

**SOUTH SOMERSET COMMUNITY
ACCESSIBLE TRANSPORT**

ACCOUNTS

YEAR ENDED 31 MARCH 2025

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Company registration number 4968756

Registered charity number 1101645

MAX FOOTE ASSOCIATES LIMITED

CHARTERED CERTIFIED ACCOUNTANTS

2 BAILEY HILL, CASTLE CARY, SOMERSET, BA7 7AD

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

DIRECTORS' REPORT

The directors present their report with the statutory accounts of the company for the period ended 31 March 2025.

CONSTITUTION

South Somerset Community Accessible Transport (CATbus) is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. Registered company number 4968756: Registered charity number 1101645.

PRINCIPAL ACTIVITIES AND OBJECTIVES

The principal activities of the company are to provide accessible and affordable community transport to a rural area of South Somerset.

The objects of CATbus are to provide a community transport service for such of the inhabitants of South East Somerset who are in need of such a service because of age, sickness or disability (mental or physical), or poverty, or because of a lack of availability of adequate and safe public passenger services.

DIRECTORS

The company is limited by guarantee not having a share capital. The directors, who are all trustees of the charity, holding office during the year were as follows:

N J Anderson – Chairman
A P Arnold
A D Moore
A R Pitt
S M Place
N Shepherd
N Truman

APPOINTMENT AND TRAINING OF DIRECTORS

Directors are appointed by the existing board of directors and members at Ordinary and Annual General meetings. Newly appointed directors are given a verbal induction together with current relevant papers including the governing document, policies and minutes of previous meetings. At each board meeting financial reports of budget progress to date and operational reports, including statistical summaries of work undertaken, are provided.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The directors meet quarterly to set budgets and operational targets and review performance against the goals set. The day to day running of the charity is delegated to the Operations Manager.

PUBLIC BENEFIT

The directors confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. CATbus's purpose is to assist the young, the aged and disabled and to promote community interests by providing its users with the opportunity for independence and greater social inclusion through its offer of community transport.

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

DIRECTORS' REPORT

...continued

ACHIEVEMENTS AND PERFORMANCE

The core service provided by SSCAT (CATbus) is a successful, on-demand, responsive door-to-door "Ring & Ride" transport solution. Operating under Section 19 permits, CATbus runs six wheelchair-accessible minibuses to serve individuals in South East Somerset who are unable to access public transport due to mobility challenges or insufficient transport coverage.

Membership has now grown to 955 individuals, with passenger revenue increasing by 24.5% compared to the previous financial year. We remain committed to supporting our passengers by keeping fares affordable while upholding the high-quality service for which CATbus is well known.

To maintain a reliable and safe service, we have focused on renewing and upgrading our fleet. Rising maintenance costs, driven by vehicle age and increased usage, have highlighted the need for investment. In April, we welcomed a nearly new 16-seat minibus to replace our long-serving Iveco vehicle. In August, we have taken delivery of two additional 16-seat minibuses, replacing one of our older Crafters and expanding the fleet to six vehicles. These additions will not only support our core Ring & Ride services but also enhance our ability to provide trips for local groups and societies.

Our Social Car Scheme continues to grow, with a notable rise in hospital appointment bookings. While driver allocation remains a logistical challenge due to the limited number of volunteers, our dedicated volunteer drivers continue to provide essential support to members of the community.

We are pleased to have recruited two additional minibus drivers this year, helping us meet increased demand and ensuring that our fleet is used efficiently.

The financial year ending March 2025 has presented significant challenges. Operating costs rose by 10.5%, much of which was beyond our control. At the same time, the fundraising landscape has become increasingly competitive, with more charities seeking support from a limited pool of resources. Despite these pressures, we remain optimistic that conditions will stabilise and are fully committed to adapting and meeting future challenges.

CATbus continues to be the leading provider of community transport in South East Somerset. Our service is a lifeline for many, helping to reduce social isolation by providing essential, accessible transportation to those who would otherwise be confined to their homes.

FINANCIAL REVIEW

The statement of financial activities and balance sheet are set out on pages 5 and 6 of the accounts. The charity recorded a surplus of £8,491 for the year being and an increase in unrestricted funds of £10,627 and a decrease in restricted funds of £2,136.

RESERVES POLICY

The directors have established a policy, whereby sufficient unrestricted funds should be accumulated over time to enable continuation of the charity's operation for a period of six months and to provide for the funding of anticipated capital expenditure not covered by restricted funds.

The directors note that the reserves at the 31 March 2025 are in accord to this policy.

In the financial year 2025/26, two buses have been purchased to upgrade our fleet to reduce maintenance costs. The impact being utilisation of our minibus fund within the restricted funds and a small deduction from our unrestricted reserves. The directors are cognisant of the reserve policy.

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

DIRECTORS' REPORT

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DIRECTORS' RESPONSIBILITIES

The directors are required by UK company law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the statement of financial activities of the company for that period. In preparing these financial statements the directors 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 that the company will continue in business.

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

The directors have complied with the duty in section 4 of the Companies Act 2006 to have due regard to guidance published by the Charity Commission.

ADDRESS

The principal address of the company is The Balsam Centre, Balsam Park, Wincanton BA9 9HB.

ADVISORS

The company's advisors are:

Accountants: Max Foote Associates Ltd, 2 Bailey Hill, Castle Cary, Somerset, BA7 7AD

Bankers: The Co-operative Bank, PO Box 250, Delf House, Southway, Skelmersdale WN8 6WT

ACCOUNTS

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum & Articles of Association, 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) effective 1 January 2015.



This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

ON BEHALF OF THE BOARD

Name:

Position:

Dated: 27 August 2025


Charmon


INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

I report to the trustees on the accounts of South Somerset Community Accessible Transport for the year ended 31 March 2025, which are set out on pages 5 to 10.

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 charity's 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 Act; to 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.

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 the seeking of 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 which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with s386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: 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)) have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SHill

Sian Hill FCCA
Max Foote Associates Limited
Chartered Certified Accountants
2 Bailey Hill
Castle Cary
Somerset
BA7 7AD

Dated: 27 August 2025

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

	Note	2025 Unrestricted Fund £	2025 Restricted Funds £	2025 Total £	2024 Total £
Income					
Donations and grants	2	52,150	515	52,665	58,287
Charitable activities	3	120,162	-	120,162	96,443
Investment income - interest received		341	-	341	509
Total income		172,653	515	173,168	155,239
Expenditure					
Charitable activities	4	162,026	2,651	164,677	148,965
Total expenditure		162,026	2,651	164,677	148,965
Net income/(expenditure) representing a net movement in funds		10,627	(2,136)	8,491	6,274
Reconciliation of funds					
Total funds brought forward		111,381	50,148	161,529	155,255
Total funds carried forward		122,008	48,012	170,020	161,529

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

BALANCE SHEET AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	64,149	67,332
Current assets			
Debtors	10	19,720	18,705
Cash at bank and in hand		90,055	79,741
Total current assets		109,775	98,446
Liabilities			
Creditors falling due within one year	11	(3,904)	(4,249)
Net current assets		105,871	94,197
Net assets		170,020	161,529
The funds of the charity:			
Restricted income funds	12	48,012	50,148
Unrestricted income funds	12	122,008	111,381
		170,020	161,529

The directors are satisfied that the company was entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

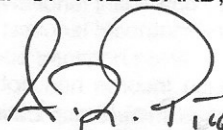
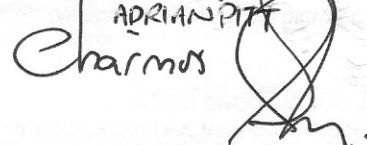
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the board on 27 August 2025.

ON BEHALF OF THE BOARD,

Name:
Position:


ADRIAN PITT

Charmos

Date: 27 August 2025

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied.

a) 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.

South Somerset Community Accessible Transport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value.

b) Depreciation

Depreciation has been computed to write off the cost of tangible fixed assets less residual value over their expected useful lives using the following rates:-

Minibuses	10% straight line method
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Fixed assets costing less than £1,000 are not capitalised.

c) Income recognition

Group hire charges, fares and membership fees

Group hire charges, fares and membership fees are accounted for on a receivable basis.

Grants receivable

Grants receivable are accounted for when the charity becomes fully entitled to the funding.

Fuel Duty Rebates

Fuel Duty Rebates are accounted for on a receivable basis.

d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings appropriate to the organisation. Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

e) Funds structure

Unrestricted fund

Income within this fund has been generated by the charity and the use of such income has not been restricted to a particular purpose. In addition to meeting the costs of activities in furtherance of the charity's objects, the unrestricted fund has to pay for the general administration of the company.

Restricted funds

These are funds restricted to a particular purpose. The charity has two restricted funds:

The Minibus Fund represents funds raised and grants received for the purchase and replacement of buses.

The Software fund represents grants received for the purchase of specialist community transport software.

f) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. There were no outstanding contributions at the year end.

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2025

2 INCOME

	Unrestricted funds	Restricted funds	Total funds 2025 £	Total funds 2024 £
<u>Donations and Grants</u>				
Grants from Town and Parish Councils	13,700	-	13,700	8,425
Donation from Somerset Community Foundation	5,000	-	5,000	10,000
Donation from Sherborne Classic Car Show	3,000	-	3,000	6,000
Donation from Friends of Verrington Hospital	5,000	-	5,000	5,000
Donation from Wincanton Freemasons	1,000	-	1,000	-
Donation from Albert Hunt	-	-	-	3,000
Donation from Cary Cares	-	-	-	1,500
Donation from The Coperative Fund	-	-	-	1,020
Donation from Penselwood Parochial Church Council	-	-	-	800
Other Donations	24,450	515	24,965	22,542
Total income from donations and grants	52,150	515	52,665	58,287

3 INCOME FROM CHARITABLE ACTIVITIES

Group hire charges and contracts	33,716	-	33,716	27,919
Fares and membership fees	41,445	-	41,445	31,640
Concessionary fare rebates	36,160	-	36,160	29,322
Fuel Duty rebates	5,302	-	5,302	4,559
Employment allowance *	3,539	-	3,539	3,003
Total income from charitable activities	120,162	-	120,162	96,443

4 EXPENDITURE

	Activities undertaken directly £	Support Costs £	Total 2025 £	Total 2024 £
Provision of transport services:				
Fuel	11,484	-	11,484	12,526
Vehicle maintenance	16,959	-	16,959	21,113
Vehicle licences and insurance	9,081	-	9,081	6,015
Vehicle depreciation **	3,183	-	3,183	1,972
Salaries - Drivers	59,053	-	59,053	50,699
Salaries - Operations Manager	30,405	-	30,405	27,377
Pension - Drivers	189	-	189	133
Pension - Operations Manager	725	-	725	639
Employers' National Insurance - Drivers *	598	-	598	480
Employers' National Insurance - Operations Manager *	2,941	-	2,941	2,523
Miscellaneous transport costs	429	-	429	564
Training	-	-	-	165
Protective clothing and personal protective equipment	476	-	476	30
Bad debts written off	673	-	673	-
Support costs - note 6	-	28,481	28,481	24,729
Total of expenditure on charitable activities	136,196	28,481	164,677	148,965

* All Employer's National Insurance costs were covered by the Employment Allowance claimed during the year.

** Depreciation includes £2,136 (2024 - £1,323) of expenditure from restricted funds.

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2025

6 ALLOCATION OF SUPPORT COSTS BY ACTIVITY

	Apportionment method	Provision of transport services 2025 £	Provision of transport services 2024 £
Insurance	Actual use	987	877
Subscriptions	Actual use	120	120
Salaries - finance and administration	Actual use	17,381	15,264
Advertising and recruitment	Actual use	797	1,169
Rent, rates and room hire	Actual use	2,727	2,562
Telephone	Actual use	2,601	1,872
Office equipment repairs and renewals	Actual use	503	96
Printing, postage and stationery	Actual use	1,021	603
Software	Actual use	440	327
Bank charges	Actual use	584	288
Legal fees	Actual use	69	303
Accountancy	Actual use	1,251	1,248
		<u>28,481</u>	<u>24,729</u>

7 STAFF COSTS

	Total 2024 £	Total 2023 £
Gross wages and salaries	106,839	93,340
Social security costs	3,539	3,003
	<u>110,378</u>	<u>96,343</u>
Average number of employees	<u>16</u>	<u>16</u>

The following Trustees received emoluments as drivers:

Andrew Moore - £6,565 (2024 - £4,126)

Adrian Pitt - £3,048 (2024 - £10,242)

No employee received emoluments of more than £60,000.

8 NET INCOME FOR THE YEAR

	2025 £	2024 £
This is stated after charging:		
Depreciation of tangible assets - owned	3,183	1,972
	<u>3,183</u>	<u>1,972</u>

9 TANGIBLE FIXED ASSETS

	Minibuses £
COST	
At 1 April 2024	196,743
Additions	-
Disposals	-
At 31 March 2025	<u>196,743</u>
DEPRECIATION	
At 1 April 2024	129,411
Charge for the year	3,183
Eliminated on disposals	-
At 31 March 2025	<u>132,594</u>
NET BOOK VALUE	
At 31 March 2025	<u>64,149</u>
At 31 March 2024	<u>67,332</u>

SOUTH SOMERSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2025

10 DEBTORS	2025	2024
	£	£
Trade debtors	832	377
Other debtors	18,888	18,328
	<u>19,720</u>	<u>18,705</u>
	=====	=====
11 CREDITORS	2025	2024
- amounts falling due within one year	£	£
Trade creditors	1,751	2,219
Taxation and social security	1,062	939
Other creditors	1,091	1,091
	<u>3,904</u>	<u>4,249</u>
	=====	=====

12 MOVEMENTS IN FUNDS

	Unrestricted Funds	Restricted Funds		Total Funds
	£	Minibus Fund	Software Fund	£
Balance at 1 April 2024	111,381	47,955	2,193	161,529
Incoming resources	172,653	515	-	173,168
Outgoing resources	(162,026)	(2,651)	-	(164,677)
	<u>122,008</u>	<u>45,819</u>	<u>2,193</u>	<u>170,020</u>
	=====	=====	=====	=====

The Minibus fund is for donations and grants to fund the purchase and replacement costs of minibuses. The cost of the minibuses has been included in the balance sheet as a tangible fixed asset.

The balance on the Minibus fund includes £45,819 (2024 £47,955) which will be written off as depreciation over the useful life of the buses.

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds		Total Funds
	£	Minibus Fund	Software Fund	£
Tangible fixed assets	18,330	45,819	-	64,149
Cash at bank and in hand	87,862	-	2,193	90,055
Other current net assets/(liabilities)	15,816	-	-	15,816
	<u>122,008</u>	<u>45,819</u>	<u>2,193</u>	<u>170,020</u>
	=====	=====	=====	=====

14 CAPITAL COMMITMENTS

The Charity ordered a minibus during the year ended 31 March 2024. A deposit of £14,605.75 was paid in that year. The final payment of £43,817.25 made in April 2025. The Charity ordered a further bus during the year ended 31 March 2025 for £32,740. Payment was made after the year end.