

Charity Registration No. 1146311

Company Registration No. 07800298 (England and Wales)

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025



10 Bridge Street
Christchurch
Dorset
BH23 1EF

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

CONTENTS

	Page
Company information	
Trustees' report	1 - 9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 22

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms H S Walker (Chair)	
Mr D Hunt	(Appointed 3 February 2025)
Mr M Wood	
Ms J M Rogers	(Appointed 19 September 2025)
Mr D Rogers	(Appointed 19 September 2025)

Country of incorporation

United Kingdom (England and Wales)	07800298
---------------------------------------	----------

Charity registration

England and Wales	1146311
-------------------	---------

Registered office

Castlepoint Shopmobility
Castle Lane West
Bournemouth
Dorset
England
BH8 9XA

Independent examiner

TC Group
10 Bridge Street
Christchurch
Dorset
BH23 1EF

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual 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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Structure and governance

sedcat was set up in April 2012. Prior to that Community Transport had been run by Bournemouth Council for Voluntary Service (BCVS). On 1 April 2012 all the staff that had worked for Community Transport under BCVS were transferred to the new charity and the services continued as before. Funds were also transferred at that time.

sedcat is both a registered charity and a company limited by guarantee, and the directors for both are the same.

sedcat is governed by the Memorandum and Articles of Association dated 15 September 2011.

The services are available to anyone who is unable to use public transport due to disability, poor health or from a disadvantaged background.

The Board of Trustees currently has 5 members and meets at least 4 times a year.

Three places on the Board are retained for co-opted members who are recruited for specific skills. Those who are interested in becoming co-opted members of the Board are invited to visit the charity and to learn about its work. They are then interviewed to ensure their suitability for office. If successful they are invited to observe a Board meeting before being formally nominated and voted on to the Board.

New members of the Board are nominated and selected by the Directors at the Annual General Meeting. Currently, one third of the directors retires each year by rotation and is eligible for re-election.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate systems or procedures have been established to mitigate any impact they may have on the charity. Risks are minimised by the implementation of internal control procedures for authorisation of all transactions. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. These procedures are regularly reviewed to ensure they continue to meet the needs of the charity.

Charitable Objectives

To provide transport facilities in Bournemouth and surrounding areas for people who have special need of such facilities because of age, sickness or disability (mental or physical), poverty, people with young children, or those living in isolated areas where there are no adequate public transport facilities and others socially excluded from society (being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community).

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Public Benefit Statement

In considering its future strategy, aims and objectives, the charity trustees have paid due regard to the Charity Commission's guidance on Public Benefit. The trustees are satisfied that through its primary activities the charity provides identifiable benefits consistent with its charitable objects. The trustees do not consider that these activities produce any identifiable detriment or harm. The trustees are satisfied that any private benefit is incidental to its public benefit activity.

Aims

sedcat has four overall aims to achieve its vision and mission: -

1. To provide affordable fully accessible transport in South East Dorset
2. To regularly review the local demand for accessible transport and where possible operate and support services to meet it
3. To take a strategic lead to further the development and provision of accessible transport services in the local area
4. To act as a voice on behalf of local service users, community groups and voluntary and charitable organisations requiring accessible transport

How we have achieved our Aims over the last reporting period

To provide affordable fully accessible transport within South East Dorset

sedcat continues to provide transport services at reduced rates. **sedcat** also successfully now offers transport services within BH23 post codes. **sedcat** is planning to expand its services further within the postcode BH22 in the forthcoming year.

To regularly review the local demand for accessible transport and where possible operate and support services to meet it

sedcat have successfully forged collaborative partnerships with many other Charities and other associations that assist older people, people with disabilities and other vulnerable people, (both young and old) in the local area to seek to ensure that their transport needs are addressed.

sedcat also meets monthly with the local link workers and social prescribers and sits on various networking forums to assess the transport needs of the community and also accepts referrals to meet the demand where possible.

To take a strategic lead to further the development and provision of accessible transport services in the local area

sedcat sits on the **BCP Council Age Friendly Communities Forum** comprised of a group of committed local partners working together to adopt the World Health Organizations vision to become an Age Friendly Community.

Age Friendly Communities enable people to continue to live the life they wish by participating in the activities that they value, living in homes that meet their needs and have their experiences and knowledge valued by their communities. Transport is one of the key focus areas where the aim is to create better access to community transport and improve older adults' experience of transport thereby enabling them to feel part of their community.

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

To act as a voice on behalf of local service users, community groups and voluntary and charitable organisations requiring accessible transport

Over the last reporting period **sedcat**, were a part of a project, where we investigated the impact and benefits of Community Transport in reducing loneliness by helping people maintain contact with friends, family, and the broader community. In order to give us an understanding of the experiences of people who are benefiting from community transport services a survey was designed to give us an understanding of the experiences of people who are benefiting from or supporting community transport services and the outcome was fed back to the BCP Age Friendly Community Forum to be analysed for future policies and transport strategies for the area.

Achievements and performance

During the reporting period, the charity made strategic provisions to grow our Hospital Hop service in response to increasing demand from the community and local healthcare providers. Recognising the essential role this service plays in improving access to medical appointments, especially for those with limited mobility, we have allocated additional funding and resources to support service expansion. This includes investment in new vehicles, recruitment of additional employed drivers, and development of partnerships with NHS trusts and local councils. These efforts reflect our ongoing commitment to reducing transport barriers to healthcare and enhancing the well-being of our service users.

During the reporting period **sedcat** also collaborated with Queen Elizabeth Foundation (QEF) who conducted Health and Safety assessments of all our vehicles and mobility equipment ensuring all our equipment and vehicles meet all safety standards.

sedcat has also been successful in **accessing Grants** from the following funders during the year and is extremely grateful for the help received during this period:-

sedcat has also been successful in **accessing Grants** from the following funders during the year and is extremely grateful for the help received during this period:-

BCP Council

sedcat were fortunate enough to secure another Grant from BCP Council. This restricted Grant goes towards the Core costs of offering our BAT Bus, Community Car and Shopmobility services within Bournemouth and without this valuable Grant **sedcat** could not offer the valuable service that we do.

Castlepoint Shopping Centre

This Grant assists us in running the Shopmobility service where we hire out mobility equipment at Castlepoint Shopping Centre also to anyone who requires mobility equipment a longer period. Castlepoint also provide in-kind assistance to **sedcat** through the provision of free office premises at the Shopping Centre and some utilities.

Motability Foundation

This very generous Grant is to enable **sedcat** to expand services even further into the Christchurch and Ferndown area and the funds are allocated towards Capital Costs for purchasing new vehicles, Building Capacity for growth as well as Overhead costs for a period of 3 years.

Talbot Village Trust & Alice Ellen Cooper Dean Charitable Trust

These two grants have enabled our Hospital Hop service to continue to operate. It enables vulnerable community members to comply with their care plans and supports timely healthcare access. In a wider context it also helps avoid missed appointments, which in turn allows our local hospitals to operate more efficiently and alleviates pressure on emergency services.

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

SEDCAT SERVICE BREAKDOWN

In order to use [sedcat](#) services regularly, you need to become a member for a nominal fee of £12 annually. This ensures we are covered for insurance purposes under Public Liability cover. Over the past reporting period we have seen our membership grow a further 10% (2023/2024 we saw a growth of 37%). On two occasions during the period we had to hold taking on new members as we were struggling with capacity to deliver transport to our current client base and in anticipation of taking on the Poole client base of 180+ new members with the tender award from BCP Council from May 2025.

Sedcat membership breakdown

	2023/2024	2024/2025
BAT Bus New (BH1-11))	236	196
BAT Bus Renewal (BH1-11)	230	290
BAT Bus New Poole (BH12-18)	58	54
BAT Bus Renewal Poole (BH12-18)	17	31
BAT Bus New Christchurch (BH23)	109	67
BAT Bus Renewal Christchurch (BH23)	N/A	64
Shopmobility New	45	43
Shopmobility Renewal	26	30
Totals	<u>721</u>	<u>775</u>

BAT BUS

The BAT bus offers a door-to-door bus service making use of accessible buses that have a lift/ramp and accessible steps to make it easy to get on and off and are also suitable for people who use manual or powered wheelchairs. Carers, can also travel on BAT Bus.

Currently [sedcat](#), has two accessible Minibuses available which operate under a Section 19 Licence. [sedcat](#) also has access to a Minibus provided by BCP Council when required for which [sedcat](#) also holds the Section 19 licence.

Shopping trips are scheduled to run 4 days a week to Castlepoint and Boscombe Sovereign shopping Centres for residents within post codes BH1 – BH11 and once a week to either Sainsbury Christchurch or Castlepoint for BH23 residents.

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

sedcat also offer a Lunch outing trip to local places of interest 3 days a week to residents within post codes BH1 – BH18.

In total **sedcat** provided **1940** passenger journeys on shopping outings and **3154** passenger journeys on lunch outings. (2023/2024: **1864** passenger journeys on shopping outings and **2180** passenger journeys on lunch outings)

OTHER OUTINGS

sedcat also collaborates with other Charitable organisations to offer group transport to those that need it most to reduce social isolation and loneliness. This service has grown considerably over the past year with **sedcat** forging relationships with charities such as Somerford Arc who hosts a weekly Community Lunch designed to bring together local residents, especially those who may be vulnerable or socially isolated, fostering a warm and inclusive environment.

In total **sedcat** provided **232** other outing trips to **3220** passengers during the reporting period. (2023/2024 = **123** trips to **663** passengers)

HOSPITAL HOP

The Hospital Hop Service was introduced in May 2017 to address poor provision of accessible transport to local hospitals and the need for this service continues to grow significantly.

Wheelchair accessible Multi-Purpose Vehicle transport to all BCP Hospitals is offered to registered service-users. **Sedcat** use paid drivers for this service as most of the service users are particularly vulnerable, have very poor mobility or are wheelchair users which requires drivers specifically trained in people manual handling.

Currently **sedcat** has five accessible MPV vehicles and one smaller vehicle (which was donated to us during the year) all operating under a Section 19 Licence. This service is accessible to residents within post codes BH1 – BH18 & BH23.

In total **sedcat** provided **7492** hospital passenger journeys. (2022/2023 – **2700** & 2023/2024 - **5016**)

COMMUNITY CAR SCHEME

The Community Car Scheme offers a door-to-door transport service by volunteers using their own cars to get clients to their medical or self-care appointments or to social groups and clubs. Volunteers are repaid for their mileage at the current HMRC agreed rate of 45p per mile. Clients are then charged via a post-code zoning charge.

In total **sedcat** provided **4222** passenger journeys. (2023/2024 - **3588**)

SHOPMOBILITY

In June 2021 **sedcat** signed a new peppercorn lease with the Landlords of Castlepoint and now occupy a new building at the newly renovated centre. This lease requires that in return we offer a Shopmobility service to the local residents who struggle with mobility issues so they may shop at Castlepoint at leisure. **sedcat** Shopmobility hires out battery operated scooters, power wheelchairs, push wheelchairs and other mobility equipment to people who need them not only at Castlepoint but to anyone requiring a mobility aid on a longer loan basis.

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

*In the year 2024/25, Shopmobility hired **756** mobility aid on a single day hire at Castlepoint Shopping Centre. In addition, mobility aids were hired on a long loan basis (longer than 1 day) totalling **1197** days (2023/24: **706** single days & **1056** long loan days).*

sedcat are members of Shopmobility UK supported by Driving Mobility and our Chief Officer sits on the Shopmobility UK and Driving Mobility management boards forging collaborative relationships with pertinent stakeholders in assessment of all our mobility equipment ensuring they are of the highest standards.

VOLUNTEERS

sedcat values the people who volunteer their time and experience. All volunteers are interviewed, and appropriate DBS checks are undertaken, along with personal references. Most of the volunteers provide car journeys under the Social Car Scheme, so additional checks are made regarding suitability of car, insurance, driving licence etc. Other volunteers are deployed in the offices at Shopmobility, and they undertake a range of activities including general office work, hiring out mobility equipment etc. Members of our board of trustees also work for the charity on an entirely voluntary basis.

Over the past year, **sedcat's** 32 dedicated volunteers generously gave up a total of 4,660 hours to support the work of **sedcat**. This remarkable contribution has been instrumental in ensuring the continuity and reach of our services, from providing door-to-door transport for vulnerable individuals to supporting the logistics of our Hospital Hop service. The time and commitment of our volunteers not only reduce operational costs but also enhance the personal, community-focused nature of our service. Their involvement has enabled us to reach more people, improve access to essential services, and maintain a compassionate and responsive approach to community transport across BCP Council.

We continue to assess volunteering opportunities as **sedcat** has identified the impact volunteering opportunities have on people, providing a platform to give people an opportunity to give back to the community and at the same time bring them too, out of loneliness.

Ensuring that services remain relevant and accessible to the public

All **sedcat** services are promoted widely using a varied range of media, outlets, displays etc. **sedcat** undertakes surveys among their clients, and actively promotes feedback and complaints from users. We strive to meet current need as well as identifying gaps in services. **Sedcat** is a member of the CTA (Community Transport Association) and one of the providers of community transport services that fulfil a social purpose and community benefit. The CTA provide their members with new ways and opportunities to develop community led solutions that will improve access and inclusion within transport and **sedcat** actively engages with other Community Transport members to share and learn from best practice.

Identify gaps in service

The organisation is guided by its charitable objectives and services are measured for mission impact and value to beneficiaries.

sedcat forges many relationships with other Charitable organizations to identify any gaps and during the previous reporting period Christchurch (post codes BH23) area was identified as a significant area where the demographic of older persons was far higher than other areas within the BCP County. We were approached by another Charity, Christchurch Community Partnership to take over the provision of transport services for vulnerable community members within post codes BH23 to get them to vital medical, hospital and self-care appointments. We successfully expanded into this area.

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Sedcat also sits on various Link Worker and Social Prescriber forums and other networking forums who support vulnerable communities to identify gaps in transport services in the area.

Plans for the future

The Trustees and management of **sedcat** conducted a face to face strategy meeting and the following focus areas have been identified for the next reporting period:

1. Review of all Policies and Procedures with particular focus on Health and Safety
2. Strong focus on driver training (People Manual Handling, Risk Assessment, First Aid, & Fire Fighting) to ensure they are fully equipped to fulfil their duties as a driver
3. Build further capacity on Hospital Hop services to service the most vulnerable community members across all areas of BCP Council as well as Ferndown and Wimborne
4. Build capacity to take on management of 200+ Poole Community Clients previously managed by BCP Council through new Tender awarded
5. Grow our Human Capital Resources to support our growth and focus on training and development of staff and volunteer skills
6. Become disability ambassadors for various disabilities and find partners to collaborate with to create awareness around various disabilities so we can better support our client needs
7. Grow our Social Media presence through Marketing initiatives

Financial review

BCP Council provide some funding to **sedcat**, namely towards the BAT bus, Shopmobility and Social Car Scheme. In addition, Castlepoint Shopmobility receives a small grant from the Castlepoint Management /tenants and this includes costs for a service on Saturdays. The Castlepoint landlords also provide a serviced office space. The Charity recognise that additional funds need to be raised, and this is done by a combination of applying for Grants, donations, and client charges.

During the year total income raised was £277,855. Other Grants received during the reporting period equated to £78,049. Fundraising and donations equated to £4,332. Income from charitable activities is split between income raised for the Social Car Scheme, Bournemouth Accessible Transport and Castlepoint Shopmobility. Expenditure during the year was £285,097 which meant a deficit of -£7,242, this is a variance of -£555 compared to the budgeted loss of -£6,687

It has been a particularly difficult financial year for the Charity with much higher than budgeted Vehicle insurance costs and Vehicle repair costs due to an aging fleet. Also, as the demand for our Hospital Hop service has grown exponentially over the past year it meant our monthly salaries increased dramatically and the charity took a decision to increase Hospital Hop fees to ensure the continued support of the service to the most vulnerable community members. **sedcat** applied for additional Grants during the financial year of £62,441 to offset the deficit, all of which were unsuccessful.

Reserves policy

In line with the Charity Commission advice **sedcat** has a reserves policy to ensure viability beyond the immediate future and to provide continuity of service over the longer term. Unspent money is allocated to 2 different types of funds in the accounts - designated and unrestricted. **sedcat** is particularly aware of the need to cover contingency liabilities such as gaps in funding streams, cash flow and meeting the redundancy payments to staff in the event that the services come to an end, or that **sedcat** itself should be forced to close and holds unrestricted reserves equivalent to approximately six months operating costs.

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

At the year-end Restricted funds equated to £73,094. Unrestricted reserves equated to £28,234 of which an amount of £23,590 is designated to redundancy costs and other liabilities in the event of closure. Deferred income of £21,392 yet to be released to the accounts. Capital and reserves equated to £101,328 with cash in the bank equating to £81,956.

Trustee's responsibility

The overall legal responsibility for **sedcat** rests with trustees (who are also directors of **sedcat** for the purposes of company law). The current board members will be eligible to stand for re-election and there is a further vacancy for a new trustee.

We are required under 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 surplus or deficit for that period. In preparing these financial statements we are required to; -

- Select suitable accounting policies and apply them consistently
- Make reasonable and prudent judgements and estimates
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue to be in business

We are responsible for

- Keeping proper accounting records
- Safeguarding the company's assets
- Taking reasonable steps for the prevention and detection of fraud

Structure, governance and management

The charity is a company limited by guarantee

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

Ms H S Walker (Chair)

Mr D Hunt (Appointed 3 February 2025)

Ms V Aird (Resigned 29 September 2025)

Mr M Wood

Ms C King (Resigned 30 September 2025)

Mr M Beavan (Resigned 1 September 2024)

Mr B Coates (Appointed 3 January 2025 and resigned 22 April 2025)

Mr R Darrington (Resigned 25 February 2025)

Mr A Douglas (Resigned 27 June 2024)

Ms J M Rogers (Appointed 19 September 2025)

Mr D Rogers (Appointed 19 September 2025)

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees' report was approved by the Board of Trustees.

Ms H S Walker (Chair)

Trustee

20 November 2025

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

I report to the trustees on my examination of the financial statements of South East Dorset Community Accessible Transport (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

TC Group

10 Bridge Street

Christchurch

Dorset

BH23 1EF

4 December 2025

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	2	4,090	-	4,090	1,028	-	1,028
Charitable activities	3	103,313	168,829	272,142	79,463	145,117	224,580
Other trading activities	4	242	-	242	3,730	-	3,730
Other income	5	-	1,381	1,381	-	-	-
Total income		107,645	170,210	277,855	84,221	145,117	229,338
Expenditure on:							
Charitable activities	6	73,939	211,158	285,097	75,249	153,360	228,609
Total expenditure		73,939	211,158	285,097	75,249	153,360	228,609
Net income/(expenditure)		33,706	(40,948)	(7,242)	8,972	(8,243)	729
Transfers between funds		(39,319)	39,319	-	-	-	-
Net movement in funds	7	(5,613)	(1,629)	(7,242)	8,972	(8,243)	729
Reconciliation of funds:							
Fund balances at 1 April 2024		33,847	74,723	108,570	24,875	82,966	107,841
Fund balances at 31 March 2025		28,234	73,094	101,328	33,847	74,723	108,570

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		26,488		18,781
Current assets					
Stocks	11	305		305	
Debtors	12	17,442		52,824	
Cash at bank and in hand		81,989		72,223	
		99,736		125,352	
Creditors: amounts falling due within one year	13	(24,896)		(35,563)	
Net current assets			74,840		89,789
Total assets less current liabilities			101,328		108,570
The funds of the charity					
Restricted income funds	14	73,094		74,723	
Unrestricted funds	15	28,234		33,847	
		101,328		108,570	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the trustees on 20 November 2025

Ms H S Walker (Chair)
Trustee

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

South East Dorset Community Accessible Transport is a private company limited by guarantee incorporated in England and Wales. The registered office is Castlepoint Shopmobility, Castle Lane West, Bournemouth, Dorset, England, BH8 9XA.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% Straight Line
Motor vehicles	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	4,090	1,028
Donations and gifts		
Bournemouth Accessible Transport	3,304	316
Castlepoint Shopmobility	86	112
Social Car Scheme	700	600
	4,090	1,028

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from charitable activities

	Bournemouth h Accessible Transport	Castlepoint Shopmobilit y	Social Car Scheme	Total	Bournemouth h Accessible Transport	Castlepoint Shopmobilit y	Social Car Scheme	Total
	2025 £	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £	2024 £
Fees	-	-	22,396	22,396	-	-	18,795	18,795
Membership	6,847	881	-	7,728	6,460	822	-	7,282
Fares	53,979	-	-	53,979	38,206	-	-	38,206
Grant Income	129,607	10,984	28,238	168,829	97,211	18,335	29,571	145,117
Fuel	3,616	-	-	3,616	2,689	-	-	2,689
Vistor/Long Term Rental	-	11,797	-	11,797	-	9,033	-	9,033
Other Income	1,406	2,391	-	3,797	1,107	2,351	-	3,458
	195,455	26,053	50,634	272,142	145,673	30,541	48,366	224,580
Analysis by fund								
Unrestricted funds	65,848	15,069	22,396	103,313	48,462	12,206	18,795	79,463
Restricted funds	129,607	10,984	28,238	168,829	97,211	18,335	29,571	145,117
	195,455	26,053	50,634	272,142	145,673	30,541	48,366	224,580

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from fundraising	242	3,730
	<u> </u>	<u> </u>

5 Other income

	Restricted funds 2025 £	Restricted funds 2024 £
Net gain on disposal of tangible fixed assets	1,381	-
	<u> </u>	<u> </u>

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Bournemouth Accessible Transport	Castlepoint Mobility	Social Car Scheme	Total	
	2025	2025	2025	2025	2024
	£	£	£	£	£
Direct costs					
Staff costs	138,962	17,490	33,138	189,590	148,454
Depreciation and impairment	8,582	353	263	9,198	3,922
Staff training and recruitment	621	-	-	621	1,527
Volunteer and staff expenses	1,441	592	14,326	16,359	16,041
Print, postage & stationary	754	722	734	2,210	3,312
Telephone	738	718	838	2,294	2,258
Insurance	627	627	627	1,881	1,651
Advertising	261	335	261	857	1,566
Vehicle expenses	45,558	1,173	328	47,059	35,734
Office equipment	84	87	53	224	769
Premises expenses	683	519	39	1,241	315
Bank charges	539	663	538	1,740	1,684
Cleaning	447	556	37	1,040	954
IT support	660	635	635	1,930	1,408
Sundry expenses	149	90	85	324	419
Membership	78	50	-	128	191
	200,184	24,610	51,902	276,696	220,205
Share of support and governance costs					
Governance & Support costs	2,801	2,817	2,783	8,401	8,404
	202,985	27,427	54,685	285,097	228,609
Analysis by fund					
Unrestricted funds	54,194	6,821	12,924	73,939	74,429
Restricted funds	148,791	20,606	41,761	211,158	153,360
	202,985	27,427	54,685	285,097	227,789

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7	Net movement in funds	2025 £	2024 £
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	-	-
	Depreciation of owned tangible fixed assets	9,198	3,922
	Profit on disposal of tangible fixed assets	(1,381)	-
		<u></u>	<u></u>

8 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
17	17
<u></u>	<u></u>

Employment costs	2025 £	2024 £
Wages and salaries	189,590	148,454
	<u></u>	<u></u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	40,774	36,621
	<u></u>	<u></u>

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Tangible fixed assets

	Plant and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2024	9,522	119,200	128,722
Additions	-	17,000	17,000
Disposals	-	(15,390)	(15,390)
At 31 March 2025	9,522	120,810	130,332
Depreciation and impairment			
At 1 April 2024	7,817	102,125	109,942
Depreciation charged in the year	762	8,436	9,198
Eliminated in respect of disposals	-	(15,296)	(15,296)
At 31 March 2025	8,579	95,265	103,844
Carrying amount			
At 31 March 2025	943	25,545	26,488
At 31 March 2024	1,704	17,077	18,781

11 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	305	305

12 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	17,442	52,824

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	2,331	2,012
Trade creditors	-	126
Other creditors	1,173	632
Accruals and deferred income	21,392	32,793
	<u>24,896</u>	<u>35,563</u>

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Social car scheme	(23,340)	28,237	(41,824)	36,927	-
Castlepoint shopmobility	10,081	18,416	(20,664)	-	7,833
Bournemouth Accessible Transport (BAT)	90,374	123,557	(148,670)	-	65,261
Department for transport minibus	(2,392)	-	-	2,392	-
	<u>74,723</u>	<u>170,210</u>	<u>(211,158)</u>	<u>39,319</u>	<u>73,094</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Social Car Scheme	(9,944)	29,571	(55,834)	12,867	(23,340)
Castlepoint Shopmobility	(8,942)	18,335	(23,178)	23,866	10,081
Bournemouth Accessible Transport (BAT)	32,644	97,211	(74,348)	34,867	90,374
Department for Transport	(2,392)	-	-	-	(2,392)
Minibus Mobility Grant	71,600	-	-	(71,600)	-
	<u>82,966</u>	<u>145,117</u>	<u>(153,360)</u>	<u>-</u>	<u>74,723</u>

SOUTH EAST DORSET COMMUNITY ACCESSIBLE TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Designated Funds

	At 31 March 2025	At 31 March 2024
	£	£
Funds set aside to protect against the loss of currently funded projects		8,973
Funds set aside for redundancy costs and other liabilities in the event of closure	23,590	24,874
Total designated funds	23,590	33,847

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	-	26,488	26,488
Current assets/(liabilities)	28,234	46,606	74,840
	<u>28,234</u>	<u>73,094</u>	<u>101,328</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	-	18,781	18,781
Current assets/(liabilities)	33,847	55,942	89,789
	<u>33,847</u>	<u>74,723</u>	<u>108,570</u>

17 Related party transactions & Trustees' expenses

There were no disclosable related party transactions during the year (2024 - none).

During the year no remuneration was paid to the Trustees and no Trustee received reimbursement for expenditure (2024 - None).