

Charity number: 1005716
Company number: 2633594

Lydney Dial A Ride and Community Transport
Trustees' report and financial statements
for the year ended 31 March 2021

Lydney Dial A Ride and Community Transport

Legal and administrative information

Charity number 1005716

Company registration number 2633594

Business address The Bus station
Lydney
Gloucestershire
GL15 5PE

Registered office The Bus Station
Lydney
Gloucestershire
GL15 5PE

Trustees D. R. Eiddle
M. J. Green
M. J. Bowring
R.W.O Edge

Secretary Mr. M. J. Green

Accountants Oversby & Company
Unit 1C
Crucible Close
Coleford
Gloucestershire
GL16 8RE

Bankers Nat West PLC.
Newern Street
Lydney
Gloucestershire

Virgin Money PLC
Jubilee House
Gosforth
Newcastle Upon Tyne
ne3,4PL

Lydney Dial A Ride and Community Transport

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2021

We provided home to school transport for children who are disabled, or who have special needs, on behalf of Gloucestershire County Council. Whilst mainstream schools were asked to close, schools for special education needs children were asked to remain open from the second lockdown onwards. Although many parents chose not to send their children to school, others did require transport. Working closely with Gloucestershire County Council, along with our drivers and passenger assistants, we provided transport when required, responded daily to the needs of the children and the school, and maintained 'bubbles' to ensure all were transported safely.

The Forest Community Transport Rural Bus Routes continued without a break. It became a lifeline for those with no other means to access public transport, to go to essential food shops and local amenities.

The two Charity shops have seen long periods of closure. Classed as non-essential, they have closed for all three of the national lockdowns. A positive factor has been the increase in donations. Because people were told to stay at home, many took the opportunity to declutter and donations have flowed in once the shops have been allowed to reopen.

This year has been one of survival. With many staff and volunteers in the vulnerable categories due to age or ailments, due consideration had to be given to working practices, staff shielding and availability. Our thanks must go to each and every one of them, they have been outstanding throughout this unprecedented event and their commitment to the Charity has been humbling.

Confidence in public transport in general remains low and it will be a priority of the Directors and the Management to promote the Charity throughout 2021 and beyond. We are expecting a very slow return to normal and it may take many months before groups, lunch clubs and day-care centres begin to open their doors once more. To help with this the Charity must continue to operate in a lean and efficient manner.

The Directors would like to express their gratitude to all the staff and volunteers for their tireless efforts in providing this valuable service throughout the year. Thanks also to our funding providers for their continued support.

Lydney Dial A Ride and Community Transport

Independent examiner's report to the trustees on the unaudited financial statements of Lydney Dial A Ride and Community Transport.

I report on the accounts of Lydney Dial A Ride and Community Transport for the year ended 31 March 2021 set out on pages 2 to 15.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees 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 the Trust's Accounts carried out under section 145 of the 2011 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.


Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr. Daniel John Oversby

A.C.P.A.

Independent examiner

Unit 1C

Crucible Close

Coleford

Gloucestershire

GL16 8RE

Lydney Dial A Ride and Community Transport

Income and expenditure account

For the year ended 31 March 2021

	Notes	2021 £	2020 £
Income			
Net gains from disposal of income fund fixed assets		443,245	490,042
		3,896	-
Total income		<u>447,141</u>	<u>490,042</u>
Operating expenditure		(461,834)	(497,193)
Operating deficit		<u>(14,693)</u>	<u>(7,151)</u>
Other income			
Interest receivable and similar income		581	-
		<u>581</u>	<u>-</u>
Retained deficit for the financial year		<u>(14,112)</u>	<u>(7,151)</u>

The notes on pages 11 to 15 form an integral part of these financial statements.

Lydney Dial A Ride and Community Transport

Balance sheet as at 31 March 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	9		31,303		45,936
Current assets					
Debtors	10	14,032		52,497	
Cash at bank and in hand		143,301		108,520	
		<u>157,333</u>		<u>161,017</u>	
Creditors: amounts falling due within one year	11	(11,035)		(15,239)	
Net current assets			<u>146,298</u>		145,778
Net assets			<u>177,601</u>		<u>191,714</u>
Funds	12				
Restricted income funds			119,086		112,341
Unrestricted income funds			58,515		79,372
Total funds			<u>177,601</u>		<u>191,713</u>

The Balance Sheet continues on the following page.

The notes on pages 11 to 15 form an integral part of these financial statements.

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on the 16th July 2014.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2021

5. Other incoming resources

	Unrestricted funds £	2021 Total £	2020 Total £
Gain on disposal of tangible fixed assets	3,896	3,896	-
Fuel Rebate	9,617	9,617	10,060
Other Chargeable	4,238	4,238	5,803
Rental Income	6,000	6,000	6,000
	<u>23,751</u>	<u>23,751</u>	<u>21,863</u>

6. Net outgoing resources for the year

	2021 £	2020 £
Net outgoing resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	11,429	15,193
and after crediting:		
Profit on disposal of tangible fixed assets	3,896	-
	<u>11,429</u>	<u>15,193</u>

7. Employees

Employment costs

	2021 £	2020 £
Wages and salaries	338,660	327,097
No employee received emoluments of more than £60,000 (2020 : None).		

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2021 Number	2020 Number
Management & Administration	5	5
Drivers & Passenger Assistants	24	26
Shop Staff	4	4
	<u>33</u>	<u>35</u>

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2021

12. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2021 as represented by:			
Current assets	58,515	119,086	177,601
	<u>58,515</u>	<u>119,086</u>	<u>177,601</u>

13. Unrestricted funds

	At 1st April 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 31st March 2021 £
General Funds	<u>79,372</u>	<u>447,722</u>	<u>(461,834)</u>	<u>(6,745)</u>	<u>58,515</u>

Purposes of unrestricted funds

Running cost funds

14. Restricted funds

	At 1st April 2020 £	Transfers £	At 31st March 2021 £
Redundancy Funds	<u>112,341</u>	<u>6,745</u>	<u>119,086</u>

Purposes of restricted funds

Estimated costs of Redundancies and associated expenses relating to the closure of the business.

Lydney Dial A Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2021

	2021 £	2020 £
Charitable activities		
Activity 1		
<i>Activities undertaken directly</i>		
Activity1 - Direct - Staff - Wages & Salaries	304,116	287,109
Activity1 - Direct - Establishment - Rates & water	625	725
Activity1 - Direct - Establishment - Light & heat	2,704	1,993
Activity1 - Direct - Establishment - Rep. & main.	5,339	4,753
Activity1 - Direct - Establishment - Insurance	16,990	17,564
Activity1 - Direct - Establishment - Other	1,483	811
Activity1 - Direct - Motor vehicle expenses	16,209	37,085
Activity1 - Direct - Other motor & travel expenses	38,112	55,698
Activity1 - Direct - Professional - Legal fees	386	1,428
Activity1 - Direct - Office expenses - Telephone	1,718	1,647
Activity1 - Direct - Office expenses - Other	9,212	10,884
Activity1 - Direct - Depreciation & impairment	11,429	15,193
	<u>408,323</u>	<u>434,890</u>
<i>Support costs</i>		
Activity1 - Support - Office expenses - Other	174	-
	<u>174</u>	<u>-</u>
Activity 1 total expenditure	<u>408,497</u>	<u>434,890</u>
Total charitable activity expenditure	<u>408,497</u>	<u>434,890</u>
Governance costs		
<i>Activities undertaken directly</i>		
Professional - Accountancy fees	1,340	1,391
Office expenses - Other	3	(1)
	<u>1,343</u>	<u>1,390</u>
Total governance costs	<u>1,343</u>	<u>1,390</u>
Net incoming/(outgoing) resources for the year	<u>(90,873)</u>	<u>(86,601)</u>

Lydney Dial A Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2021

Fundraising trading:			
cost of goods sold and other costs			
<i>Shop costs</i>			
Shop costs - Staff - Wages & salaries	34,544		39,988
Shop costs - Establishment - Rent	13,125		13,500
Shop costs - Establishment - Rates & water	87		1,788
Shop costs - Establishment - Light & heat	806		1,346
Shop costs - Establishment - Repairs & maintenance	2,420		31
Shop costs - Establishment - Insurance	126		177
Shop costs - Establishment - Other	200		3,360
Shop costs - Office expenses - Telephone	288		259
Shop costs - Office expenses - Other	401		464
	<u>51,997</u>		<u>60,913</u>
Total fundraising trading		<u>51,997</u>	<u>60,913</u>
cost of goods sold and other costs		<u>51,997</u>	<u>60,913</u>
Total costs of generating funds		<u>51,997</u>	<u>60,913</u>