways and trunk roads.

The process for developing the next Road Investment Strategy started during the year and we began work coordinating a joint submission with other NGOs following the success of the *Better not Bigger* report in 2014.

The Transport Select Committee published its report on all lane running, which called for the Government to urgently review its use. The Committee, along with a broad coalition of campaign groups and road safety organisations, agreed with us that opening the hard shoulder to normal traffic is a bad idea for safety and traffic volumes. Despite this, the Government approved plans to widen part of the M4 by making it a so-called smart motorway, including turning the hard shoulder into a traffic lane. We complained publicly and ran a supporter action asking people to lobby the Government to abandon all lane running, but this decision set a worrying precedent.

#### **Sustainable Transport**

The increasing medical evidence about the health implications of air pollution, most of it from road traffic, continued to set the transport agenda during the year. Further legal challenges by Client Earth set the Government a revised deadline to produce a strategy to reduce air pollution.

We continued to develop joint campaigning with the Healthy Air Campaign, bringing together stakeholders in cities to find solutions to air pollution. We also supported its call for a new Clean Air Act, which already has support from the Mayor of London who launched a consultation on his proposals for an Ultra-Low Emission Zone which we submitted evidence to. With our European allies in Transport & Environment we called for a more stringent and independent vehicle testing regime.

The Government announced its decision to allow a third runway at Heathrow. We published a report showing that building a new airport runway, at either Heathrow or Gatwick, would cause increases to air fares as a result of carbon price increases, and supported the Aviation Environment Federation to promote arguments against airport expansion on social media. Through Freedom of Information requests, Greenpeace unearthed research by Transport for London which showed that the costs of improving surface access to Heathrow to support the third runway are much higher than previously estimated. We helped them to promote this £17 billion funding gap in the media.

Mobility as a service is a growing area of interest where we have considerable expertise thanks to our existing work on Total Transport pilots and we have contributed to a number of seminars and policy debates this year.

The London Assembly Transport Committee published a report on urban congestion which picked up on many of the points we gave in evidence, including recommending a pilot of the Workplace Parking Levy. We also submitted evidence to the current House of Commons inquiry into congestion which reports later this year.

## **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2017**

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In early February, we coordinated a joint letter to Chris Grayling and Sajid Javid signed by our CEO and the Chief Executives of the Town and Country Planning Association, the Royal Town Planning Institute and the Chartered Institute of Highways and Transportation. The letter highlighted the importance of linking plans for new housing (as set out in the Housing White Paper) with sustainable transport that minimises negative impacts while supporting the economy and increasing choice.

#### **Freight on Rail**

This year was difficult for rail freight as some of its traditional markets, like coal traffic, declined or disappeared. Unfortunately rail freight's position was not helped by cuts in rail freight grants that took place at the end of the year under review. We pointed out these cuts would put another 190,000 HGVs on our roads, as well as undermining the Government's own Rail Freight Strategy.

There is some progress to report though with the arrival of the first ever freight train from China on 18 January which our Freight on Rail campaigner Philippa Edmunds witnessed along with the international media. We steered a project funded by the DfT to show the extent of potential markets for rail freight on key strategic corridors. The study showed that there are significant long distance flows of large HGVs on the A14, A34 and M6 corridors, a proportion of which could be transferred to rail if the network was upgraded with huge benefits for road users and the environment.

This study was designed to feed into the Government's road and rail strategies. Philippa was involved in a working group developing a rail freight strategy, and when this was published she stayed on the working group developing outputs from it, working on communicating and promoting the benefits of rail freight. We also wanted the DfT to commission revised road/rail emissions comparisons on CO2 and air quality, but did not manage to achieve this this year. We began to discuss the next rail investment period, making the case for affordable freight access charges and a freight governance section in any new rail strategy to incentive Network Rail and the train operating companies to promote freight.

We organised a rail freight workshop with Transport for London in advance of its draft transport strategy and also contributed to freight work by Transport for the North. A Midlands event is also planned. Philippa wrote the freight section of a joint DfT and Association of Transport Operating Officers rail guide for local authorities and spoke at a launch event for the publication.

We continued to campaign against longer and heavier trucks on UK roads, but despite this the DfT recommended increasing the numbers of longer lorry trailers above the previously agreed 1,800 units. The DfT did however agree in principle to some GPS tracking of longer trucks to see where they travel and whether much of it is on the local roads network controlled by local authorities. The issue here is about local authorities having a say over where the biggest lorries can go. We were able to get some support from local authority bodies and from London Assembly members for this. A longer term concern is about platooning lorries using new technology and we have done some research and presentations on this issue

## **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2017**

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##### **Smarter Travel Forum**

We continued to develop the Smarter Travel Forum and the steering group met regularly to discuss the possibilities for technology industries within the transport sector. The aim is to facilitate joined up working between different transport technology companies and an open dialogue between them and transport policy makers.

In April 2016 we held a roundtable with the DfT on the Bus Services Bill and opportunities for innovation and smart technologies. The discussion was valuable to those who attended and we are planning further discussions on the detail of the secondary legislation in 2017-18.

We also held a roundtable with the DfT and Highways England on the Innovation Fund and how it might best be used. This roundtable led to detailed discussions and proposals for joint work, which were followed up during the year and are expected to produce results later in 2017. Further Smarter Travel Forum events are planned, including some with city regions.

##### **Thought leadership**

Our thought leadership programme Tracks developed during the year, into a dynamic think tank reacting to contemporary issues in the transport sector. The annual programme now comprises four themes linked to current and evolving challenges. It has an advisory committee which recommends and agrees future topics.

The main theme from the previous year was transport and development and this continued this year with the theme of development around stations. A research report was produced by consultant Anthony Lambert which looked at international experience and the lessons that can be drawn from this by the various UK authorities. A roundtable to discuss the research was held in October with participants drawn from a wide range of backgrounds and organisations, including different government departments, the rail industry, local and devolved government, developers, architects and researchers. As with other Tracks events, a summary report was produced following the event.

The second theme was the future of rail franchising with a detailed report, *Ensuring a sustainable rail industry: options for developing franchised passenger services*, produced for the programme by Credo Business Consulting LLP. A roundtable on this had to be postponed with the local and national elections but is scheduled for July.

The third and fourth topics on transport and air quality, and transport and carbon emissions were delayed due to various circumstances but are due to be published in June.

## **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2017**

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##### ***Objective 2: Influence local transport policy and delivery***

###### **Devolution**

The Government developed its programme of devolution within England during the year, with transport a major element. We continued to work closely with the Urban Transport Group and its member authorities to help them improve local transport and to make the case for new powers and funding. The Bus Services Act was part of this and we continued to promote the Workplace Parking Levy used in Nottingham as an example to follow.

We developed our links with Transport for the North (TfN). We organised two rounds of workshops across the north of England, bringing together a wide range of groups to discuss priorities for TfN's strategy and its environment assessment, and also used an online questionnaire to get further contributions. This was widely welcomed by those involved and we had very good responses and feedback. The TfN officers found it helpful getting this input in a structured way. We also continued to develop links with other emerging sub-national bodies, including Midlands Connect and England's Economic Heartland.

###### **Local authority support**

We continued to work with and monitor the local authorities pursuing good initiatives, including the aforementioned Total Transport pilots. During the year, our CEO took up the chair of a newly formed Liverpool City Region Bus Alliance, which brings together local authorities, the Local Enterprise Partnership and bus operators to increase bus use in the city region. It has succeeded in increasing fare paying patronage by ten per cent so far, which in the current climate is a fantastic achievement.

We also worked with a number of non-metropolitan authorities, including Cambridge and Northamptonshire, and highlighted good projects by others. Despite this work, cuts to bus services in some areas continued and we took part in several council consultations on proposed cuts and made the case wherever possible for local authorities to avoid cutting services. This fed into our campaigning on the Bus Services Act. We recognised that ultimately national policy change would be needed, as well as new forms of finance through things like the Total Transport initiatives.

We published LEP Watch, a report on what kinds of transport projects the Local Enterprise Partnerships (LEP) have been spending money on. This helps people to scrutinise the work of their local LEP and highlights failings to support sustainable transport schemes

###### **City mayors**

With mayoral elections in London in May 2016 and six other city-regions in May 2017, a continued focus on air quality saw increased interest in and potential for action on transport. We joined with others in the Healthy Air Campaign making the case for action to cut air pollution in the various city regions. We supported a project coordinated by Green Alliance to set out green policy proposals to the London mayoral candidates. This included the production of a Greener London Manifesto, a hustings event and meetings with candidates' campaign teams. We succeeded in promoting sustainable transport policies and pushed for the new mayor to undertake a full review of the damaging proposed road tunnel schemes, which he committed to do. We then helped Green Alliance and partners with a Greener Cities Index, highlighting where the cities with mayors had advantages and where they need to take action to redress problems they have inherited.

## **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2017**

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#### ***Objective 3: Empower others to promote sustainable transport***

We continue to support local campaigners, particularly those fighting to save local bus services and those trying to stop damaging road schemes. We helped support bus campaigners around the country, including in Lincolnshire, Lancashire, Somerset and Hampshire, all of whom managed to achieve some reversal or respite from service cuts. The East Sussex Campaign for Better Transport also managed to save a much valued bus route into the South Downs. We advised young campaigners at a school in Mansfield about protecting their school transport and also advised Childfare, a campaign for a national fair youth concession scheme started by two teenagers.

We have continued to support local people fighting road schemes. We helped Stonehenge Alliance get a large group of archaeologists and historians to lead objections to the Highways England short tunnel proposal; SCAR (Sefton Communities Against Roadbuilding) to scrutinise the Liverpool Access Road proposal; activists in Norwich with further campaigning on the Northern Distributor Road; and campaigners against upgrading the A30 through the Blackdown Hills.

The A27 corridor along the south coast has been a focus for resistance to damaging road expansion proposals. In support of the South Coast Alliance for Transport and the Environment (SCATE), we commissioned research on an alternative vision for the corridor with packages of sustainable transport measures which could obviate the need to expand the A27 in Sussex. This was due to report in June 2017. However, campaigners on this corridor scored a victory when a bypass at Chichester was dropped after substantial local campaigning. There was also a victory for campaigners in Newcastle who were able to get proposals for a new traffic interchange which would destroy part of the Town Moor dropped.

The TfN work referred to above enabled us to give campaigners in the north of England the opportunity to put forward local people's priorities.

Apart from specific work on buses and new roads, we continue to help a wide range of other groups and campaigners promoting sustainable transport in various ways, including rail user groups campaigning for improved rail services; campaigns promoting new or reopened railway lines and stations; and also those tackling local traffic and development issues.



## **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

### **TRUSTEES' REPORT (continued)**

**FOR THE YEAR ENDED 31 MARCH 2017**

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#### ***Objective 4: Mobilise the public to support our campaigning***

Reductions in staffing the communications team due to last year's poor financial performance made it hard to make any real progress in growing our audience. We did grow our Twitter followers by over 1,000 people and our Facebook audience by nearly 2,000 but our mailing list remained static.

We continued to have a high level of interaction with our campaigning outputs, including:

- Almost 400 people responding through our website to the DfT's consultation on the Intercity West Coast franchise
- More than 400 people expressing their views about rail season tickets for part-time workers, most of them sharing their own experiences of commuting part-time - case studies that have proven invaluable to our campaign
- 400 people writing to the Transport Secretary to say no to 'All Lane Running' on motorways

On average, we have an open rate of 32 per cent, and a click through rate of 5.7 per cent, both above average for the charity sector.

#### ***Objective 5: Diversify our funding base***

The year was difficult financially but we have made some progress with this objective. We have been able to develop a good working relationship with the Foundation for Integrated Transport, a new grant-making trust that has objectives that are adjacent to ours. We have begun to attract new funding from individuals and from different companies and organisations, and have developed more consultancy work, including the contract for stakeholder engagement with TfN. The Tracks thought leadership programme also began to develop satisfactorily over the year and we learnt a lot from its initial projects.

## **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2017**

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#### **FINANCIAL REVIEW**

The charity's income was **£629,394** in this 12-month period of activity ended on 31 March 2017 compared to £570,501 in the 12 months to 31 March 2016. The total expenditure was **£671,235** for the 12 months of activity to 31 March 2017 compared to £664,099 in the 12 months to 31 March 2016. This is a better position than the previous year but we will be looking to make some further savings in the coming year in order to improve our position for 2017-18.

Total reserves carried forward at 31 March 2017 was **£58,671** consisting **£41,202** of unrestricted general funds and **£17,469** of restricted funds for on-going projects. Details of movements on restricted fund balances are set out in the notes to these accounts.

#### ***Reserves policy***

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. Trustees have adopted a policy regarding reserves which should ensure that:

- a) Excluding those funds represented by fixed assets, general reserves do not exceed 6 months' anticipated expenditure
- b) There are adequate funds to ensure that the charity is able to meet all current and known future liabilities

The level of reserves is considered and reviewed at regular intervals by the Trustees. The reserves are set at a minimum of 3 months non-restricted funding as a base with the following components:

- Salaries based on budget for 2016-17
- Overheads based on budget for 2016-17
- Portion of unexpected sick and maternity costs based on salary scale for 2016-17

Operational funds are deemed to be unrestricted funds; since restricted funds are ring-fenced for the expenditure on specific projects, and so will be available to be used to bring a project to a reasonable end within a given period of organisational wind up.

The trustees estimate that they currently require free reserves (excluding fixed assets and restricted funds) of approximately **£149,922** to meet these needs. At 31 March 2017, free reserves (excluding fixed assets of **£611** and restricted funds of **£17,469**) were **£40,593**. Trustees will be aiming to review the reserves policy and rebuild reserve levels over the coming three years.

#### ***Investment policy and performance***

The Articles of Association authorise the trustees to make and hold investments as they see fit, in furtherance of the objects of the charity. At the present time the trustees' policy is to maintain any spare funds on short term deposits earning a market rate of interest.

#### ***Going Concern***

Although this has been another difficult year for the organisation, a significant restructuring took place in the first quarter of 2017-18 and fundraising has been effective for this early part of the year so the Trustees consider that Campaign for Better Transport is a going concern.

## **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2017**

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#### **PLANS FOR THE FUTURE**

##### **Some key objectives for 2017-18**

##### **Save our Buses:**

- Working to encourage local authorities to implement the powers in the Bus Services Bill; both working with them directly and supporting campaigners to understand the full range of powers available.
- Continuing to resist bus cuts and work with local campaigners on this issue

##### **Rail:**

- Help passengers engage proactively with their local franchise consultations and continue promoting part time season tickets

##### **Roads to Nowhere:**

- Publish a report on successes from the first Road Investment Strategy and how things might be improved for the second one that's happening this year.

##### **Air Quality and Carbon**

- Produce research into how transport is important to carbon reduction and how Government resources could be used to promote carbon reduction in transport

##### **Tracks**

- Run four themes of thought leadership throughout the year, engaging with a wide range of new corporate partners to produce high quality research and roundtable events.

##### **Supporting objectives:**

Whilst our main focus this year must be around securing some financial stability for the organisation and starting to rebuild our reserves, we are still exploring ways of increasing our social media audiences and engaging with a wider range of people. We hope to increase both our mailing lists and the number of people taking campaign actions during the year. Fundraising is a key issue and securing a funding pipeline for the next three years will be a key piece of work.

#### **PRINCIPLE RISKS AND UNCERTAINTIES**

Campaign for Better Transport has a formal risk management process through which the major risks to which the organisation may be exposed and has ranked these by likelihood and impact, culminating in a risk control document which is updated on a regular basis. All significant risks, together with current mitigation actions, are reviewed regularly throughout the year by the Trustees. The Trustees are satisfied that systems have been developed and are in place to mitigate identified risks to an acceptable level.

The principal risks and uncertainties identified by the charity are as follows:

<b>Risk identified</b>	<b>Action taken to mitigate the risk</b>
Income risk: we fail to meet fundraising targets	Strict fundraising plan in place, with quarterly targets. Chair and Treasurer to meet CEO & Deputy CEO monthly to discuss progress
Loss of key staff members results in lack of progress on key objectives	Staff morale reviewed as part of appraisal process and work on staff progression to senior grades completed as a priority
External political changes make it difficult to pursue our strategic aims	Work with wide coalitions in the charitable sector to protect our right to campaign and promote wider common interests

## **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

### **TRUSTEES' REPORT (continued)**

**FOR THE YEAR ENDED 31 MARCH 2017**

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#### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also directors of Campaign for Better Transport Charitable Trust for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

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

In so far as we are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The report of the Trustees has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

#### **ON BEHALF OF THE BOARD:**

*Ruth Chambers*

.....  
Ruth Chambers – Chair

Date: 20 June 2017

## **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

**FOR THE YEAR ENDED 31 MARCH 2017**

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I report on the accounts of the company for the year ended 31 March 2017 which are set out on pages 21 to 31.

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

This report is made solely to the Trustees, as a body, in accordance with Section 145 of the Charities Act 2011 (the Act). My work has been undertaken so that I might state to the charitable company's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for my work, for this report, or for the opinions I have formed.


#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Tracey Young  
haysmacintyre  
26 Red Lion Square  
London WC1R 4AG

19 September 2017

**CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
(incorporating an Income and Expenditure Account)

**FOR THE YEAR ENDED 31 MARCH 2017**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
<b>INCOME FROM:</b>					
Donations and legacies	2	415,085	-	415,085	331,208
Charitable activities	3	6,375	207,888	214,263	238,932
Investments	4	46	-	46	361
<b>Total income</b>		<u>421,506</u>	<u>207,888</u>	<u>629,394</u>	<u>570,501</u>
<b>EXPENDITURE ON:</b>					
Raising funds	5	68,940	-	68,940	64,568
Charitable activities	6	389,848	212,447	602,295	599,531
<b>Total expenditure</b>		<u>458,789</u>	<u>212,447</u>	<u>671,235</u>	<u>664,099</u>
<b>Net (expenditure)/ income for the year</b>	9	(37,283)	(4,559)	(41,842)	(93,598)
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<u>(37,283)</u>	<u>(4,559)</u>	<u>(41,842)</u>	<u>(93,598)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		78,485	22,028	100,513	194,111
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>41,202</u>	<u>17,469</u>	<u>58,671</u>	<u>100,513</u>

All amounts derive from continuing activities. There are no other gains or losses other than those shown above. The comparative statement of financial activities is on page 31.

The notes on pages 23-31 form part of these financial statements

## BALANCE SHEET

AS AT 31 MARCH 2017

	Notes	2017 £	2016 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	11	611	1,309
<b>CURRENT ASSETS</b>			
Debtors	12	100,259	101,449
Cash in hand		29,046	63,070
		<u>129,575</u>	<u>164,519</u>
<b>Creditors:</b> amounts falling due within one year	13	(71,513)	(65,315)
<b>NET CURRENT ASSETS</b>		<u>58,061</u>	<u>99,204</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>58,672</u>	<u>100,513</u>
<b>NET ASSETS</b>		<u>58,672</u>	<u>100,513</u>
<b>FUNDS</b>	14		
Unrestricted funds:			
General fund		17,469	78,485
Restricted funds		<u>41,202</u>	<u>22,028</u>
<b>TOTAL FUNDS</b>		<u>58,671</u>	<u>100,513</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 20 June 2017.



Jim Barclay – Treasurer

## STATEMENT OF CASH FLOWS

FOR YEAR ENDING 31 MARCH 2017

## Cash flows from operating activities

	Notes	2017 £	2016 £
<b>Net cash provided (used in) operating activities</b>		<u>(34,070)</u>	<u>(109,191)</u>

## Cash flows from investing activities

Interest income		46	361
Purchase of equipment		-	-
<b>Net cash provided by (used in) investing activities</b>		<u>46</u>	<u>361</u>

Changes in cash and cash equivalents in the period		(34,024)	(108,830)
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Cash and cash equivalents at the beginning of the reporting period		63,070	171,900
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<b>Cash and cash equivalents at the end of the reporting period</b>		<u>29,046</u>	<u>63,070</u>
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## Reconciliation of net (expenditure) /income to net cash flow from operating activities

	2017	2016
Net income (expenditure)	(41,842)	(93,598)
Add back depreciation charge	698	698
Loss on disposal of fixed asset		
Interest income	(46)	(361)
Decrease/(increase) in debtors	922	(29,430)
Increase /(decrease) in creditors	6,198	13,500
<b>Net cash used in operating activities</b>	<u>(34,070)</u>	<u>(109,191)</u>

## Analysis of cash and cash equivalents

	2017	2016
Cash in hand	<u>29,046</u>	<u>63,070</u>

The notes on pages 23 - 31 form part of these financial statements



# **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2017**

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### **1. ACCOUNTING POLICIES**

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

#### **Basis of preparation**

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The organisation 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 policy note(s).

#### **Preparation of accounts on a going concern basis**

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves levels and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future.

#### **Critical accounting judgements and estimates**

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charities accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Income recognition**

All income is recognised once the charity has entitlement to income, it is probable that income will be received and the amount of income receivable can be measured reliably.

#### **Donations and legacies**

Donations and gifts and are included in full in the Statement of Financial Activities when there is entitlement, probability of receipt and the amount of income receivable can be measured reliably.

#### **Grants**

Grants are recognised in full in the statement of financial activities in the year in which the charity has entitlement to the income, the amount of income receivable can be measured reliably and there is probability of receipt.

#### **Income from charitable activities**

Income from charitable activities is recognised as earned as the related services are provided. Income from other trading activities is recognised as earned as the related goods are provided.

#### **Investment income**

Investment income is recognised on a receivable basis once the amounts can be measured reliably.

#### **Estimates and Judgements**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Trustee's best knowledge of the amount, events or actions, actual results ultimately differ from these estimates. The Trustees do not consider there to be any material estimates and judgements.

# **CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

## **NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2017**

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### **1. ACCOUNTING POLICIES (continued)**

#### **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 comprises cost of fundraising staff
- Expenditure on charitable activities comprises costs of research and campaigning activities
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred

Expenditure allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising back office costs, finance, HR, and governance is apportioned based on staff time attributable to each activity.

#### **Allocation of costs**

Staff costs are allocated between direct charitable expenditure and support costs based on the time spent on these activities. Other costs are allocated directly to the relevant heading.

#### **Operating leases**

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

#### **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measured at their settlement value.

#### **Fixed assets**

Fixed assets are stated at cost or deemed cost (donated valuation at estimated fair value) less accumulated depreciation and impairment losses. Assets costing more than £500 are capitalised.

Depreciation is calculated to write off the costs of the fixed asset by equal instalments as follows, all straight line:

Furniture, fittings and equipment	4 years straight line
Leasehold improvements	life of lease

#### **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.

#### **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.

#### **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

# CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2017

### 1. ACCOUNTING POLICIES (continued)

#### Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity. Designated funds are unrestricted funds earmarked by the trustees for particular purposes. Restricted funds are those funds which are to be used in accordance with specific instructions imposed by the donor or trust deed.

#### Employee benefits

##### Short term benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

##### Employee termination benefits

Any termination benefits are accounted for on an accrual basis and in line with FRS 102.

#### Pension scheme

The Campaign for Better Transport operates a defined contribution pension scheme for the benefit of its employees. The assets of the scheme are held independently from those of Campaign for Better Transport in an independently administered fund. The pensions costs charged in the financial statements represent the contributions payable during the year.

### 2. DONATIONS AND LEGACIES

2017  
£

2016  
£

Core grants and donations

415,085

331,208

### 3. INCOME FROM CHARITABLE ACTIVITIES

2017  
£

2016  
£

Research and education

Freight on Rail

66,438

62,264

Save our Buses

40,000

59,794

Roads to Nowhere

16,000

20,926

Local Group Support

5,000

5,000

LEP Consultancy

3,250

Tracks

22,500

38,500

Smarter Travel Forum

15,000

15,000

London River Crossings

10,667

Air Quality

7,855

Passengers Guide to Franchising

10,000

Expanding the Railways

23,600

Transport for the North

19,350

Other income

6,375

5,676

214,263

238,932

**CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2017**

<b>4. INVESTMENT INCOME</b>					<b>2017 £</b>	<b>2016 £</b>
Deposit account interest					46	361
					<u>46</u>	<u>361</u>
<b>5. COSTS OF RAISING FUNDS</b>					<b>2017 £</b>	<b>2016 £</b>
Direct staff costs					25,036	19,527
Direct other costs					7,980	6,367
Support costs					35,924	38,675
					<u>68,940</u>	<u>64,568</u>
<b>6. COST OF CHARITABLE ACTIVITIES</b>					<b>2017 £</b>	<b>2016 £</b>
<b>Research and education</b>						
Direct staff costs					384,500	380,244
Direct other costs					69,521	57,111
Support costs					148,027	162,176
					<u>602,295</u>	<u>599,531</u>
<b>7. SUPPORT COSTS</b>	<b>Staff Costs £</b>	<b>Premises Costs £</b>	<b>Office Costs £</b>	<b>Governance Costs £</b>	<b>2017 Total £</b>	<b>2016 Total £</b>
Cost of raising funds	13,777	7,511	14,636	743	35,924	38,675
Charitable activities	56,862	31,002	60,410	3,066	148,274	162,176
	<u>70,639</u>	<u>38,513</u>	<u>75,046</u>	<u>3,809</u>	<u>184,199</u>	<u>200,851</u>

Support costs are the costs of central management. These costs are apportioned to activities based on staff costs and allocated overheads in proportion to allocated staff costs.

Governance costs includes independent examination fees of £2,100 (2016: £8,148) and Trustee related costs of £1,708 (2015: £1,163).

# CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2017

8. NET EXPENDITURE	2017 £	2016 £
This is stated after charging:		
Depreciation – owned assets	698	698
Independent Examiners Fee	2,100	7,490
Pension costs	32,212	27,096
	<u>32,212</u>	<u>27,096</u>

## 9. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no Trustees received any remuneration (2016: £Nil).

During the year, no Trustees received any benefits in kind (2016: £Nil).

Expenses of £671 reimbursed to three Trustees in respect of fares and amounts paid to third parties during the year (2016: £849 reimbursed to three Trustees).

10. STAFF COSTS	2017 £	2016 £
Wages and salaries	411,003	405,792
Social security costs	36,960	37,780
Pension costs	32,212	27,096
	<u>480,175</u>	<u>470,668</u>

Key management personnel comprise the trustees and Chief Executive. The total employment benefits including employer pension contributions of the key management personnel were £69,212 (2016: £69,212). One employee has emoluments between £60,000 and £70,000 (2016: 1 employee). Pension contributions for the higher paid employee were £4,478 (2016: £4,478).

	2017 No.	2016 No.
Average head count	<u>14</u>	<u>15</u>

**CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2017**

**11. TANGIBLE FIXED ASSETS**

	<b>Plant &amp; machinery £</b>
<b>Cost</b>	
At 1 April 2016	35,564
Additions	-
Disposals	-
At 31 March 2017	<u>35,564</u>
<b>Depreciation</b>	
At 1 April 2016	34,255
Charge for year	698
Disposal	-
At 31 March 2017	<u>34,953</u>
<b>Net Book Value</b>	
At 31 March 2016	<u>1,309</u>
At 31 March 2017	<u>611</u>

**12. DEBTORS: Amounts falling due within one year**

	<b>2017 £</b>	<b>2016 £</b>
Trade debtors	72,755	74,660
Sundry debtors	8,775	11,096
Prepayments	18,999	15,693
	<u>100,529</u>	<u>101,449</u>

**13. CREDITORS: amounts falling due within one year**

	<b>2017 £</b>	<b>2016 £</b>
Other creditors	18,824	30,551
Accruals	2,100	8,988
Other tax and social security	8,352	10,776
Deferred income	43,137	15,000
	<u>71,513</u>	<u>65,315</u>

Deferred income relates to income received in the year specifically for the following year. In 2016, £15,000 was released to the Statement of Financial Activities and £43,137 was received during the year specifically for the following year and has been deferred to the year ended 31 March 2017.

# CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2017

14. STATEMENT OF FUNDS	Brought Forward £	Incoming Resources £	Resources expended £	Transfers In/(out) £	Carried Forward £
<b>GENERAL FUNDS</b>					
General Funds	78,485	421,506	458,789	-	41,202
<b>TOTAL</b>	<u>78,485</u>	<u>421,506</u>	<u>458,789</u>	<u>-</u>	<u>41,202</u>

### Unrestricted Funds – General Funds

Funds available are sufficient to permit the charity to continue in operation in the short term given the continued support of the funders. Should this support not continue in the longer term, further financial support would need to be sought to replace it.

	Brought Forward £	Incoming Resources £	Resources expended £	Transfers In/(out) £	Carried Forward £
<b>RESTRICTED FUNDS</b>					
Freight on Rail	6,145	66,438	65,416	-	7,167
Save our Buses	10,933	40,000	41,002	-	9,931
Roads to Nowhere	248	16,000	16,000	-	248
Local Group Support	-	5,000	5,000	-	0
Tracks	-	22,500	22,500	-	0
Smarter Travel Forum	202	15,000	15,079	-	123
Air Quality	4,500	-	4,500	-	(0)
Rail Reopenings	-	23,600	23,600	-	(0)
Transport for the North	-	19,350	19,350	-	0
<b>TOTAL</b>	<u>22,028</u>	<u>207,888</u>	<u>(212,447)</u>	<u>-</u>	<u>17,469</u>

### Restricted funds

The balances on restricted funds at 31 March 2016 arise from donations and grants received for projects on which some expenditure is still to be incurred in the coming financial year. All the funds detailed above arise from donations and grants given to the Trust for specific areas of the Trust's work in furthering its objects.

### Areas of work

**Freight on Rail** is a campaign working to get goods off roads and onto rail as an important step in developing a more sustainable distribution system. It is a partnership between transport trade unions, freight operating companies, the Rail Freight Group and Campaign for Better Transport. It works to promote the economic, social and environmental benefits of rail freight both nationally and locally. It advocates policy changes that support the shift to rail and provides information and help on freight related issues to central, regional and local government.

**Save Our Buses** This is a national campaign to defend public bus services against government funding cuts.

**Roads to Nowhere** A project to support local people working to stop damaging proposed road schemes.

**Local group support** We support many local campaign groups working on preventing bus cuts and stopping roads from being built. This is a specific budget for working with these groups providing advice and support.

# CAMPAIGN FOR BETTER TRANSPORT CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2017

### 14. STATEMENT OF FUNDS (continued)

**Tracks** Tracks is our new thought leadership programme, designed to bring together our existing research stream into a more coherent set of projects

**Smarter Travel Forum** A forum which is calling on Government to embed smart travel such as real time information, smartcards and data collection into its transport strategies.

**Air Quality** Work conducted jointly with the Healthy Air Campaign fighting for better air quality in cities.

**Rail Reopenings** This was a report supported by the Department for Transport about how the UK railway network might be expanded in the future.

**Transport for the North** We organised a series of stakeholder engagement workshops for TfN in order to help them consult on their plans for transport across the North of England.

15. SUMMARY OF FUNDS	Brought Forward £	Income £	Expenses £	Transfers In/(out) £	Carried Forward £
General Funds	78,485	421,506	458,789	-	41,202
Restricted funds	22,028	207,888	212,447	-	17,469
<b>TOTAL OF FUNDS</b>	<b>100,513</b>	<b>629,394</b>	<b>671,235</b>	<b>-</b>	<b>58,672</b>
16. ANALYSIS OF NET ASSETS BETWEEN FUNDS		Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Fixed assets		611	-	611	1,309
Current assets		112,106	17,469	129,575	164,519
Current liabilities		(71,513)	-	(71,513)	(65,315)
		<u>41,202</u>	<u>17,469</u>	<u>58,672</u>	<u>100,513</u>

The comparative summary of funds has been included in the financial statements for the year ended 31 March 2016.

### 17. COMMITMENTS

At 31 March 2017 there are no commitments (2016: £Nil).

### 18. OPERATING LEASE COMMITMENTS

At 31 March 2017 the charitable company had the total future minimum lease payments under non-cancellable operating leases as follows:

	2017		2016	
Expiring within:	Building £	Other £	Building £	Other £
Within 1 year	32,000	-	32,000	-
2 -5 years	112,000	-	128,000	-
More than 5 years	-	-	<u>16,000</u>	-
Total	<u>144,000</u>	<u>-</u>	<u>176,000</u>	<u>-</u>