

# Royston & District Community Transport

(A company limited by guarantee)

Annual Report and Financial Statements  
for the Year Ended 31 March 2025

Company registration number: 06744379

Charity registration number: 1127052

Fourways  
Chartered Accountants  
1a Melbourn Street  
Royston  
Herts  
SG8 7BP

Royston & District Community Transport  
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Royston & District Community Transport  
Reference and Administrative Details

<b>Charity name</b>	Royston & District Community Transport
<b>Charity registration number</b>	1127052
<b>Company registration number</b>	06744379
<b>Principal office</b>	Royston Hospital London Road Royston Herts SG8 9EN
<b>Registered office</b>	Royston Hospital London Road Royston Herts SG8 9EN
<b>Trustees</b>	Mr Dominic Reilly Mr Peter Heath Mrs Patricia Johnson Mr Brian Johnson Mr Philip Rowe Mr Peter Worsey Mrs Kaylee Bonja Mrs Kathryn Farrow Mrs Fiona Hill
<b>Secretary</b>	Mrs Helen Melville-Smith
<b>Director</b>	Mr Dominic Reilly Mr Peter Heath Mrs Patricia Johnson Mr Brian Johnson Mr Philip Rowe Mr Peter Worsey Mrs Kaylee Bonja Mrs Kathryn Farrow Mrs Fiona Hill

Royston & District Community Transport  
Reference and Administrative Details

**Accountant**

Fourways Chartered Accountants  
1a Melbourn Street  
Royston  
Herts  
SG8 7BP

## Royston & District Community Transport Trustees' Report

### **Royston & District Community Transport**

The organisation is a charitable company limited by guarantee, incorporated on 7th November 2008, and registered as a charity on 4th December 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The scheme has taken out Trustee's Indemnity Insurance in accordance with the Memorandum and Articles of Association, with Zurich Insurance.

The directors of the charitable limited company are the trustees of the registered charity and the organisation is run in accordance with the Memorandum and Articles of Association.

### **Aims and Objectives**

The scheme provides volunteer drivers using their own cars or minibus/MPV for transport of eligible persons for social and health reasons.

Our charities purposes as set out in the objects contained within the company's memorandum of association are to provide a community transport service for such of the inhabitants of Royston and the surrounding villages of North and East Hertfordshire and South Cambridgeshire ("the area of benefit") 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.

The aims of the charity are to provide a low cost transport service for residents of Royston and the surrounding area who are eligible for reasons of age, impaired mobility or rural isolation.

### **Public Benefit**

With full regard to the guidance on public benefit, published by the Charity Commission, all our transport services are available to the community, with 5,154 actual journeys being done during this year, and while those journeys amounted to over 116,158 miles there were a further 1019 cancellations which represents 16.5% of bookings (17% last year). The journeys were undertaken by 67 drivers, and 85% of those journeys were categorised as Medical.

### **Ring-fence for Contingency**

Although all of our reserves are Unrestricted Funds the board considers as "ring-fenced" up to £58,000 against two unlikely but possible scenarios: the relocation of the charity at the behest of our landlords; and the loss of future funding giving rise to closure of the charity and redundancy costs. Neither scenario is considered in any way likely, but it is considered prudent to provide for them in our future planning.

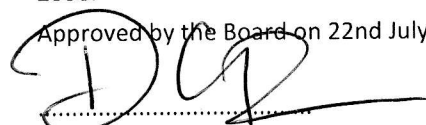
### **Financial Review**

The scheme functions on a non-profit basis and liaises with local authority, health and social services, other statutory services and voluntary bodies. The charity does not operate a specific reserves policy and no funds are held by the charity as custodian trustees on behalf of others.

### **Small company provisions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 22nd July 2025 and signed on its behalf by:



Mr Dominic Reilly  
Chairman

Independent Examiner's Report to the Trustees of  
Royston & District Community Transport

I report on the accounts of the company for the year ended 31st March 2025, which are set out on the following pages.

**Responsibilities and basis of report**

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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.

**Basis of independent examiner's report**

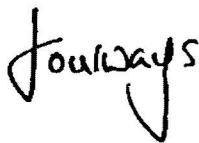
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

.....  
Fourways  
Chartered Accountants



1a Melbourn Street  
Royston  
Herts  
SG8 7BP

18th July 2025

Royston & District Community Transport  
Statement of Financial Activities (including Income and Expenditure Account)  
for the Year Ended 31 March 2025

		Unrestricted	Total Funds	Total Funds
		Funds	Year ended	Year ended
	Note	£	2025	2024
		£	£	£
<b>Incoming resources</b>				
Incoming resources from generated funds				
Voluntary income	2	124,718	124,718	103,800
Total incoming resources		124,718	124,718	103,800
<b>Resources expended</b>				
Costs of generating funds				
Costs of generating voluntary income	4	110,387	110,387	102,663
Total resources expended		110,387	110,387	102,663
Net movements in funds		14,331	14,331	1,137
<b>Reconciliation of funds</b>				
Total funds brought forward		132,167	132,167	131,030
Total funds carried forward		146,498	146,498	132,167

The notes on the following pages form an integral part of these financial statements.

Royston & District Community Transport  
Balance Sheet as at 31 March 2025

		2025	2024
	Note	£	£
<b>Fixed assets</b>			
Tangible assets	9	17,530	22,657
<b>Current assets</b>			
Debtors	10	7,706	7,098
Cash at bank and in hand		<u>123,364</u>	<u>106,528</u>
		131,070	113,627
Creditors: Amounts falling due within one year	11	<u>(2,102)</u>	<u>(4,117)</u>
Net current assets/(liabilities)		<u>128,968</u>	<u>109,509</u>
<b>Net assets</b>		<u>146,498</u>	<u>132,167</u>
<b>The funds of the charity:</b>			
<b>Unrestricted funds</b>			
Unrestricted income funds		146,498	132,167
<b>Total charity funds</b>		<u>146,498</u>	<u>132,167</u>

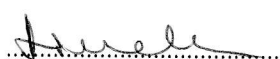
For the financial year ended 31st March 2025, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

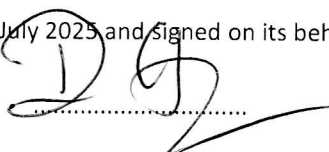
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard 102.

Approved by the Board on 22nd July 2025 and signed on its behalf by:



Mrs Helen Melville-Smith  
Secretary



Mr Dominic Reilly  
Trustee

The notes on the following pages form an integral part of these financial statements.



Royston & District Community Transport  
Notes to the Financial Statements for the Year Ended 31 March 2025

**Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2019, published in October 2019.

**Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 14.

**Incoming resources**

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

**Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

**Fixed assets**

Individual fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery                      25% declining balance basis monthly  
including motor vehicles

**2 Voluntary income**

	<b>Unrestricted Funds £</b>	<b>Total Funds Year ended 2025 £</b>	<b>Total Funds Year ended 2024 £</b>
<b>Donations and legacies</b>			
Appeals and donations	22,706	22,706	14,465
Grants - other agencies	42,417	42,417	38,070
Interest on cash deposits	3,706	3,706	931
Primary purpose trading	55,889	55,889	50,334
	<u>124,718</u>	<u>124,718</u>	<u>103,800</u>

Royston & District Community Transport  
Notes to the Financial Statements for the Year Ended 31 March 2025

**3 Grants receivable**

	Unrestricted Funds £	Total Funds Year ended 2025 £	Total Funds Year ended 2024 £
Grants - other agencies	42,417	42,417	38,070

**4 Total resources expended**

	Donations and legacies £	Total 2025 £	Total 2024 £
<b>Direct costs</b>			
Cost of goods sold	29,602	29,602	24,829
Other direct costs	25	25	60
Employment costs	61,997	61,997	59,364
Insurance	1,269	1,269	956
Office expenses	9,344	9,344	6,536
Printing, posting and stationery	1,212	1,212	1,275
Loss to book value on sale of assets	-	-	100
Advertising and promotion	-	-	446
Staff Training	101	101	410
Professional fees	1,115	1,115	1,115
Depreciation of tangible fixed assets	5,721	5,721	7,572
	<u>110,387</u>	<u>110,387</u>	<u>102,663</u>

**5 Trustees' remuneration and expenses**

No trustees received any remuneration during the year.

**6 Net expenditure**

Net expenditure is stated after charging:

	Year ended 2025 £	Year ended 2024 £
Depreciation of tangible fixed assets	5,721	7,572
	<u>                    </u>	<u>                    </u>

Royston & District Community Transport  
Notes to the Financial Statements for the Year Ended 31 March 2025

**7 Employees' remuneration**

The aggregate payroll costs were as follows:

	Year ended 2025 £	Year ended 2024 £
Wages and salaries	61,997	59,364
No employee received emoluments of more than £60,000 during this or the previous year.		

**8 Taxation**

The company is a registered charity and is, therefore, exempt from taxation.

**9 Tangible fixed assets**

	Plant and machinery including motor vehicles £	Fixtures, fittings and computer equipment £	Total £
<b>Cost</b>			
As at 1 April 2024	30,000	4,403	34,403
Additions	-	594	594
Disposals	-	-	-
As at 31 March 2025	30,000	4,997	34,997
<b>Depreciation</b>			
As at 1 April 2024	8,789	2,956	11,746
Charge for the year	5,303	418	5,721
Disposals	-	-	-
As at 31 March 2025	14,092	3,375	17,466
<b>Net book value</b>			
As at 31 March 2025	15,908	1,622	17,530
As at 31 March 2024	21,211	1,446	22,657

**10 Debtors**

	2025 £	2024 £
Trade debtors	5,944	5,589
Prepayments and accrued income	1,761	1,509
	7,706	7,098

Royston & District Community Transport  
Notes to the Financial Statements for the Year Ended 31 March 2025

**11 Creditors: Amounts falling due within one year**

	2025	2024
	£	£
Bank loans and overdrafts	-	-
Trade creditors	-	-
Taxation and social security	-	-
Accruals and deferred income	2,102	4,117
	<u>2,102</u>	<u>4,117</u>

**12 Members' liability**

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

**13 Related parties**

**Controlling entity**

The charity is controlled by the trustees who are all directors of the company.

**14 Analysis of funds**

	At 2024	Incoming	Resources	At 2025
	£	resources	expended	£
		£	£	
<b>General Funds</b>				
Unrestricted income fund	132,167	124,718	(110,387)	146,498

**15 Net assets by fund**

	Unrestricted	Total Funds	Total Funds
	Funds	2025	2024
	£	£	£
Tangible assets	17,530	17,530	22,657
Current assets	131,070	131,070	113,627

Royston & District Community Transport  
Notes to the Financial Statements for the Year Ended 31 March 2025

Creditors:

Amounts due within one year	(2,102)	(2,102)	(4,117)
Net assets	<u>146,498</u>	<u>146,498</u>	<u>132,167</u>

Royston & District Community Transport  
Statement of financial activities by fund Year Ended 31 March 2025

	Unrestricted income fund 2025 £	Unrestricted income fund 2024 £
<b>Incoming resources</b>		
Incoming resources from generated funds		
Voluntary income	124,718	103,800
Total incoming resources	<u>124,718</u>	<u>103,800</u>
<b>Resources expended</b>		
Costs of generating funds		
Costs of generating voluntary income	110,387	102,663
Total resources expended	<u>110,387</u>	<u>102,663</u>
Net movements in funds	14,331	1,137
<b>Reconciliation of funds</b>		
Total funds brought forward	132,167	131,030
Total funds carried forward	<u>146,498</u>	<u>132,167</u>

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