

**REGISTERED CHARITY NUMBER: 289107**

**Report of the Trustees and  
Unaudited Financial Statements  
For The Year Ended 31 August 2025  
for  
Bishop's Waltham Minibus Group**

Butler & Co (Bishops Waltham) Limited  
Chartered Accountants  
Avalon House  
Waltham Business Park  
Brickyard Road, Swanmore  
Southampton  
Hampshire  
SO32 2SA

**Bishop's Waltham Minibus Group**

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For The Year Ended 31 August 2025**

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## **Bishop's Waltham Minibus Group**

### **Report of the Trustees For The Year Ended 31 August 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Bishop's Waltham Minibus Group provides transport for charitable organisations and affiliated groups in Bishop's Waltham and surrounding parishes and to aged or disabled individuals.

A regular service is provided for lunch clubs in Bishop's Waltham and a weekly Dial-a-Ride service for surrounding areas. Group outings can be booked for other times when the bus is available.

The minibus has 14 passenger seats and can be adapted to take wheelchair passengers. All passengers must wear the fitted seat belts. The drivers and escorts are all volunteers.

The Bishop's Waltham Minibus Group is a Registered Charity (289107) and is managed by the Bishop's Waltham Minibus Group Committee.

#### **ACHIEVEMENTS AND PERFORMANCE**

The minibus group has continued in its mission to support the local community transport needs. Lunch Club and Dial-a-Ride trips remain popular and are providing an important transport link for the community we serve.

Our volunteer drivers and assistants are crucial to the group being able to provide the minibus service. We thank the drivers and assistants for this important work that they do. We continue to seek new drivers and volunteers and provide appropriate training (including MIDAS driver training) for all those that wish to volunteer with us.

#### **FINANCIAL REVIEW**

##### **Financial activities and affairs**

The minibus finances remain in a good position at the end of the financial year. The minibus continues to support local Lunch Clubs as well as providing a Dial-A-Ride service for those in need. These services remain popular, which has resulted in a stable level of income for the year.

We are pleased to have completed the purchase of a new minibus in the year, thanks to various grants and donations being received to support this. The new bus replaces the existing bus and provides the users of the bus with improved facilities to ensure journeys are comfortable and suitable for all.

The cash reserves of the group are at an appropriate level and provide the funds to allow for the purchase of a new bus and continue operating into the future.

##### **Reserves policy**

All reserves held by the group are not restricted for purpose. They are held for the maintenance and replacement of the minibus when required as well as to perform the Group's charitable activities.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a constitution which was effective from 12 March 1984 and amended on 13 November 2023.

## **Bishop's Waltham Minibus Group**

### **Report of the Trustees For The Year Ended 31 August 2025**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

The Group in general meeting shall elect the officers and the other Trustees. They may also elect a President, as an honorary officer, not on the Executive Committee.

The Trustees may appoint any person who is willing to act as a Trustee.

Any member may submit a proposal for another member to be a Trustee or officer provided that:

- It is received by the secretary at least 14 days prior to a general meeting
- The person proposed has indicated their willingness to be appointed

Each of the Trustees shall retire with effect from the conclusion of the annual general meeting next after his or her appointment but shall be eligible for re-election at that annual general meeting.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

289107

##### **Principal address**

C/O Mrs Sandra Kara MBE  
Hunters, Rareridge lane  
Bishop's Waltham,  
Southampton  
Hampshire  
SO32 1DX

##### **Trustees**

|                      |                                                     |                                                         |
|----------------------|-----------------------------------------------------|---------------------------------------------------------|
| President            | Sandy Kara                                          |                                                         |
| Chairman             | Robert Shields<br>Judy Marsh                        | Resigned 10 November 2025<br>Appointed 10 November 2025 |
| Secretary            | Ruth Shields<br>Lucy Grafen                         | Resigned 10 November 2025<br>Appointed 10 November 2025 |
| Treasurer            | Jason David                                         |                                                         |
| Executive Committee: | Rachel MacDonald<br>Emma Houghtton<br>Adrian Rutter | Resigned 10 November 2025<br>Appointed 10 November 2025 |

##### **Independent Examiner**

Stephen J Slater  
Butler & Co (Bishops Waltham) Limited  
Chartered Accountants  
Avalon House  
Waltham Business Park  
Brickyard Road, Swanmore  
Southampton  
Hampshire  
SO32 2SA

**Bishop's Waltham Minibus Group**

**Report of the Trustees  
For The Year Ended 31 August 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

Others who may be co-opted as a member to attend the annual meeting include:

Any minibus driver wishing to attend.

One representative from each of the Lunch clubs.

Approved by order of the board of trustees on 16th June 2026 ..... and signed on its behalf by:



.....  
Mrs S Kara MBE - Trustee

**Independent Examiner's Report to the Trustees of  
Bishop's Waltham Minibus Group**

**Independent examiner's report to the trustees of Bishop's Waltham Minibus Group**

I report to the charity trustees on my examination of the accounts of Bishop's Waltham Minibus Group (the Trust) for the year ended 31 August 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Stephen J Slater

Butler & Co (Bishops Waltham) Limited  
Chartered Accountants  
Avalon House  
Waltham Business Park  
Brickyard Road, Swanmore  
Southampton  
Hampshire  
SO32 2SA

Date: 3 July 2026

**Bishop's Waltham Minibus Group**

**Statement of Financial Activities  
For The Year Ended 31 August 2025**

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 31.8.25<br>Total<br>funds<br>£ | 31.8.24<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                         |                                |                                |
| Donations and legacies             |       | 17,746                    | -                       | 17,746                         | 8,829                          |
| Other trading activities           | 2     | 7,228                     | -                       | 7,228                          | 7,422                          |
| Investment income                  | 3     | 904                       | -                       | 904                            | 1,470                          |
| Other income                       |       | <u>477</u>                | <u>-</u>                | <u>477</u>                     | <u>-</u>                       |
| <b>Total</b>                       |       | <u>26,355</u>             | <u>-</u>                | <u>26,355</u>                  | <u>17,721</u>                  |
| <b>EXPENDITURE ON</b>              |       |                           |                         |                                |                                |
| Raising funds                      |       | 9,336                     | -                       | 9,336                          | 11,773                         |
| Other                              |       | <u>1,195</u>              | <u>-</u>                | <u>1,195</u>                   | <u>-</u>                       |
| <b>Total</b>                       |       | <u>10,531</u>             | <u>-</u>                | <u>10,531</u>                  | <u>11,773</u>                  |
| <b>NET INCOME</b>                  |       | 15,824                    | -                       | 15,824                         | 5,948                          |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                         |                                |                                |
| Total funds brought forward        |       | <u>77,916</u>             | <u>-</u>                | <u>77,916</u>                  | <u>71,968</u>                  |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>93,740</u></u>      | <u><u>-</u></u>         | <u><u>93,740</u></u>           | <u><u>77,916</u></u>           |

The notes form part of these financial statements

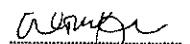
# **Bishop's Waltham Minibus Group**

## **Balance Sheet 31 August 2025**

|                                                  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 31.8.25<br>Total<br>funds<br>£ | 31.8.24<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                              |       |                           |                         |                                |                                |
| Tangible assets                                  | 5     | 62,425                    | -                       | 62,425                         | 5,003                          |
| <b>CURRENT ASSETS</b>                            |       |                           |                         |                                |                                |
| Debtors                                          | 6     | 3,391                     | -                       | 3,391                          | 2,873                          |
| Cash at bank                                     |       | <u>28,954</u>             | <u>-</u>                | <u>28,954</u>                  | <u>70,040</u>                  |
|                                                  |       | 32,345                    | -                       | 32,345                         | 72,913                         |
| <b>CREDITORS</b>                                 |       |                           |                         |                                |                                |
| Amounts falling due within one year              | 7     | (1,030)                   | -                       | (1,030)                        | -                              |
|                                                  |       | <u>31,315</u>             | <u>-</u>                | <u>31,315</u>                  | <u>72,913</u>                  |
| <b>NET CURRENT ASSETS</b>                        |       |                           |                         |                                |                                |
|                                                  |       | 93,740                    | -                       | 93,740                         | 77,916                         |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       |                           |                         |                                |                                |
|                                                  |       | <u>93,740</u>             | <u>-</u>                | <u>93,740</u>                  | <u>77,916</u>                  |
| <b>NET ASSETS</b>                                |       |                           |                         |                                |                                |
|                                                  |       |                           |                         |                                |                                |
| <b>FUNDS</b>                                     | 8     |                           |                         |                                |                                |
| Unrestricted funds                               |       |                           |                         | <u>93,740</u>                  | <u>77,916</u>                  |
| <b>TOTAL FUNDS</b>                               |       |                           |                         | <u>93,740</u>                  | <u>77,916</u>                  |

These financial statements were approved by the Board of Trustees and authorised for issue on 16 JUNE 2026 and were signed on its behalf by:

  
Mr J David - Trustee

  
Mrs L Grafen - Trustee

The notes form part of these financial statements



## **Bishop's Waltham Minibus Group**

### **Notes to the Financial Statements For The Year Ended 31 August 2025**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Income**

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.

##### **Expenditure**

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 benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - Straight line over 7 years

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objects set out by the governing document at the discretion of the trustees.

The charity does not hold any funds which have particular restricted purposes within the objects of the charity.

#### **2. OTHER TRADING ACTIVITIES**

|                     | 31.8.25      | 31.8.24      |
|---------------------|--------------|--------------|
|                     | £            | £            |
| Vehicle earnings    | 4,796        | 5,086        |
| Dial-a-ride takings | 814          | 1,523        |
| Other income        | <u>1,618</u> | <u>813</u>   |
|                     | <u>7,228</u> | <u>7,422</u> |

**Bishop's Waltham Minibus Group**

**Notes to the Financial Statements - continued  
For The Year Ended 31 August 2025**

**3. INVESTMENT INCOME**

|                          | 31.8.25    | 31.8.24      |
|--------------------------|------------|--------------|
|                          | £          | £            |
| Deposit account interest | 851        | 1,430        |
| NS&I account interest    | <u>53</u>  | <u>40</u>    |
|                          | <u>904</u> | <u>1,470</u> |

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

**5. TANGIBLE FIXED ASSETS**

|                        | Motor<br>vehicles<br>£ |
|------------------------|------------------------|
| <b>COST</b>            |                        |
| At 1 September 2024    | 41,470                 |
| Additions              | 65,710                 |
| Disposals              | <u>(41,470)</u>        |
| At 31 August 2025      | <u>65,710</u>          |
| <b>DEPRECIATION</b>    |                        |
| At 1 September 2024    | 36,467                 |
| Charge for year        | 4,265                  |
| Eliminated on disposal | <u>(37,447)</u>        |
| At 31 August 2025      | <u>3,285</u>           |
| <b>NET BOOK VALUE</b>  |                        |
| At 31 August 2025      | <u>62,425</u>          |
| At 31 August 2024      | <u>5,003</u>           |

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 31.8.25      | 31.8.24      |
|---------------|--------------|--------------|
|               | £            | £            |
| Trade debtors | 1,260        | 1,568        |
| Prepayments   | <u>2,131</u> | <u>1,305</u> |
|               | <u>3,391</u> | <u>2,873</u> |

**Bishop's Waltham Minibus Group**

**Notes to the Financial Statements - continued  
For The Year Ended 31 August 2025**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                 | 31.8.25<br>£ | 31.8.24<br>£ |
|-----------------|--------------|--------------|
| Trade creditors | 30           | -            |
| Other creditors | <u>1,000</u> | <u>-</u>     |
|                 | <u>1,030</u> | <u>-</u>     |

**8. MOVEMENT IN FUNDS**

|                           | At 1.9.24<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.25<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 77,916         | 15,824                           | 93,740             |
|                           | <u>77,916</u>  | <u>15,824</u>                    | <u>93,740</u>      |
| <b>TOTAL FUNDS</b>        | <u>77,916</u>  | <u>15,824</u>                    | <u>93,740</u>      |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 26,355                     | (10,531)                   | 15,824                    |
|                           | <u>26,355</u>              | <u>(10,531)</u>            | <u>15,824</u>             |
| <b>TOTAL FUNDS</b>        | <u>26,355</u>              | <u>(10,531)</u>            | <u>15,824</u>             |

**Comparatives for movement in funds**

|                           | At 1.9.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.24<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 71,968         | 5,948                            | 77,916             |
|                           | <u>71,968</u>  | <u>5,948</u>                     | <u>77,916</u>      |
| <b>TOTAL FUNDS</b>        | <u>71,968</u>  | <u>5,948</u>                     | <u>77,916</u>      |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 17,721                     | (11,773)                   | 5,948                     |
|                           | <u>17,721</u>              | <u>(11,773)</u>            | <u>5,948</u>              |
| <b>TOTAL FUNDS</b>        | <u>17,721</u>              | <u>(11,773)</u>            | <u>5,948</u>              |

**Bishop's Waltham Minibus Group**  
**Notes to the Financial Statements - continued**  
**For The Year Ended 31 August 2025**

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At 1.9.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.25<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 71,968         | 21,772                           | 93,740             |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>71,968</u>  | <u>21,772</u>                    | <u>93,740</u>      |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 44,076                     | (22,304)                   | 21,772                    |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>44,076</u>              | <u>(22,304)</u>            | <u>21,772</u>             |

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2025.

**Bishop's Waltham Minibus Group**

**Detailed Statement of Financial Activities  
For The Year Ended 31 August 2025**

|                                       | 31.8.25<br>£  | 31.8.24<br>£ |
|---------------------------------------|---------------|--------------|
| <b>INCOME AND ENDOWMENTS</b>          |               |              |
| <b>Donations and legacies</b>         |               |              |
| Donations                             | 483           | 1,329        |
| Grants                                | <u>17,263</u> | <u>7,500</u> |
|                                       | 17,746        | 8,829        |
| <b>Other trading activities</b>       |               |              |
| Vehicle earnings                      | 4,796         | 5,086        |
| Dial-a-ride takings                   | 814           | 1,523        |
| Other income                          | <u>1,618</u>  | <u>813</u>   |
|                                       | 7,228         | 7,422        |
| <b>Investment income</b>              |               |              |
| Deposit account interest              | 851           | 1,430        |
| NS&I account interest                 | <u>53</u>     | <u>40</u>    |
|                                       | 904           | 1,470        |
| <b>Other income</b>                   |               |              |
| Gain on sale of tangible fixed assets | <u>477</u>    | <u>-</u>     |
| <b>Total incoming resources</b>       | 26,355        | 17,721       |
| <b>EXPENDITURE</b>                    |               |              |
| <b>Raising donations and legacies</b> |               |              |
| Insurance and tax                     | 1,668         | 1,224        |
| Sundries                              | 306           | 991          |
| Fuel                                  | 1,347         | 1,563        |
| Repairs and service                   | 751           | 5,577        |
| Depreciation of motor vehicles        | <u>4,265</u>  | <u>1,960</u> |
|                                       | 8,337         | 11,315       |
| <b>Other trading activities</b>       |               |              |
| Staff training                        | 999           | 320          |
| <b>Support costs</b>                  |               |              |
| <b>Finance</b>                        |               |              |
| Bank charges                          | 4             | -            |
| <b>Governance costs</b>               |               |              |
| Advertising and website               | 191           | 138          |
| Independent examination fees          | <u>1,000</u>  | <u>-</u>     |
|                                       | 1,191         | 138          |

This page does not form part of the statutory financial statements

**Bishop's Waltham Minibus Group**  
**Detailed Statement of Financial Activities**  
**For The Year Ended 31 August 2025**

|                          | 31.8.25<br>£         | 31.8.24<br>£        |
|--------------------------|----------------------|---------------------|
| Total resources expended | <u>10,531</u>        | <u>11,773</u>       |
| <b>Net income</b>        | <u><u>15,824</u></u> | <u><u>5,948</u></u> |

This page does not form part of the statutory financial statements