COMPANY REGISTRATION NUMBER: 02438534

CHARITY REGISTRATION NUMBER: 1140150

The Road Operators' Safety Council

Company Limited by Guarantee

Unaudited Financial Statements

31 December 2025

The Road Operators' Safety Council

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2025

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The Road Operators' Safety Council

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2025

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

Registered charity name	The Road Operators' Safety Council
Charity registration number	1140150
Company registration number	02438534
Principal office and registered office	6 Corunna Court Corunna Road Warwick CV34 5HQ
The trustees	Mr J E H Miller - Independent Mr J Mackie - Treasurer Independent Mr C S Heaps - Independent Mr P C Smith - Independent Mr J Carney - Independent (Resigned 31 December 2025) Mr J A Burch - Chairman Independent Ms J Cole - ALBUM (Appointed 26 March 2025) Mr S Payne - Unite the Union (Appointed 30 January 2025) Mrs A R Graham - Independent (Appointed 3 November 2025)
Company secretary	Mr J Carney
Independent examiner	Mr K C Varney - ACMA of Varney Barfield & Co. 6 Corunna Court Corunna Road Warwick CV34 5HQ

The Road Operators' Safety Council

Company Limited by Guarantee

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

Year ended 31 December 2025

Structure, governance and management

The Road Operators' Safety Council (ROSCO) is managed by a Board of Directors, eight of whom are also the Trustees under Charity Law. The make-up of the Board is as follows, with not less than three but no more than ten:

- Four members appointed by the Confederation of Passenger Transport UK
- Three members appointed by the Trade Union Unite
- One member appointed by the Confederation of Passenger Transport UK (Cymru)
- One member appointed by the Confederation of Passenger Transport UK (Scotland)
- One member appointed by the Association of Local Bus Managers (ALBUM)

Each Director holds their appointment for three years.

Additionally, the Board may appoint independent members of the Board, up to a maximum of ten. At 31 December 2025, there were eight members in total, eight of whom are also appointed as trustees. There were six independent members who hold their appointment for one year.

At the end of 2025 there was no representation from CPT Cymru or CPT Scotland. A representative from Unite the Union was appointed in January 2025, and a representative from ALBUM in March 2025.

The Company Secretary is James Carney.

Transport Partners Ltd is the contracted organisation to provide administration and management services to the charity and also provides the services of the Executive Officer, Gillian Edmondson. The charity is situated at permanent offices at Cara House, Fagra Road, Dundrennan, Dumfries and Galloway. The registered office of the company is 6 Corunna Court, Corunna Road, Warwick, CV34 5HQ.

The Charity is governed and managed as follows:
There are two main Board meetings each year: one in the early year and the other early autumn. The autumn meeting also forms the Annual General Meeting at which the statutory accounts and Trustees Report can be formally approved. In addition there is a meeting of the Chairman, Deputy Chairman and Treasurer, with a representative from the external accountants in the spring to review the accounts from the previous year.

Meetings are convened either by using virtual meeting software in accordance with the Articles of Association, or in person at various locations, or a mix of both to ensure all members of the board are able to attend.

The Treasurer and Chairman of the Trustees assist with the financial management of the charity supporting the existing management team and provide an assurance role to the Board in addition to liaising with the external accountants.

The preparation of the statutory accounts of the charity and their Independent Examination is undertaken by Varney Barfield & Co.

Objectives and activities

Charitable objects
The objectives of the charity are as follows:
(a) Advance public health and safety in particular by promoting and advancing safety on public and private roads within the United Kingdom;
(b) Advance public education and training of persons who are or who may seek engagement in the road transport and any associated industry and the public in all aspects of road safety including safe driving of all forms of motor vehicles on public or private roads; and
(c) Conduct or carry on research into road safety and to disseminate the useful results of that research.

The principal methods used are:
- education / training
- the advancement of health and saving of lives

The principal services are provided to the general public by:
- providing human resources
- providing service
- providing sponsorships or grants to undertake research

Activities
The activities for the reporting year against these objectives are:

- Continuation of the 'safe driver' scheme for professional drivers employed in the bus and coach industry. The scheme provides recognition and rewards for safe driving on an annual basis. The definition of safe driving being that the driver concerned has not been involved in a blameworthy accident, nor been prosecuted for any traffic offence in the preceding twelve month period.

- The production of posters depicting potentially hazardous driving situations which can be used by members of the public, user groups such as schools and by operators with the purpose of educating drivers. These posters are distributed free of charge and in 2025 continue to be available on the Charity's website with the ability to download and print off as required.

- Sponsoring of industry events to promote the safe driving awards was continued during 2025. As a result the charity provided grants to a scheme aimed at promoting the bus industry and in particular safe driving, namely the Bus Driver of the Year.

Public benefit
All these activities are designed to encourage safe driving for the public benefit of reducing accidents, injuries and deaths on the roads. In addition, safe driving produces health benefits for the general public by means of reducing fuel usage and emissions.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

During 2025 the board instituted a strategy consisting of three distinct work streams. All programmes promoted ROSCO's Safe Driving Scheme's awards as the UK-wide standard for bus drivers' safety records.

Stakeholder Engagement - Starting with the recruitment of three directors (Stevie Payne, Unite the Union; Jane Cole, ALBUM's representative and Ruth Graham, Partner at DWF Legal Services), ROSCO has been able to grow its stakeholder network. During 2025, the board held discussions with those mayoral combined authorities that want to have ROSCO reward and recognise safe bus driving. This work stream added almost 3,000 to ROSCO's driver membership.

Raising ROSCO's Public Profile - From July 2025, Bees Marketing has produced promotional material for ROSCO's 70th Anniversary. It has raised ROSCO's bus industry profile by generating content for social media channels as well as using trade publications. The PR campaign connected ROSCO's history, its safety objectives, sponsorship of Bus Driver of the Year 2025 and UK Bus Awards 2025 and the availability of 70th Anniversary badges for distribution in 2026. At present the pipeline of new operators making enquiries for membership is encouraging and could increase our membership by another 2,000 drivers in 2026.

Public Benefits - ROSCO is focussed on road safety, seeking to reduce the number of road collisions, especially those that cause injury to the public and loss of life. A bus driver that is conscious of their responsibilities and recognised for safe driving has a highly positive effect on road safety. In addition, we have posters including for cyclists, mobile phone users and bus drivers that set out best practise. We have joined Government interest groups, working parties, produced a School Transport safety video and donated to Transaid. In 2025, ROSCO became an associate member of the Association of Local Bus Managers (ALBUM) and the Confederation of Passenger Transport (CPT) seeking to influence their understanding of road collisions.

Financial review

ROSCO traded with a small profit of £396 in 2025 despite promoting its 70th Anniversary and returning to sponsoring an award at the UK Bus Awards. Income rose by £7,156 or 12.3% compared with 2024.

There was a stock provision made for the impairment of the value of the stock of badges. The board believes that the average driver's career is shorter and some of the badge stock will not be needed.

Year on year the company's cash at bank fell by £4,125 and trade debtors rose by a similar amount. £6,400 was spent on badges commemorating ROSCO's 70th Anniversary and these are shown in the stock balance.

Plans for future periods

The board is looking at ways to invest in the Safe Driving Scheme aiming to increase bus drivers' sense of having a career with evidenced achievements. These options include offering badges rather than diplomas to drivers, changing the rules so that drivers will qualify for higher value badges on an aggregate basis rather than consecutive years and digital badges for drivers' social media accounts.

Many bus drivers enter the Bus Driver of the Year competition, starting with depot-based competitions and ending with the national final held in Blackpool. ROSCO has for many years proudly sponsored an award for drivers of those operators that are members of our Safe Driving Scheme, and we will continue to support this excellent competition in 2026.

In 2025, ROSCO resumed its sponsorship at the UK Bus Awards. This raised our industry profile, and for 2026 we are going further by widening the award's scope to be the 'ROSCO Safety Award'. A PR campaign to invite entries from bus company's operational departments began in May 2026. We plan to showcase entries on our website to share safety initiatives so that bus staff will be recognised and rewarded for their work.

The trustees' annual report and the strategic report were approved on 27 August 2026 and signed on behalf of the board of trustees by:



Mr J A Burch - Chair
Trustee

The Road Operators' Safety Council

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Road Operators' Safety Council

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of The Road Operators' Safety Council ('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

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.

Mr K C Varney - ACMA of Varney Barfield & Co.
Independent Examiner

6 Corunna Court
Corunna Road
Warwick
CV34 5HQ

27 August 2026

The Road Operators' Safety Council

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Charitable activities	5	65,218	**65,218**	58,062
Total income		65,218	**65,218**	58,062
Expenditure				
Expenditure on charitable activities	6	64,822	**64,822**	48,995
Total expenditure		64,822	**64,822**	48,995
Net income and net movement in funds		396	**396**	9,067
Reconciliation of funds				
Total funds brought forward		111,808	**111,808**	102,741
Total funds carried forward		112,204	**112,204**	111,808

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

The notes on pages 9 to 13 form part of these financial statements.

The Road Operators' Safety Council

Company Limited by Guarantee

Balance Sheet

31 December 2025

	Note	2025 £	£	2024 £	£
Fixed assets					
Tangible fixed assets	10		1,818		2,479
Current assets					
Stocks		14,869		13,883	
Debtors	11	8,473		3,148	
Cash at bank and in hand		92,700		96,825	
		116,042		113,856	
Creditors: amounts falling due within one year	12	5,656		4,527	
Net current assets			110,386		109,329
Total assets less current liabilities			112,204		111,808
Net assets			112,204		111,808
Funds of the charity					
Unrestricted funds			112,204		111,808
Total charity funds	13		112,204		111,808

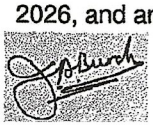
For the year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 27 August 2026, and are signed on behalf of the board by:



Mr J A Burch - Chair
Trustee

The Road Operators' Safety Council

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England & Wales and a registered charity in England and Wales. The address of the registered office is 6 Corunna Court, Corunna Road, Warwick, CV34 5HQ.

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.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

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

Disclosure exemptions

Under the criteria in FRS 102 this charity is a small entity. As such no statement of cashflows has been presented.

The charity is a public benefit entity

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 unrestricted funds earmarked by the trustees for particular future projects or commitments.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. Accounting policies *(continued)*

Resources expended

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:

- expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories or individual charitable activities reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. No tangible assets are carried at revalued amounts.

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:

Office equipment	-	25% straight line

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

4. Limited by guarantee

The Road Operators' Safety Council is a company limited by guarantee and accordingly does not have any share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Income from charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Safe driver awards entry fees	65,218	**65,218**	58,062	58,062

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2025**	Total fund 2024
	£	£	**£**	£
Safe driver awards	9,437	–	**9,437**	4,990
Promotion of road safety	13,167	–	**13,167**	4,632
Governance costs	–	42,218	**42,218**	39,373
	22,604	42,218	**64,822**	48,995

7. Analysis of support costs

	Analysis of support costs	**Total 2025**	Total 2024
	£	**£**	£
Accountancy fees	4,050	**4,050**	3,400
Insurance	420	**420**	317
Administration costs	32,776	**32,776**	32,500
Board meetings	4,644	**4,644**	3,156
Other office costs	328	**328**	–
	42,218	**42,218**	39,373

8. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**3,700**	3,400

9. Trustee remuneration and expenses

No salaries or wages have been paid to employees, including members of the board, during the year. 9 directors served during the year (2024: 6)

During the year 7 (2024: 6) Directors were reimbursed expenses totalling £3,920 (2024: £2,444) in relation to travel and subsistence costs incurred whilst carrying out duties on behalf of the charity.

10. Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 January 2025 and 31 December 2025	6,533	6,533
Depreciation		
At 1 January 2025	4,054	4,054
Charge for the year	661	661
At 31 December 2025	4,715	4,715
Carrying amount		
At 31 December 2025	1,818	1,818
At 31 December 2024	2,479	2,479

11. Debtors

	2025 £	2024 £
Trade debtors	5,867	769
Prepayments and accrued income	1,523	95
Other debtors	1,083	2,284
	8,473	3,148

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,081	452
Accruals and deferred income	4,575	4,075
	5,656	4,527

13. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025 £	Income £	Expenditure £	At 31 December 2025 £
General funds	79,308	65,218	(64,822)	**79,704**
Award fund	32,500	–	–	**32,500**
	111,808	65,218	(64,822)	**112,204**

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
General funds	70,241	58,062	(48,995)	79,308
Award fund	32,500	–	–	32,500
	102,741	58,062	(48,995)	111,808

14. Fund description

The Award fund relates to reserves retained by the charity so as to cover the cost of long service awards issued under the safe driver scheme. This fund will only be required if the charity ceases to exist because long service awards are issued in the year after the driver becomes entitled to the award. As such the cost of these awards is usually covered by income in that following year. If the charity were to cease there would be no following year and no income, so the Award fund would be utilised.

15. Related parties

During the year, Transport Partners Ltd invoiced the charity £43,203 (2024: £37,646) in respect of administration support work and other expenses incurred on behalf of the charity. Mr A Edmondson, who was secretary of the charity until 31/12/2025, is the sole director of Transport Partners Ltd. At the end of the year £44 (2024: £452) was owed to Transport Partners Ltd.

As part of the relationship, Transport Partners Ltd also holds a cash float amounting to £500. This is used for expenses incurred on behalf of the charity which are then recharged as part of the invoicing process, thus returning the float balance to £500. This amount is included within other debtors.