

REGISTERED COMPANY NUMBER: 04197657 (England and Wales)
REGISTERED CHARITY NUMBER: 1091206

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Kingswood Community Transport

Norton Tax Shops Limited
3 & 5 Station Road
Keynsham
Bristol
BS31 2BH

Kingswood Community Transport

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for the Year Ended 31 March 2025**

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Kingswood Community Transport

Report of the Trustees for the Year Ended 31 March 2025

KINGSWOOD COMMUNITY TRANSPORT TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives

Kingswood Community Transport (KCT) provides community transport to residents within South Gloucestershire and its environs. The Dial & Ride operation provides a door-to-door service for users who struggle or unable to use standard public transport. Our group hire service provides fully accessible vehicles and sixteen-seater minibuses for affiliated community user groups to hire. This is subject to published conditions, and competitive rates are offered. Our daily service trips are supplemented by our trendy day trips arranged by 'Friday Friends'. We also provide a service to train mini-bus drivers to the nationally recognised MiDAS (Minibus Drivers Awareness Scheme) standard. This service is available to outside bodies. All drivers of our mini-bus fleet are required to complete this training.

Development, activities, and achievements during the year

During the period covered by this report, Kingswood Community Transport has operated with a fleet of 11 mini-buses and eight cars. All minibuses conform to the current recommendations and are fully accessible and equipped to carry wheelchairs. Four of the cars are Volkswagen Caddys and are also fully accessible and ideal for providing transport to health appointments. The remaining four are electric, and the board are keen to invest in further electric vehicles to reduce our fuel bill and help with the environment. It continues to be KCT's policy to maintain a fleet of vehicles whose average age is no more than 5 years old. This typically means that in future, we will be planning to replace two or three vehicles each year.

Financial activities and affairs

West of England Combined Authority continues to provide a grant to Kingswood Community Transport for all the work completed on its behalf. These payments are a contribution to the overall running costs of our services. Eligible members benefit from concessions arranged under the Diamond Travel Card. Due to the reduction in funding from these concessions and to ensure our current level of services is maintained, members now pay £3.00 per trip or £4.00 if travelling outside our core area. Group hire with and without a driver and MiDAS training also carry a user charge. User revenue provides for investment that ensures that a robust vehicle replacement programme is in place. Fundraising and member donations are essential in our financial planning, and we would like to thank all parties involved with our fundraising activities.

Financial review

Company law requires the Board to prepare financial statements for each financial year, giving an accurate and fair view of the company's situation and the charity's surplus or deficit. In preparing those financial statements, the Board are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume the charity will continue to operate.

The Board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the charity's financial position and enabling the financial statements to comply with the Companies Act 2006. They are also responsible for safeguarding the charity's assets and, hence, for taking reasonable steps to prevent and detect fraud and other irregularities.

Kingswood Community Transport

Report of the Trustees **for the Year Ended 31 March 2025**

Significant information

Kingswood Community Transport is established as a company limited by guarantee and is registered as a charity with the Charity Commission. Its Memorandum and Articles of Association govern the affairs of the company. The liability of each member in the event of the company being wound up is limited to a sum not exceeding £1.00.

The Board shall comprise between 3 and 15 officers. Currently, there are 7 directors and a company secretary. The subscribers to the Memorandum and Articles of Association appointed the first Board. New Board members are elected individually at the time of membership renewal. The elected members sitting on the Board accommodate the interests of all members. In addition, the Board may co-opt no more than two other persons, whether members of Kingswood Community Transport or not, to serve as full voting members of the Board.

The trustees, who are also the directors for company law and who served during the year and up to the date of signature of the financial statements, were:

Ms J E Biggin
Mr C E Jordan
Mr R H B Hart
Mr R C Gee
Mr M J Cox
Mrs H Thomas
Mr Bob Mittins

Operating reserves policy

The Operating Reserve Policy for Kingswood Community Transport aims to ensure the stability of the organisation's mission, programs, employment, and ongoing operations. The Operating Reserve is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses. The Reserve may also be used for one-time, nonrecurring expenses that will build long-term capacity, such as staff development, research and development, or investment in infrastructure. The Operating Reserve Policy will be implemented in concert with the other governance and financial policies of Kingswood Community Transport and is intended to support the goals and strategies.

ACCOUNTING FOR RESERVES

Following investment policies, the Operating Reserve Fund will be maintained in the business savings account and a COIF Charities Deposit fund.

FUNDING OF RESERVES

The Operating Reserve Fund will be funded with surplus unrestricted operating funds. The Board of Directors may occasionally direct that a specific source of revenue be set aside for Operating Reserves. Examples may include one-time gifts, bequests, special grants, or special appeals.

USE OF RESERVES

Use of the Operating Reserves requires three steps:

1. Identification of appropriate use of reserve funds

The Board will identify the need for access to reserve funds and confirm that the use is consistent with the purpose of the reserves as described in this policy. This step requires an analysis of the reason for the shortfall, the availability of any other sources of funds before using reserves, and an evaluation of the period that the funds will be required and replenished.

The present holding of reserves held in various current and savings accounts stands at: £93,399.

The Board considers that between 35% and 50% should be available at any time to meet planned and irregular or unforeseen costs (£29,000 - £48,755). The board have agreed that as of 1st April, single fares will increase from £3.00 and £4.00 for each single passenger Journey.

The assets of KCT are vehicles and IT and office equipment, which are depreciated over appropriate periods, and these are adequately maintained and replaced over determined periods, all of which are expressed in our annual financial reports. These reports will be made available to KCT's members on the website and on request and will be presented at the annual presentation tea.

Kingswood Community Transport

Report of the Trustees **for the Year Ended 31 March 2025**

KCT rolling three-year fleet replacement programme:	2024-25 £30,000, 2025-26 £30,000 2026-27 £30,000
Vehicle hire as part of KCT disaster plan	£5,000
Cover for unforeseen operational costs.	
i.e. Employing temporary staff to cover a long-term sick absence	£15,000
In the event of a forced or voluntary closure of the charity	£40,000
Other costs incurred if KCT has to cease trading.	£10,000

2. Authority to use operating reserves.

The Chair or Vice Chair and one other board member will provide the authority for the General Manager to use reserve funds by this policy.

Organisation

Kingswood Community Transport is overseen by a Board of Directors which meets regularly. Day-to-day management of the charity is the responsibility of the General Manager.

Volunteers

Kingswood Community Transport is grateful for the support provided by its volunteers, who are involved in many capacities within the charity.

Employee involvement

Kingswood Community Transport is committed to the welfare of its employees. Following incorporation, the company has agreed to comply with all existing contractual obligations of the charity.
The Board approved the trustees' report of Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04197657 (England and Wales)

Registered Charity number

1091206

Registered office

No 2 Office Old School House
Kingswood Foundation Estate
Kingswood
Bristol
BS15 8DB

Trustees

Ms J Biggin
Ms V Robinson
Mr M Sagar
Mr M Cox
Mr R Gee
Mr C Jordan
Mr R Reed
Mr R Hart

Kingswood Community Transport

Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

Mr M Vernon

Independent Examiner

Mark Loader

Norton Tax Shops Limited

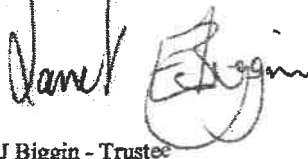
3 & 5 Station Road

Keynsham

Bristol

BS31 2BH

Approved by order of the board of trustees on 23 June 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J Biggin', is written over a circular stamp or seal.

Ms J Biggin - Trustee

**Independent Examiner's Report to the Trustees of
Kingswood Community Transport**

Independent examiner's report to the trustees of Kingswood Community Transport ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

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

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

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



Mark Loader
The Association of Accounting Technicians

Norton Tax Shops Limited
3 & 5 Station Road
Keynsham
Bristol
BS31 2BH

Date:

Kingswood Community Transport

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		410,904	6,600	417,504	381,539
Investment income	2	1,265	-	1,265	880
Total		<u>412,169</u>	<u>6,600</u>	<u>418,769</u>	<u>382,419</u>
EXPENDITURE ON					
Charitable activities		463,320	500	463,820	396,259
NET INCOME/(EXPENDITURE)		(51,151)	6,100	(45,051)	(13,840)
RECONCILIATION OF FUNDS					
Total funds brought forward		261,319	14,250	275,569	289,409
TOTAL FUNDS CARRIED FORWARD		<u>210,168</u>	<u>20,350</u>	<u>230,518</u>	<u>275,569</u>

The notes form part of these financial statements

Kingswood Community Transport

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	7	120,461	-	120,461	131,073
CURRENT ASSETS					
Debtors	8	27,305	-	27,305	25,613
Cash at bank and in hand		73,049	20,350	93,399	125,859
		<u>100,354</u>	<u>20,350</u>	<u>120,704</u>	<u>151,472</u>
CREDITORS					
Amounts falling due within one year	9	(10,647)	-	(10,647)	(6,976)
NET CURRENT ASSETS		<u>89,707</u>	<u>20,350</u>	<u>110,057</u>	<u>144,496</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>210,168</u>	<u>20,350</u>	<u>230,518</u>	<u>275,569</u>
NET ASSETS		<u>210,168</u>	<u>20,350</u>	<u>230,518</u>	<u>275,569</u>
FUNDS	10				
Unrestricted funds				210,168	261,319
Restricted funds				<u>20,350</u>	<u>14,250</u>
TOTAL FUNDS				<u>230,518</u>	<u>275,569</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

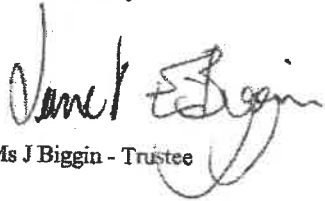
The notes form part of these financial statements

Kingswood Community Transport

Balance Sheet - continued
31 March 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 June 2025 and were signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'J Biggin', written over the printed name.

Ms J Biggin - Trustee

Kingswood Community Transport

Notes to the Financial Statements
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Kingswood Community Transport

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>1,265</u>	<u>880</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	<u>40,155</u>	<u>43,689</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Number of Employees	<u>11</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	377,539	4,000	381,539
Investment income	880	-	880
Total	<u>378,419</u>	<u>4,000</u>	<u>382,419</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>396,259</u>	<u>-</u>	<u>396,259</u>
NET INCOME/(EXPENDITURE)	(17,840)	4,000	(13,840)

Kingswood Community Transport

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	279,159	10,250	289,409
TOTAL FUNDS CARRIED FORWARD	<u>261,319</u>	<u>14,250</u>	<u>275,569</u>

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2024	368	345,446	8,150	353,964
Additions	577	39,663	7,937	48,177
Disposals	-	(84,650)	-	(84,650)
At 31 March 2025	<u>945</u>	<u>300,459</u>	<u>16,087</u>	<u>317,491</u>
DEPRECIATION				
At 1 April 2024	92	217,317	5,482	222,891
Charge for year	213	37,290	2,652	40,155
Eliminated on disposal	-	(66,016)	-	(66,016)
At 31 March 2025	<u>305</u>	<u>188,591</u>	<u>8,134</u>	<u>197,030</u>
NET BOOK VALUE				
At 31 March 2025	<u>640</u>	<u>111,868</u>	<u>7,953</u>	<u>120,461</u>
At 31 March 2024	<u>276</u>	<u>128,129</u>	<u>2,668</u>	<u>131,073</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade debtors	4,643	1,051
Other debtors	-	199
VAT	430	7,950
Prepayments	22,232	16,413
	<u>27,305</u>	<u>25,613</u>

Kingswood Community Transport

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	9,322	5,716
Accruals and deferred income	1,325	1,260
	<u>10,647</u>	<u>6,976</u>

10. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	261,319	(51,151)	210,168
Restricted funds			
General fund	14,250	6,100	20,350
TOTAL FUNDS	<u>275,569</u>	<u>(45,051)</u>	<u>230,518</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	412,169	(463,320)	(51,151)
Restricted funds			
General fund	6,600	(500)	6,100
TOTAL FUNDS	<u>418,769</u>	<u>(463,820)</u>	<u>(45,051)</u>

Kingswood Community Transport

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	279,159	(17,840)	261,319
Restricted funds			
General fund	10,250	4,000	14,250
TOTAL FUNDS	<u>289,409</u>	<u>(13,840)</u>	<u>275,569</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	378,419	(396,259)	(17,840)
Restricted funds			
General fund	4,000	-	4,000
TOTAL FUNDS	<u>382,419</u>	<u>(396,259)</u>	<u>(13,840)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	279,159	(68,991)	210,168
Restricted funds			
General fund	10,250	10,100	20,350
TOTAL FUNDS	<u>289,409</u>	<u>(58,891)</u>	<u>230,518</u>

Kingswood Community Transport

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	790,588	(859,579)	(68,991)
Restricted funds			
General fund	10,600	(500)	10,100
TOTAL FUNDS	<u>801,188</u>	<u>(860,079)</u>	<u>(58,891)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Kingswood Community Transport

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts		
Donations	2,186	2,126
Use of vehicles	10,161	5,085
South Glos. council grants	206,558	232,886
Other council grants	178,024	115,502
Other income	6,600	1,500
	13,975	24,440
	417,504	381,539
Investment income		
Deposit account interest	1,265	880
Total incoming resources	418,769	382,419
EXPENDITURE		
Charitable activities		
Volunteer expenses		
Advertising	22,601	19,868
Vehicles - fuel	508	461
Vehicles - repairs	34,034	37,131
Vehicles - tax and insurance	51,211	44,928
Travel and subsistence	27,347	20,317
Parking fines	320	58
	3,423	1,461
	139,444	124,224
Support costs		
Management		
Wages	214,449	175,751
Social security	11,432	7,582
Pensions	5,434	4,546
Rent and services	18,614	6,292
Insurance	1,970	2,232
Computer and IT software	8,078	8,932
Telephone	5,223	4,637
Postage and stationery	4,748	4,691
Sundries	8,756	9,317
Bank charges	273	284
Profit on sale of tangible fixed assets	(4,827)	2,809
Training	8,606	-
Carried forward	282,756	227,073

This page does not form part of the statutory financial statements

Kingswood Community Transport

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
Management		
Brought forward		
Depreciation of plant and machinery	282,756	227,073
Depreciation of motor vehicles	213	92
Depreciation of computer equipment	37,290	42,708
	2,652	889
	<hr/>	<hr/>
	322,911	270,762
 Governance costs		
Accountancy and legal fees	1,465	1,273
	<hr/>	<hr/>
Total resources expended	463,820	396,259
	<hr/>	<hr/>
Net expenditure	(45,051)	(13,840)
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Ms J Earley
Kingswood Community Transport
No 2 Office
Old School House
Britannia Road
Kingswood
Bristol
BS15 8DB

30 July 2025

Dear Jo,

Many thanks for returning the accounts for the year ended 31 March 2025.

Please find enclosed a copy for you to keep with your records, which I trust you will find sufficient.

Kind regards

Yours sincerely



Rhiannon Reid
Norton Tax Shops Ltd

Enc