

**COMPANY REGISTRATION NUMBER: CE012069**

**CHARITY REGISTRATION NUMBER: 1174433**

**Keep Mobile Community Transport CIO**  
**Unaudited Financial Statements**  
**For the year ended**  
**31 December 2025**

**Keep Mobile Community Transport CIO**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 December 2025**

**Structure, governance and management**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

**Reference and administrative details**

<b>Registered charity name</b>	Keep Mobile Community Transport CIO
<b>Charity registration number</b>	1174433
<b>Company registration number</b>	CE012069
<b>Registered office</b>	28A Woodlands Avenue Winnersh Wokingham RG41 3HL
<b>The trustees</b>	Mr Timothy Hanson (appointed 23 <sup>rd</sup> May 2025) Mr Doug Southwick Ms Gisela Sharpe Mr Ian Urquhart Mr Robert Kingswell Mr Jake Hughes
<b>Independent examiner</b>	D E Hunter Limited 2 Salisbury Close Wokingham Berkshire RG41 4AJ

**Organisational structure**

Keep Mobile originally began operating in 1992 and was formally registered in February 1993 under the Industrial and Provident Societies Act 1965 (Registered Number 27740R). This entity was later governed by the Co-Operative and Community Benefit Societies Act 2014. Keep Mobile Community Transport CIO was subsequently registered with the Charity Commission on 30 August 2017 and commenced trading on 1 January 2020. On that date all assets and operations of the previous organisation were transferred to the newly established charity. The charity is registered with the Charity Commission under number 1174433. The charity exists to provide accessible community transport services for residents who are unable to use mainstream public transport due to age, disability or mobility difficulties.

# **Keep Mobile Community Transport CIO**

## **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2025**

### **Structure, governance and management *(continued)***

#### **Management Structure**

The charity operates with a clear governance structure consisting of a board of trustees supported by a management team and operational staff.

During the year the management structure and staffing levels remained stable. The trustees continue to work closely with the management team to ensure that the charity is operated efficiently and that services remain responsive to the needs of the community.

The charity benefits from the support of both paid staff and volunteers, particularly volunteer drivers who play a vital role in delivering services across the local area.

The trustees would welcome greater involvement from Parish Councils and would encourage parish representatives to engage with the charity, potentially through attendance at management committee meetings as observers. This would help strengthen links between the charity and local communities and improve awareness of the services provided.

#### **Risk Management**

The trustees have considered the principal risks to which the charity is exposed and have implemented systems and procedures designed to mitigate those risks.

Appropriate internal controls are in place to provide reasonable assurance against fraud, operational failure and error. Risk assessments are reviewed periodically and appropriate procedures are implemented to ensure the safety of staff, volunteers and passengers.

### **Objectives and Activities**

#### **Objectives and Aims**

The charity's main objectives are:

1. **To provide accessible transport services** for residents of Wokingham Borough and Bracknell Forest Borough who are unable to access mainstream public transport due to age, disability or mobility restrictions.
2. **To support social inclusion and wellbeing** by enabling members to participate in community activities, including organised day excursions and social outings.

These services are particularly important in helping individuals maintain independence, reduce social isolation and access essential services.

# **Keep Mobile Community Transport CIO**

## **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2025**

### **Structure, governance and management *(continued)***

#### **Staff and Volunteers**

The charity continues to benefit from a dedicated and supportive team of staff and volunteers.

Following the tragic passing of the charity's founder and Chair of Trustees in July 2023, staff and volunteers have continued to work with determination to maintain and strengthen the services that were established under his leadership.

Staff and volunteers have also supported fundraising activities throughout the year, including community events, fetes and sponsored activities.

The charity recognises the importance of responsible employment practices and continues to develop opportunities for younger trustees and volunteers to become involved in the governance and development of the organisation. Encouraging wider community participation helps strengthen the long-term sustainability of the charity.

With a growing number of staff, volunteers and service users, the organisation remains an important part of the local community infrastructure.

#### **Driver Training and Assessment (MiDAS)**

All drivers operating vehicles on behalf of the charity must complete MiDAS (Minibus Driver Awareness Scheme) training before transporting passengers.

Both volunteer and paid drivers undergo this training and are subject to Disclosure and Barring Service (DBS) checks. This ensures that passengers receive a safe, reliable and professionally operated service.

# **Keep Mobile Community Transport CIO**

## **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2025**

### **Achievements and performance**

#### **Fundraising Activities**

During 2025 the charity continued to receive generous support from a wide range of organisations, councils and community groups.

We are extremely grateful for the contributions made by the following supporters during the year:

- Arborfield and Newland Parish Council
- Barkham Parish Council
- Binfield Parish Council
- Bracknell Town Council
- Charvil Parish Council
- Crowthorne Parish Council
- Earley Town Council
- Finchampstead Parish Council
- Ruscombe Parish Council
- Sandhurst Town Council
- Shinfield Parish Council
- Sonning Parish Council
- St Nicholas Hurst Parish Council
- Twyford Parish Council
- Warfield Parish Council
- Wargrave Parish Council
- Winkfield Parish Council
- Winnersh Parish Council
- Wokingham Town Council
- Wokingham Without Parish Council
- Woodley Town Council
- Bracknell Forest Borough Council
- Wokingham Borough Council
- Berkshire Community Foundation – Project Fund
- Englefield Charitable Trust
- Hedley Foundation
- Hurst Show and Country Fayre
- Thames Valley Operators CIC
- Training Concerns Limited
- KM Training (Berkshire) Ltd
- Christ Church, Woodley
- Sonning Glebe WI

# **Keep Mobile Community Transport CIO**

## **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2025**

### **Achievements and performance *(continued)***

Despite this generous support, the charity's unrestricted funds have been significantly reduced due to increasing operational costs and ongoing capital requirements.

As a result, the charity was unable to proceed with planned purchases of new minibuses during the year and instead purchased a second-hand accessible minibus to help maintain service capacity. However, demand for services continues to grow and the charity will need to purchase at least two additional minibuses in the near future in order to meet community demand.

### **Support**

The charity continues to receive support from Bracknell Forest Borough Council and Wokingham Borough Council, together with many local Parish Councils.

This support enables the charity to deliver both essential and social transport services, including:

- Medical appointments
- Shopping services
- Social and recreational day trips
- Visits to family and friends
- Attendance at community events and family occasions

For many members these services represent a vital connection to their community and support independence and wellbeing.

### **Our Values**

The charity remains committed to operating in an ethical, inclusive and community-focused manner. We are dedicated to supporting those who face barriers to accessing transport, particularly older people and individuals living with disabilities or mobility difficulties. Our services are designed to promote independence, wellbeing and social inclusion.

The charity continues to promote equality, diversity and respect across all aspects of its work, including within our staff team, volunteers and the members we serve. We aim to ensure that everyone is treated with dignity and that our services remain accessible to those who need them most.

### **Leadership**

The charity's manager continues to lead the organisation with the support of the trustees, ensuring that services remain stable, responsive and focused on meeting the needs of the community.

The trustees remain committed to strengthening the governance of the charity and are actively seeking additional trustees from a range of professional and community backgrounds.

Expanding the board will help ensure that the charity benefits from a wider range of skills, experience and perspectives, supporting the long-term sustainability and development of its services.

# **Keep Mobile Community Transport CIO**

## **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2025**

### **Achievements and performance *(continued)***

#### **Services**

The charity's services continued to operate successfully throughout the year.

Our day excursion programme remains very popular with members and regularly operates at full capacity. These trips provide valuable opportunities for people to socialise, access new places and reduce feelings of loneliness and isolation.

Demand for our transport services remains high and continues to grow year on year, reflecting the increasing need for accessible community transport within the areas we serve.

#### **Our Focus**

The charity's work is focused on supporting some of the most vulnerable members of the community. This includes individuals experiencing:

- Physical disabilities
- Age-related mobility difficulties
- Mental health challenges
- Learning disabilities
- Social isolation

During the year the charity welcomed **an additional 602 new members**, further demonstrating the growing demand for accessible community transport services.

#### **Vehicles**

Accessible vehicles are the charity's most significant operational asset.

Due to limited funding and the increasing cost of accessible minibuses, the charity was only able to purchase one second-hand vehicle during the year. This vehicle has been named George, in tribute to the late founder's grandson who passed away.

The charity continues to plan for the replacement and expansion of its vehicle fleet as resources allow. The current cost of purchasing and converting a fully accessible minibus is now approximately £125,000, which presents a significant fundraising challenge.

#### **Financial Review**

Following the death of the charity's co-founder, the organisation was required to relocate from its previous premises, which were situated on land owned by Mr Rule.

Planning permission was subsequently granted for redevelopment of that site and the charity vacated the premises in April 2024.

The charity's vehicles are currently temporarily based at a yard in Twyford, with some staff working from a converted office container at the site and others continuing to work from home until a permanent base can be secured. Despite these challenges, the trustees remain committed to ensuring that the charity continues to operate effectively and that resources are used responsibly for the benefit of the community.

# **Keep Mobile Community Transport CIO**

## **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2025**

### **Achievements and performance *(continued)***

#### **Reserves Policy**

Note 19 to the financial statements summarises the movements on each fund during the year.

Charity Commission guidance requires charities to maintain sufficient reserves to ensure an orderly closure of the organisation should this ever become necessary.

The trustees aim to maintain free reserves sufficient to cover potential redundancy costs.

At the 31<sup>st</sup> of December 2025, the Terminal and Operations Reserve stood at £49,518 which the trustees consider adequate to meet these requirements.

The charity's principal assets are its minibuses, and the replacement of these vehicles represents a significant capital cost. The trustees had previously established a Designated Vehicle Purchase Fund to contribute towards future vehicle purchases, however the available reserves remain insufficient to fully fund the replacement programme required.

A detailed breakdown of restricted funds and their movements during the year is included in Note 19 of the financial statements.

#### **Plans for Future Periods**

The charity continues to explore ways to improve environmental sustainability and reduce its carbon footprint.

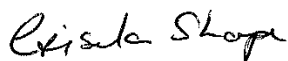
Although electric and low-emission vehicles are being monitored as a potential option for the future, currently there are limited accessible vehicle options available that meet the operational requirements of community transport services.

A key priority for 2026 is to secure a permanent operational base that will provide appropriate parking for the vehicle fleet together with office facilities for staff.

#### **Small Company Provisions**

This report has been prepared in accordance with the provisions applicable to organisations entitled to the small companies exemption.

The trustees' annual report was approved on 22<sup>nd</sup> May 2026 and signed on behalf of the board of trustees by:



Ms Gisela Sharpe

Trustee



# **Keep Mobile Community Transport CIO**

## **Independent Examiner's Report to the Trustees of Keep Mobile Community Transport CIO**

**Year ended 31 December 2025**

I report to the trustees on my examination of the financial statements of Keep Mobile Community Transport CIO ('the charity') for the year ended 31 December 2025.

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

As the trustees of the company (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 ('the 2006 Act').

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

### **Independent examiner's statement**

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
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 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



David Hunter FCCA  
D E Hunter Limited  
Independent Examiner

2 Salisbury Close  
Wokingham  
Berkshire  
RG41 4AJ

22<sup>nd</sup> May 2026

# Keep Mobile Community Transport CIO

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	22,254	—	22,254	19,021
Charitable activities	6	303,415	—	303,415	291,035
Other trading activities	7	96,032	—	96,032	91,337
Investment income	8	1,608	—	1,608	2,730
Other income	9	19,152	—	19,152	32,854
<b>Total income</b>		<u>442,461</u>	<u>—</u>	<u>442,461</u>	<u>436,977</u>
<b>Expenditure</b>					
Expenditure on charitable activities	10	483,714	—	483,714	499,932
<b>Total expenditure</b>		<u>483,714</u>	<u>—</u>	<u>483,714</u>	<u>499,932</u>
<b>Net expenditure</b>		<u>(41,253)</u>	<u>—</u>	<u>(41,253)</u>	<u>(62,955)</u>
Transfers between funds		148,602	(148,602)	—	—
<b>Net movement in funds</b>		<u>107,349</u>	<u>(148,602)</u>	<u>(41,253)</u>	<u>(62,955)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,168	198,120	199,288	262,243
<b>Total funds carried forward</b>		<u>108,517</u>	<u>49,518</u>	<u>158,035</u>	<u>199,288</u>

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

# Keep Mobile Community Transport CIO

## Statement of Financial Position

31 December 2025

	Note	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible fixed assets	15		77,957		78,226
<b>Current assets</b>					
Debtors	16	60,004		54,957	
Cash at bank and in hand		60,210		104,039	
		<u>120,214</u>		<u>158,996</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>40,136</u>		<u>37,934</u>	
<b>Net current assets</b>			80,078		121,062
<b>Total assets less current liabilities</b>			<u>158,035</u>		<u>199,288</u>
<b>Net assets</b>			<u>158,035</u>		<u>199,288</u>
<b>Funds of the charity</b>					
Restricted funds			49,518		198,120
Unrestricted funds			108,517		1,168
<b>Total charity funds</b>	19		<u>158,035</u>		<u>199,288</u>

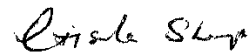
For the year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on ~~22nd~~ May 2026, and are signed on behalf of the board by:



Ms Gisela Sharpe  
Trustee



Mr Doug Southwick  
Trustee

The notes on pages 11 to 17 form part of these financial statements.

# **Keep Mobile Community Transport CIO**

## **Notes to the Financial Statements**

**Year ended 31 December 2025**

### **1. General information**

The charity is registered in England and Wales. The address of the registered office is 28A Woodlands Avenue, Winnersh, Wokingham, RG41 3HL.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Income tax**

The Charity is exempt from Tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are restricted funds earmarked by the trustees for a particular future project or commitment.

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

#### **Incoming resources**

Income represents resources received in the form of grants, donations and contractual receipts to support and fund direct charitable activities.

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

# **Keep Mobile Community Transport CIO**

## **Notes to the Financial Statements** *(continued)*

**Year ended 31 December 2025**

### **3. Accounting policies** *(continued)*

#### **Resources expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

#### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Workshop equipment	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Office equipment	-	25% reducing balance
Computer equipment	-	Over three years

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly.

#### **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets or financial liabilities like trade and other debtors and creditors, loans from banks and other third parties.

#### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

### **4. Charitable incorporated organisation**

The charity is a Charitable Incorporated Organisation for the benefit of the local community.

# Keep Mobile Community Transport CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Members donations	1,080	1,080	1,082	1,082
Other donations	21,174	21,174	17,939	17,939
	<u>22,254</u>	<u>22,254</u>	<u>19,201</u>	<u>19,201</u>

### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Grants received	173,380	173,380	158,298	158,298
Transport clients	84,015	84,015	83,565	83,565
Transport members	12,401	12,401	16,575	16,575
Dial A Ride	33,619	33,619	32,597	32,597
	<u>303,415</u>	<u>303,415</u>	<u>291,035</u>	<u>291,035</u>

### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Members subscriptions	7,815	7,815	8,995	8,995
Fundraising events	1,670	1,670	1,961	1,961
Social lotteries	326	326	133	133
CATSS Income	86,221	86,221	80,248	80,248
	<u>96,032</u>	<u>96,032</u>	<u>91,337</u>	<u>91,337</u>

### 8. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest received	1,608	1,608	2,730	2,730

### 9. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Department of Transport fuel grant	14,199	14,199	18,738	18,738
Used Bus Sales	108	108	300	300
Insurance claim	4,845	4,845	13,816	13,816
	<u>19,152</u>	<u>19,152</u>	<u>32,854</u>	<u>32,854</u>

# Keep Mobile Community Transport CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Direct expenditure	480,693	—	480,693	496,495
Governance costs	—	3,021	3,021	3,437
	<u>480,693</u>	<u>3,021</u>	<u>483,714</u>	<u>499,932</u>

### 11. Net expenditure

Net expenditure is stated after charging:

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>26,558</u>	<u>26,751</u>

### 12. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,240</u>	<u>2,350</u>

### 13. Particulars of employees

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	302,697	327,889
Social security costs	20,634	19,116
Employer contributions to pension plans	<u>3,215</u>	<u>3,501</u>
	<u>326,546</u>	<u>350,506</u>

The average head count of employees during the year was 16 (2024: 19).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

### 14. Trustee remuneration and expenses

There was no remuneration or other benefits to members of the Committee of Management for the current and previous year.

There were no expenses paid to members of the Committee of Management for the current or previous year.

# Keep Mobile Community Transport CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

### 15. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Office and Computer Equipment £	Total £
<b>Cost</b>					
At 1 January 2025	3,319	7,931	534,530	21,272	567,052
Additions	--	--	26,289	--	26,289
Disposals	--	--	(30,000)	--	(30,000)
<b>At 31 December 2025</b>	<u>3,319</u>	<u>7,931</u>	<u>530,819</u>	<u>21,272</u>	<u>563,341</u>
<b>Depreciation</b>					
At 1 January 2025	2,911	7,012	458,999	19,904	488,826
Charge for the year	102	230	25,455	771	26,558
Disposals	--	--	(30,000)	--	(30,000)
<b>At 31 December 2025</b>	<u>3,013</u>	<u>7,242</u>	<u>454,454</u>	<u>20,675</u>	<u>485,384</u>
<b>Carrying amount</b>					
<b>At 31 December 2025</b>	<u>306</u>	<u>689</u>	<u>76,365</u>	<u>597</u>	<u>77,957</u>
At 31 December 2024	<u>408</u>	<u>919</u>	<u>75,531</u>	<u>1,368</u>	<u>78,226</u>

### 16. Debtors

	2025 £	2024 £
Trade debtors	20,516	21,822
Prepayments and accrued income	23,467	24,306
Other debtors	16,021	8,829
	<u>60,004</u>	<u>54,957</u>

### 17. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	22,878	4,325
Accruals and deferred income	9,284	27,442
Social security and other taxes	6,985	5,551
Other creditors	989	616
	<u>40,136</u>	<u>37,934</u>

### 18. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,215 (2024: £3,501).



# Keep Mobile Community Transport CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

### 19. Analysis of charitable funds

#### Unrestricted funds

	At 1 Jan 2025 £	Income £	Expenditure £	Transfers £	At 31 Dec 2025 £
General funds	1,168	442,461	(483,714)	—	(40,085)
Ex Terminal liabilities and operations fund	—	—	—	118,602	118,602
Ex Building fund	—	—	—	30,000	30,000
	<u>1,168</u>	<u>442,461</u>	<u>(483,714)</u>	<u>148,602</u>	<u>108,517</u>

	At 1 Jan 2024 £	Income £	Expenditure £	Transfers/Re allocation £	At 31 Dec 2024 £
General funds	3,676	436,997	(499,932)	60,447	1,168
	<u>3,676</u>	<u>436,997</u>	<u>(499,932)</u>	<u>60,447</u>	<u>1,168</u>

General Fund - This is the value of the "free reserves" after allowing for the designated funds. There is no restriction on these reserves, which can be used at the discretion of the trustees for the provision of community transport and other services provided by the Charity.

#### Restricted funds

	At 1 Jan 2025 £	Income £	Expenditure £	Transfers £	At 31 Dec 2025 £
Building Fund	30,000	—	—	(30,000)	—
Terminal liabilities and Operations fund	168,120	—	—	(118,602)	49,518
	<u>198,120</u>	<u>—</u>	<u>—</u>	<u>(148,602)</u>	<u>49,518</u>

	At 1 Jan 2024 £	Income £	Expenditure £	Transfers/Re allocation £	At 31 Dec 2024 £
Building Fund	30,000	—	—	—	30,000
Terminal liabilities and Operations fund	138,567	—	—	29,553	168,120
Vehicle purchase fund	90,000	—	—	(90,000)	—
	<u>258,567</u>	<u>—</u>	<u>—</u>	<u>(60,447)</u>	<u>198,120</u>

Restricted funds relate to monies provided to the Charity for a specific purpose.  
Terminal liabilities and operations fund - This is to cover operation costs and any liabilities arising from the termination of activities.

# Keep Mobile Community Transport CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

### 20. Related parties

Until April 2024 the whole operation of the Charity was sited on land and in offices owned by Mr F Rule who was a trustee of the Charity until his death in July 2023. The land accommodated all of the vehicles and provided space to carry out servicing and maintenance as required to ensure that the vehicles were kept road worthy, clean and safe. The office space was used to accommodate administrative staff for the purpose of accounts supervision, driver accommodation and development.

There was no charge for the use of the land and as such the charity received a donation in kind from the executors of Mr Rule's estate. The value of rent for these facilities could not be quantified and therefore has not been included in these financial statements.

The Charity used various additional office units for which a nominal rent was charged by the executors of Mr Rule's estate. The rent charged for the period till moving was £4,200. At the year end 31 December 2024 £Nil was due from the Charity.

The executors invoiced the Charity for electricity used on the premises and this charge was included within the accounts. The electricity charged during the period until moving was £1,201. At the year end 31 December 2024 £Nil was due from the Charity.

The Charity moved premises in April 2024 to a temporary site in Twyford in which the executors of Mr Rule's estate had no interest.

During the year the Charity invoiced sales of £86,697 (2024 = £80,897) to Thames Valley Operators, a Community Interest Company in which Keep Mobile is a member. During the year Thames Valley Operators made donations of £11,000 (2024 = £8,000) to Keep Mobile. At the year end £7,464 (2024 = £5,465) was due from Thames Valley Operators to Keep Mobile.

During the year the company invoiced sales of £Nil (2024 = £277) to Training Concerns Limited, a company of which Mrs S J Gibson (Charity Manager) is also a director. During the year Training Concerns Limited made donations of £3,873 (2024 = £2,800) to Keep Mobile. At the year end £Nil (2024 = £Nil) was due from Training Concerns Limited to Keep Mobile.

During the year the company invoiced sales of £1,162 (2024 = £185) to KM Training (Berkshire) Limited, a company of which Mrs S J Gibson (Charity Manager) is also a director. During the year KM Training (Berkshire) Limited made donations of £3,700 (2024 = £Nil) to Keep Mobile. At the year end £50 (2024 = £Nil) was due from KM Training (Berkshire) Limited to Keep Mobile.