

**THE BUS SHELTER DORSET**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# THE BUS SHELTER DORSET

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

S Sawtell  
H Wilson  
F Brown  
J A Galbraith (appointed 1 May 2025)  
J I Donald (appointed 1 May 2025)  
K Luton (appointed 1 May 2025)  
D J Corben (appointed 1 May 2025)

### Charity number

1171882

### Independent examiner

Matthew Haines FCA  
CB Reid Limited  
Wadebridge House  
16 Wadebridge Square  
Poundbury  
Dorchester  
Dorset  
DT1 3AQ

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# THE BUS SHELTER DORSET

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# TRUSTEE ANNUAL REPORT 2024/25

The Trustees currently in office or who held office during the period ending March 2025 and to the current date were as follows:

Fiona Brown (Chair)

Darcy Corben (appointed as trustee 1 May 2025 and treasurer 24 July 2025)

Helen Wilson (resigned as treasurer 24 July 2025)

Saira Sawtell

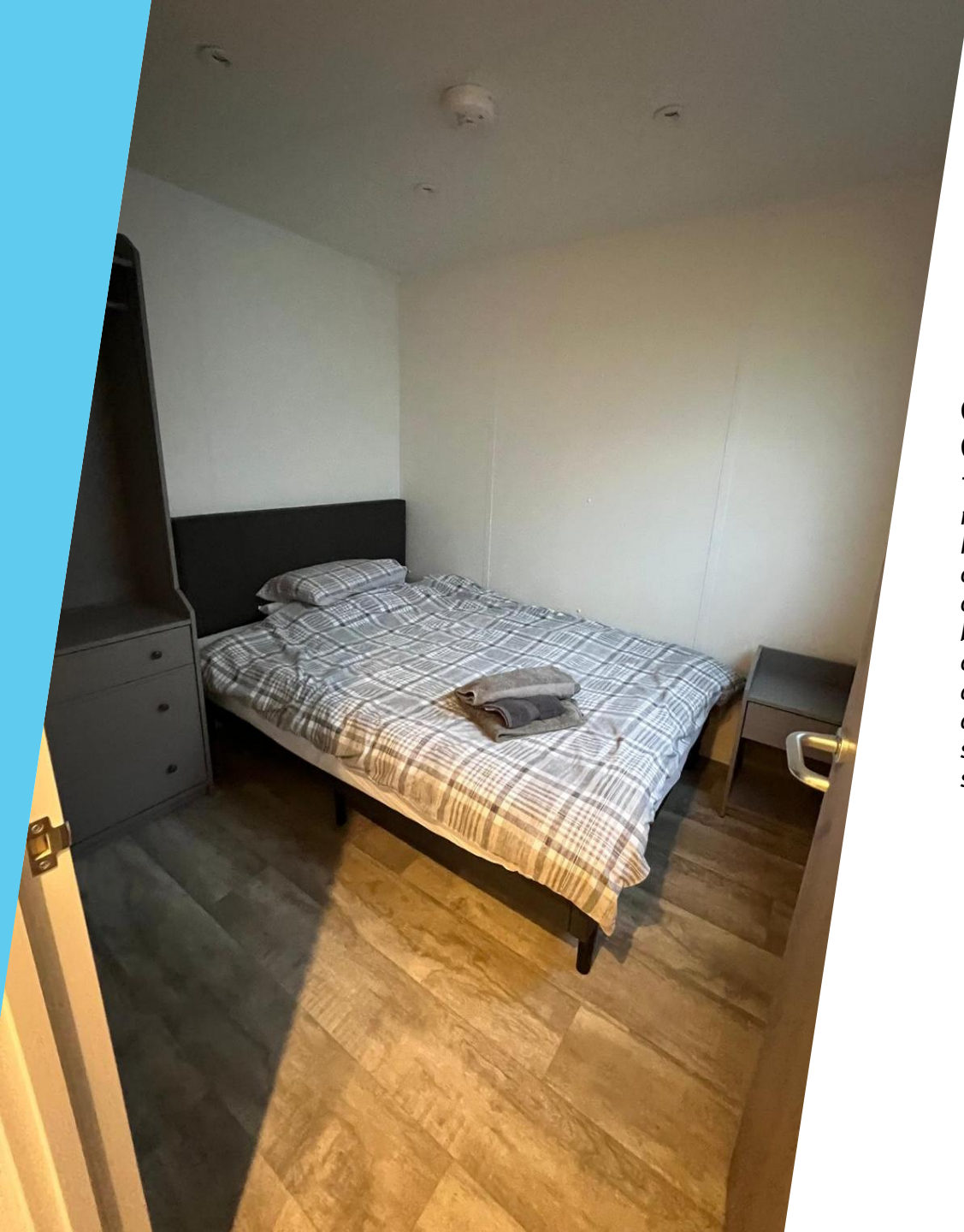
John Galbraith (appointed 1 May 2025)

James Donald (appointed 1 May 2025)

Kathryn Luton (appointed 1 May 2025)

**THE BUS  
SHELTER  
DORSET**  
ROUGH SLEEPING STOPS HERE

Link to Bus Shelter Dorset film  
<https://youtu.be/MtWJuFFhUzA>



# Objects of the Charity

## **Charity Objective**

*To relieve the needs of homeless persons or those at risk of homelessness by the provision of temporary accommodation, advice, signposting and support.*

## **Trustees' Commitment**

*Trustees ensure all charity activities align with its mission and compliance.*

## **Strategic Guidance**

*Charity's objectives guide decisions, operations, and new initiatives to address need.*

# Achievements

March 2025 marked our 8<sup>th</sup> year as a charity. We feel we have come a long way from operating a night shelter for male and female rough sleepers in a converted bus in Weymouth.

Since the opening of The Bus Shelter in January 2018 we have helped 113 guests with accommodation. We are proud to provide “first stop” accommodation for rough sleepers and those at risk of homelessness with very high/complex needs and to see the change in our guests lives during their time with us.

This year we provided accommodation for 21 guests at The Bus and 7 guests at Next Stop. 16 men and 5 women, ranging in age from 24 to 64. Throughout the year both services had high levels of occupancy. A reflection of the high demand for our service and the need it meets. Positive moves from The Bus were 60%. Last year the figure was 50%. This shows that the approach we took in ensuring guests are engaging with services before moving in is working.

Partnership working remains fundamental to what we do. We continue to work closely with Dorset Council, the police, probation service and other local charities and agencies.

# Achievements

This year we were delighted to be chosen to work with Jazzbones to launch our new website. The new site provides a clearer, more engaging platform to showcase our work, share impact stories, and improve access to information for supporters, partners and those we support. Visit our new website here for regular updates - [www.thebusshelterdorset.org](http://www.thebusshelterdorset.org)

This year we awarded a pay increase in line with the Real Living Wage to our Support Workers, a pay increase in line with funding to our Drug and Alcohol Worker and 5% to team members with management or supervisory responsibilities

We currently have 10 volunteers. We are very grateful for the many hours they spend supporting our guests both directly and indirectly. Without this valuable contribution of time, energy and expertise we would be unable to achieve so much. Volunteer contributions have included - donated food collections, site work, befriending guests, providing cooked meals or baked treats, supporting craft sessions and sourcing donations from local businesses.

This year by demonstrating the work we do with former guests when they move to independent accommodation we have developed a positive working relationship with Aster, one of the main accommodation providers in the area, and Dorset Council's allocations team.

We would like to thank our staff for their continuing hard work and dedication. The absence of our Chief Executive for a prolonged period placed additional responsibilities on our management team whose commitment and collaborative effort ensured the continuity of our service and upheld our organisational standards.

# Project Development

We had always wanted to become more sustainable and reduce our carbon footprint and electricity bills through the use of renewable energy sources, but had found the costs prohibitive. Our increasing energy bills were also diverting resources away from essential guest services.

This year we secured a Groundwork grant to cover the installation of solar photovoltaic panels and through a successful bid to Low Carbon Dorset installed an air source heat pump.

We are already seeing the benefits! The installation for Phase 1 was completed in mid-February. Our electric bill for February was 37% lower than the previous year and our March bill 63% lower. Phase 2 will be included from April 2025.

The initiative will also contribute to Dorset's broader environmental goals and set a practical example for other organisations, showcasing the feasibility of low-carbon technologies, even for organisations with limited resources.

The planning permission for our site included permission for additional accommodation at a later date.

Last year Dorset Council made a successful bid to the Ministry for Housing Communities and Local Government (MHCLG) for funding from the Single Homeless Accommodation Programme (SHAP) to provide 5 one bedroom self-contained modular units on the remaining part of the site.

The 25<sup>th</sup> March 2025 saw the official opening of the units which like Phase 1 we will lease from Dorset Council. The units will provide accommodation for guests from The Bus who need more support than those moving to Next Stop. Guests will be able to move in from 1<sup>st</sup> April 2025.

This marks an exciting new chapter for the team and our guests. Given our small numbers it is rare we have more than one vacancy at any time. With existing guests moving into Phase 2 and new guests moving into Phase 1, we are conscious the new units will result in a period of greater change than we have experienced before.



# Project Development continued

Over time the amount of space available to hold confidential sessions with guests, meetings with team members as well as general office space has proved limited. During the year we acquired an additional unit to use as office space.

Our chosen location, outside the entrance, required additional planning permission obtained through the hard work of our former chair and her husband.

The unit itself was refurbished by a local builder, the husband of one of our trustees. He volunteered a lot of his time, and worked closely with one of our guests who thoroughly enjoyed working with him.

As not all visitors need to enter the site, the location has improved security and privacy for guests and staff.

# Operational Challenges

The serious illness of a family member shortly before Christmas led to the unexpected and prolonged absence of our Chief Executive. We are pleased to share that she has now returned to work and has resumed her duties, bringing renewed focus and continuity to the organisation after this challenging period.

The absence of a key member of staff particularly in a small organisation is always difficult. As Trustees we were really impressed by the way our managers rose to the challenge, taking on additional work at what was a very busy time.

The absence of our Chief Executive, a member of our 4 person on-call team, made us acutely aware of the lack of resilience in our on-call service and the need for review.

With over 90% of our income derived from grants or Housing Benefit the need to diversify our income remains a priority. We need to do this in a planned way and recognise this may take longer than we would like.

The increase in National Insurance contributions from 6<sup>th</sup> April 2025 will have an impact on our payroll costs. Although a concern, at this point in time we do not see it affecting our staff numbers.

# Trustee Update

Throughout the year we operated with three trustees. Well below our target of 7. Our low numbers together with the absence of our Chief Executive restricted our ability to effectively move the charity forward.

Our annual skills audit had identified the need for trustees with backgrounds in finance (to replace our existing Treasurer who wanted to step down from the role), law and media. Our efforts to recruit through our own networks had been unsuccessful. However, through our relationship with Lloyds Foundation we were able to use TrusteeWorks and recruit 4 trustees.

We were really impressed with the support our TrusteeWorks consultant provided and the quality and quantity of the applications we received. We have now appointed and are looking forward to working with our new trustees in the future.

Our Strategic Plan covering the period 2025 to 2028 is in draft. We delayed approval until our new trustees have had the opportunity to contribute and comment on it during an Away Day.

# Finance and Funders

The Trustees continue with their efforts to raise funds to support the charitable activities and to build up a level of reserves sufficient to meet its overheads for the following 12-month period.

Our reserves are £125,000 and on target. Our site has temporary planning permission. If we were to cease to operate, we need to cover redundancy pay and clear the site

We would like to thank our funders this year who include:

Lloyds Bank Foundation for England & Wales,

Dorset Council,

The Garfield Weston Foundation,

The Clothworkers Foundation,

The Tudor Trust,

The National Lottery,

The Albert Hunt Trust,

Alice Ellen Cooper-Dean Charitable Foundation,

Help the Homeless,

The Silver Lady Fund,

The Morrisons Foundation,

The Screwfix Foundation,

The Anton Jurgens Charitable Trust,

John Langham Foundation,

Wessex Water,

Leeds Building Society,

Portland Port,

Weymouth Rotary Club,

Waitrose,

Lidl and Neighbourly.

# Case Study

Guest X moved into The Bus Shelter in October 2022. He had experienced an unsettled childhood and hadn't ever really known anything that resembled stability. Guest X arrived with a poor self esteem and quite a short fuse!! He was the first to admit that his way of coping with obstacles he had faced in the past, was to run away and he had spent the previous ten years moving from place to place hoping to find something that resembled a 'home'.

However what really stood out to us was his eagerness to receive help. He lapped up snippets of advice and implemented change without challenge. He hadn't been at The Bus very long before an opportunity to move into a Next Stop property became available. It was within a two bedroomed house and he began sharing with another guest.

Guest X took a little while to settle into the property and struggled with negative thoughts; he had convinced himself this new life wouldn't last and one day it would all be snatched away from him and he would be back to square one. Our twice weekly support visits focused on helping him to begin to see things more positively and to start the process of him learning to trust people, after a life of being let down by others.

Guest X soon took on the role of keeping the Next Stop property beautifully clean, hoovering more often than his housemate realised was possible and generally taking pride in his new home.

During his first summer at this Next Stop property Guest X undertook a windsurfing course and it wasn't long before he looked a natural on the board - he loved the opportunity to try something new, get out on the water and take on a new challenge.

This accomplishment and his apparent enjoyment of keeping things clean and tidy seemed to spur him on to try other new things and it was around this time he began volunteering doing end of tenancy cleans for The Bus Shelter and Next Stop. When the vacancy for a cleaner became available, one day a week at The Bus Shelter he was the perfect candidate! As well as his attention to detail when cleaning, he also spends this time encouraging other guests and pointing them in the right direction for getting help. It has been great watching him grow in confidence week by week.

In the early days of Guest X arriving at The Bus we began the long process of applying to get on the housing register. At each house visit he would bid for a property and then in the summer of 2025, after three years of bidding, he received the call to say he had been nominated for a flat in Weymouth with Aster.

Moving him into his new flat in June 2025 was such a great day! Witnessing someone who was convinced he would never be able to settle anywhere then move into his own property and start turning it from an empty flat to a home has been incredible!

# Future Plans and Strategic Goals

As part of our initial work to diversify our income and raise our profile we want to develop a Marketing and Communications Strategy. Through Lloyds Foundation a consultant is working with us on this.

We appreciate that the latter quarter of this year was a difficult time for the team. We want to involve staff and guests in improving our services.

We need to recruit more volunteers.  
We need to consider how we can take this work forward.

We continue to need to build on our programme of activities to help our guests improve their life skills and create work experience and work opportunities.

We appreciate a small number of our guests will be unable to live independently. We need to consider what other accommodation we can source or work in partnership with others to achieve this.

## Status

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 the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)"

## Financial Review

During the year the total income was £630,924 (2024: £462,305). Total expenditure was £489,770 (2024: £432,388) in the year, resulting in net income of £141,154 (£2024: £29,917) for the year. Total funds at the year end were £318,899 (2024: £177,745).

## Public Benefit

The trustees have considered the Charity Commission guidelines on Public Benefit and consider that these are being met through the charity's objectives and activities.

## Structure and governance

The Bus Shelter Dorset registered as a charity on 3 March 2017 (No 1171882) and is a Charitable Incorporated Organisation.

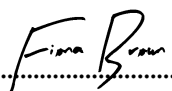
## Trustees' responsibility for the accounts

Charity law requires the trustees to prepare accounts for each financial year. In preparing those accounts the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the board of trustees.

Signed:  .....

F Brown  
Trustee (chair)

Date: 22 Jan 2026  
.....

# THE BUS SHELTER DORSET

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE BUS SHELTER DORSET

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I report to the trustees on my examination of the financial statements of The Bus Shelter Dorset (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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 exceeds £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I can 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 of the chairty as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records
- 3 the financial statements 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 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.



**Matthew Haines FCA**

CB Reid Limited  
Wadebridge House  
16 Wadebridge Square  
Poundbury  
Dorchester  
Dorset  
DT1 3AQ

22 Jan 2026

Dated: .....

# THE BUS SHELTER DORSET

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

|                                       |       | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|---------------------------------------|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
|                                       | Notes |                                    |                                  |                    |                                    |                                  |                    |
| <b>Income and endowments from:</b>    |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies                | 2     | 272,813                            | 354,126                          | 626,939            | 280,776                            | 178,748                          | 459,524            |
| Charitable activities                 | 3     | 3,782                              | -                                | 3,782              | 2,781                              | -                                | 2,781              |
| Gain on asset disposal                | 4     | 203                                | -                                | 203                | -                                  | -                                | -                  |
| <b>Total income</b>                   |       | <u>276,798</u>                     | <u>354,126</u>                   | <u>630,924</u>     | <u>283,557</u>                     | <u>178,748</u>                   | <u>462,305</u>     |
| <b>Expenditure on:</b>                |       |                                    |                                  |                    |                                    |                                  |                    |
| Raising funds                         | 5     | 26                                 | -                                | 26                 | 859                                | -                                | 859                |
| Charitable activities                 | 6     | 246,226                            | 243,518                          | 489,744            | 252,781                            | 178,748                          | 431,529            |
| <b>Total expenditure</b>              |       | <u>246,252</u>                     | <u>243,518</u>                   | <u>489,770</u>     | <u>253,640</u>                     | <u>178,748</u>                   | <u>432,388</u>     |
| <b>Net income</b>                     |       | <u>30,546</u>                      | <u>110,608</u>                   | <u>141,154</u>     | <u>29,917</u>                      | <u>-</u>                         | <u>29,917</u>      |
| Transfers between funds               |       | 86,678                             | (86,678)                         | -                  | -                                  | -                                | -                  |
| <b>Net movement in funds</b>          |       | <u>117,224</u>                     | <u>23,930</u>                    | <u>141,154</u>     | <u>29,917</u>                      | <u>-</u>                         | <u>29,917</u>      |
| <b>Reconciliation of funds:</b>       |       |                                    |                                  |                    |                                    |                                  |                    |
| Fund balances at 1 April 2024         |       | <u>177,745</u>                     | <u>-</u>                         | <u>177,745</u>     | <u>147,828</u>                     | <u>-</u>                         | <u>147,828</u>     |
| <b>Fund balances at 31 March 2025</b> |       | <u>294,969</u>                     | <u>23,930</u>                    | <u>318,899</u>     | <u>177,745</u>                     | <u>-</u>                         | <u>177,745</u>     |

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

# THE BUS SHELTER DORSET

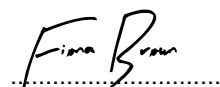
## BALANCE SHEET

AS AT 31 MARCH 2025

|                                                       | Notes | 2025<br>£ | £       | 2024<br>£ | £       |
|-------------------------------------------------------|-------|-----------|---------|-----------|---------|
| <b>Fixed assets</b>                                   |       |           |         |           |         |
| Tangible assets                                       | 10    |           | 89,407  |           | 13,298  |
| <b>Current assets</b>                                 |       |           |         |           |         |
| Debtors                                               | 11    | 18,803    |         | 16,932    |         |
| Cash at bank and in hand                              |       | 220,662   |         | 166,658   |         |
|                                                       |       | 239,465   |         | 183,590   |         |
| <b>Creditors: amounts falling due within one year</b> | 12    | (9,973)   |         | (19,143)  |         |
| Net current assets                                    |       |           | 229,492 |           | 164,447 |
| <b>Total assets less current liabilities</b>          |       |           | 318,899 |           | 177,745 |
| <b>Income funds</b>                                   |       |           |         |           |         |
| Restricted funds                                      | 13    | 23,930    |         | -         |         |
| Unrestricted funds                                    |       | 294,969   |         | 177,745   |         |
|                                                       |       | 318,899   |         | 177,745   |         |

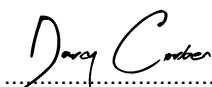
22 Jan 2026

The financial statements were approved by the Trustees on .....



F Brown

Trustee (Chair)



D J Corben

Trustee (Treasurer)

# THE BUS SHELTER DORSET

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

The charity is a CIO, registered on 3 March 2017.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance 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) (effective 1 January 2019)". 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 applying FRS 102 Update Bulletin 1 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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below. The comparative period was prepared under a receipts and payments basis.

##### 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.

##### 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.

##### 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.

# THE BUS SHELTER DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

##### 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 | Straight line over 10 years |
|---------------------|-----------------------------|

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 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.

##### 1.9 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.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# THE BUS SHELTER DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies

(Continued)

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 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<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|-------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts     | 31,292                             | -                                | 31,292             | 20,363                             | -                                | 20,363             |
| Charitable trust grants | 30,000                             | 142,900                          | 172,900            | 25,000                             | 66,140                           | 91,140             |
| Government grants       | -                                  | 211,226                          | 211,226            | 4,000                              | 112,608                          | 116,608            |
| Income housing benefit  | 211,521                            | -                                | 211,521            | 231,413                            | -                                | 231,413            |
|                         | <u>272,813</u>                     | <u>354,126</u>                   | <u>626,939</u>     | <u>280,776</u>                     | <u>178,748</u>                   | <u>459,524</u>     |

#### 3 Income from charitable activities

|                                  | Unrestricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|----------------------------------|------------------------------------|--------------------|--------------------|
| Miscellaneous income and refunds | 2,617                              | 2,617              | 1,342              |
| Sale of goods made               | 1,165                              | 1,165              | 1,439              |
|                                  | <u>3,782</u>                       | <u>3,782</u>       | <u>2,781</u>       |

#### 4 Other income

|                                               | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|-----------------------------------------------|------------------------------------|------------------------------------|
| Net gain on disposal of tangible fixed assets | 203                                | -                                  |
|                                               | <u>203</u>                         | <u>-</u>                           |

# THE BUS SHELTER DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 5 Expenditure on raising funds

|                                  | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|----------------------------------|------------------------------------|------------------------------------|
| <b>Fundraising and publicity</b> |                                    |                                    |
| Support costs                    | 26                                 | 859                                |
|                                  | <u>          </u>                  | <u>          </u>                  |

# THE BUS SHELTER DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 6 Charitable activities

|                         | Unrestricted   | Restricted     | Total          | Total          |
|-------------------------|----------------|----------------|----------------|----------------|
|                         | 2025           | 2025           | 2025           | 2024           |
|                         | £              | £              | £              | £              |
| Cost of Goods Sold      | 948            |                | 948            | 878            |
| Advertising             | 1,358          |                | 1,358          | 150            |
| Accountancy fees        | 1,560          |                | 1,560          | 1,572          |
| Cleaning                | 649            |                | 649            | 137            |
| Consulting              | 3,000          |                | 3,000          | -              |
| Days out                | 1,571          |                | 1,571          | 1,959          |
| DBS checks              | 105            |                | 105            | 149            |
| Food                    | 5,437          | 5,300          | 10,737         | 10,507         |
| Electricity             | 21,521         |                | 21,521         | 22,212         |
| Guest Supplies          | -              | 2,965          | 2,965          | 2,693          |
| Hospitality             | -              | 1,511          | 1,511          | 1,216          |
| HR costs                | 1,932          |                | 1,932          | 1,800          |
| Insurance               | 7,112          |                | 7,112          | 5,279          |
| IT Software             | 4,706          |                | 4,706          | 4,041          |
| Laundry                 | 27             |                | 27             | 11             |
| Legal fees              | 648            |                | 648            | -              |
| Non payroll staff costs | 69,116         |                | 69,116         | 22,062         |
| Operating Lease         | 89             |                | 89             | 85             |
| Pensions Costs          | 5,744          |                | 5,744          | 14,822         |
| Printing & Stationery   | 1,615          |                | 1,615          | 1,013          |
| Postage                 | 47             |                | 47             | 123            |
| Rent and Rates          | 40,581         |                | 40,581         | 42,803         |
| Repairs & Maintenance   | 964            |                | 964            | 3,530          |
| Replacement costs       | 3,746          | 6,000          | 9,746          | 4,350          |
| Salaries NI & PAYE      | 53,532         | 226,979        | 280,511        | 276,325        |
| Staff Training          | 1,823          | 720            | 2,543          | 2,261          |
| Subscriptions           | 216            |                | 216            | 216            |
| Membership              | 193            |                | 193            | 536            |
| Telephone               | 1,881          |                | 1,881          | 2,285          |
| Travel                  | 3,344          | 43             | 3,387          | 4,700          |
| TV Licence              | 175            |                | 175            | 159            |
| Waste & Pest Control    | 2,018          |                | 2,018          | 1,755          |
| Depreciation            | 10,568         |                | 10,568         | 1,900          |
|                         | <u>246,226</u> | <u>243,518</u> | <u>489,744</u> | <u>431,529</u> |

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024 - None).

# THE BUS SHELTER DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 8 Employees

The average monthly number of employees during the year was:

|       | 2025<br>Number | 2024<br>Number |
|-------|----------------|----------------|
| Total | 12             | 14             |

#### Employment costs

|                     | 2025<br>£ | 2024<br>£ |
|---------------------|-----------|-----------|
| Wages and salaries  | 280,511   | 276,325   |
| Other pension costs | 5,744     | 14,822    |
|                     | 286,255   | 291,147   |

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

### 9 Taxation

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

### 10 Tangible fixed assets

|                                    | Plant and<br>equipment<br>£ |
|------------------------------------|-----------------------------|
| <b>Cost</b>                        |                             |
| At 1 April 2024                    | 23,098                      |
| Additions                          | 86,677                      |
| At 31 March 2025                   | 109,775                     |
| <b>Depreciation and impairment</b> |                             |
| At 1 April 2024                    | 9,800                       |
| Depreciation charged in the year   | 10,568                      |
| At 31 March 2025                   | 20,368                      |
| <b>Carrying amount</b>             |                             |
| At 31 March 2025                   | 89,407                      |
| At 31 March 2024                   | 13,298                      |

# THE BUS SHELTER DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 11 Debtors

|                                             | 2025<br>£     | 2024<br>£     |
|---------------------------------------------|---------------|---------------|
| <b>Amounts falling due within one year:</b> |               |               |
| Guest contributions                         | 115           | -             |
| Donations                                   | 230           | 10            |
| Grants                                      | 18,458        | 16,922        |
|                                             | <u>18,803</u> | <u>16,932</u> |

### 12 Creditors: amounts falling due within one year

|                   | 2025<br>£    | 2024<br>£     |
|-------------------|--------------|---------------|
| Credit card       | 1,479        | 209           |
| Wages and pension | 4,796        | 6,479         |
| Other creditors   | 3,698        | 12,454        |
|                   | <u>9,973</u> | <u>19,142</u> |

### 13 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<br>2024<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£  | At 31 March<br>2025<br>£ |
|-----------------------|-------------------------|----------------------------|----------------------------|-----------------|--------------------------|
| Restricted funds      | -                       | 354,126                    | (243,518)                  | (86,678)        | 23,930                   |
|                       | <u>-</u>                | <u>354,126</u>             | <u>(243,518)</u>           | <u>(86,678)</u> | <u>23,930</u>            |
| <b>Previous year:</b> |                         |                            |                            |                 |                          |
|                       | At 1 April<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£  | At 31 March<br>2024<br>£ |
| Restricted funds      | -                       | 178,748                    | (178,748)                  | -               | -                        |
|                       | <u>-</u>                | <u>178,748</u>             | <u>(178,748)</u>           | <u>-</u>        | <u>-</u>                 |

### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|               | At 1 April<br>2024<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | At 31 March<br>2025<br>£ |
|---------------|-------------------------|----------------------------|----------------------------|----------------|--------------------------|
| General funds | 177,745                 | 276,798                    | (246,252)                  | 86,678         | 294,969                  |
|               | <u>177,745</u>          | <u>276,798</u>             | <u>(246,252)</u>           | <u>86,678</u>  | <u>294,969</u>           |

# THE BUS SHELTER DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 14 Unrestricted funds (Continued)

| Previous year: | At 1 April<br>2023 | Incoming<br>resources | Resources<br>expended | Transfers | At 31 March<br>2024 |
|----------------|--------------------|-----------------------|-----------------------|-----------|---------------------|
|                | £                  | £                     | £                     | £         | £                   |
| General funds  | 147,828            | 283,557               | (253,640)             | -         | 177,745             |

### 15 Analysis of net assets between funds

|                                                          | Unrestricted<br>funds<br>2025 | Restricted<br>funds<br>2025 | Total Unrestricted<br>funds<br>2025 | Restricted<br>funds<br>2024 | Total<br>2024 |
|----------------------------------------------------------|-------------------------------|-----------------------------|-------------------------------------|-----------------------------|---------------|
|                                                          | £                             | £                           | £                                   | £                           | £             |
| Fund balances at 31<br>March 2025 are<br>represented by: |                               |                             |                                     |                             |               |
| Tangible assets                                          | 89,407                        | -                           | 89,407                              | -                           | 13,298        |
| Current assets/(liabilities)                             | 205,562                       | 23,930                      | 229,492                             | -                           | 164,447       |
|                                                          | 294,969                       | 23,930                      | 318,899                             | -                           | 177,745       |

### 16 Related party transactions

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