

Charity number: 1005716
Company number: 2633594

Lydney Dial A Ride and Community Transport
Trustees' report and financial statements
for the year ended 31 March 2022

Lydney Dial A Ride and Community Transport

Contents

	Page
Legal and administrative information	1
Trustees' report	2 - 4
Independent examiners' report	5
Statement of financial activities	6
Income and expenditure account	7
Intentionally Blank	8
Balance sheet	9 - 10
Notes to the financial statements	11 - 15

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. Biddle 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. Newerne 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 2022

The trustees present their report and the financial statements for the year ended 31 March 2022. The trustees, who are also directors of Lydney Dial A Ride and Community Transport for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The principle objective of the Company is to promote the welfare of the elderly, handicapped and people with disabilities, to prevent social isolation and for such other purposes for the benefit of Lydney, Coleford and Cinderford and the surrounding areas of the South Forest and in furtherance of this, to operate a transport service.

The transport service is provided by means of 12 minibuses. The fleet has been reduced by one vehicle that had become beyond economic repair. The vehicles have been adapted to carry wheelchair passengers and operate five days a week from 9am. to 4.30pm.

We employ 33 staff, including 24 drivers and passenger assistants, 4 administrators, 4 shop staff and a manager. The majority of the staff are employed part-time and new members of staff are now recruited on a relief basis. Staff hours have continued to be monitored throughout the year to ensure cost savings can be made where feasible.

This year has continued to present challenges. The organisation is still in recovery following the global pandemic. In addition, there has been an adverse effect from the dramatic rise in the cost of fuel and availability of parts within the motor industry. Substantial increases in the minimum wage in recent years have encouraged even more focus on staffing levels.

Dial a Ride passenger numbers are making a slow but steady recovery. However, significantly fewer journeys have been made when compared to 2019/2020. Those passengers that are returning are frailer and require more time and care from the drivers, which has meant a reduction in the number of bookings that can be allocated.

The organisation continues to provide home to school transport to over 35 children with Special Educational Needs. Strong relationships with the families and Hearts of the Forest school are promoted, to provide a safe and welcoming space at the beginning and end of the school day.

The small but dedicated group of volunteer drivers completed 789 journeys this year, 80% of which were for hospital appointments. More voluntary car drivers are needed urgently. As the criteria for free hospital transport become narrower, more people require alternative transport to attend their medical appointments.

Rural bus routes continue to be an important activity as the commercial bus operators pull out of the rural transport network. Seven are operated in total, including a new route from Newnham to Littledean and Cinderford.

The Charity shops have helped with raising awareness of the Charity. The Cinderford shop has shown good signs of recovery following the pandemic but the Lydney shop is taking longer to return to its pre-pandemic level.

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

**Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2022**

Lydney Dial A Ride and Community Transport

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2022

Statement of trustees' responsibilities

The trustees (who are also directors of Lydney Dial A Ride and Community Transport for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board



Mr. M. J. Green

Secretary

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 2022 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.

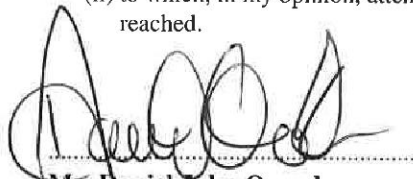
Basis of independent examiner's statement

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

Statement of financial activities

For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	108,441	-	108,441	159,867
Activities for generating funds	3	327,175	-	327,175	263,523
Investment income	4	36	-	36	581
Other incoming resources	5	19,308	-	19,308	23,751
Total incoming resources		<u>454,960</u>	<u>-</u>	<u>454,960</u>	<u>447,722</u>
Resources expended					
Staff costs	7	301,020	-	301,020	338,660
Establishment costs		36,249	-	36,249	43,905
Motor and travelling expenses		76,384	-	76,384	54,321
Accountancy fees		1,200	-	1,200	1,340
Legal and professional fees		590	-	590	386
Communications and IT		1,948	-	1,948	2,006
Other office expenses		22,261	-	22,261	9,790
Depreciation and impairment		19,574	-	19,574	11,429
Total resources expended		<u>459,226</u>	<u>-</u>	<u>459,226</u>	<u>461,837</u>
Total funds brought forward		<u>58,515</u>	<u>119,086</u>	<u>177,601</u>	<u>191,713</u>
Total funds carried forward		<u>54,249</u>	<u>119,086</u>	<u>173,335</u>	<u>177,598</u>

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

Lydney Dial A Ride and Community Transport

Income and expenditure account

For the year ended 31 March 2022

	Notes	2022 £	2021 £
Income		454,387	443,245
Net gains from disposal of income fund fixed assets		537	3,896
Total income		<u>454,924</u>	<u>447,141</u>
Operating expenditure		(459,226)	(461,837)
Operating deficit		(4,302)	(14,696)
Other income			
Interest receivable and similar income		36	581
		<u>36</u>	<u>581</u>
Retained deficit for the financial year		<u>(4,266)</u>	<u>(14,115)</u>

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

Lydney Dial A Ride and Community Transport

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 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	9		55,616		31,302
Current assets					
Debtors	10	33,027		14,032	
Cash at bank and in hand		99,760		143,300	
		<u>132,787</u>		<u>157,332</u>	
Creditors: amounts falling due within one year	11	<u>(15,068)</u>		<u>(11,036)</u>	
Net current assets			<u>117,719</u>		<u>146,296</u>
Net assets			<u>173,335</u>		<u>177,598</u>
Funds	12				
Restricted income funds			119,086		119,086
Unrestricted income funds			54,249		58,515
Total funds			<u>173,335</u>		<u>177,601</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

Balance sheet (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 March 2022

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2022.

(c) that we acknowledge our responsibilities for:

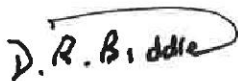
(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the board on and signed on its behalf by

D. R. Biddle
Director



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 2022

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 2022

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	10% Straight Line
Fixtures, fittings and equipment	-	20% Straight Line
Motor vehicles	-	25% Reducing Balance

2. Voluntary income

	Unrestricted funds £	2022 Total £	2021 Total £
Donations	2,856	2,856	6,786
Grants receivable	105,585	105,585	89,150
COVID 19 & JRS Grants	-	-	63,931
	<u>108,441</u>	<u>108,441</u>	<u>159,867</u>

3. Activities for generating funds

	Unrestricted funds £	2022 Total £	2021 Total £
Shop income	57,436	57,436	24,863
Fares	100,324	100,324	73,769
Tenders	159,415	159,415	164,891
Oth. activities for generating funds income type 4	10,000	10,000	-
	<u>327,175</u>	<u>327,175</u>	<u>263,523</u>

4. Investment income

	Unrestricted funds £	2022 Total £	2021 Total £
Bank interest receivable	36	36	581
	<u>36</u>	<u>36</u>	<u>581</u>

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2022

5. Other incoming resources

	Unrestricted funds £	2022 Total £	2021 Total £
Gain on disposal of tangible fixed assets	537	537	3,896
Fuel Rebate	9,139	9,139	9,617
Other Chargeable	3,632	3,632	4,238
Rental Income	6,000	6,000	6,000
	<u>19,308</u>	<u>19,308</u>	<u>23,751</u>

6. Net outgoing resources for the year

	2022 £	2021 £
Net outgoing resources is stated after charging: Depreciation and other amounts written off tangible fixed assets	<u>19,575</u>	<u>11,429</u>
and after crediting: Profit on disposal of tangible fixed assets	<u>537</u>	<u>3,896</u>

7. Employees

Employment costs	2022 £	2021 £
Wages and salaries	<u>301,020</u>	<u>338,660</u>
No employee received emoluments of more than £60,000 (2021 : 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:

	2022 Number	2021 Number
Management & Administration	5	5
Drivers & Passenger Assistants	24	24
Shop Staff	4	4
	<u>33</u>	<u>33</u>

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2022

8. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

9. Tangible fixed assets	Fixtures, Plant and fittings and machinery		Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	7,419	31,102	482,472	520,993
Additions	-	-	44,000	44,000
Disposals	-	-	(33,685)	(33,685)
At 31 March 2022	<u>7,419</u>	<u>31,102</u>	<u>492,787</u>	<u>531,308</u>
Depreciation				
At 1 April 2021	7,287	29,959	452,444	489,690
Charge for the year	66	229	19,280	19,575
On disposals	-	-	(33,572)	(33,572)
At 31 March 2022	<u>7,353</u>	<u>30,188</u>	<u>438,152</u>	<u>475,693</u>
Net book values				
At 31 March 2022	<u>66</u>	<u>914</u>	<u>54,635</u>	<u>55,615</u>
At 31 March 2021	<u>132</u>	<u>1,143</u>	<u>30,028</u>	<u>31,304</u>

10. Debtors

	2022 £	2021 £
Trade debtors	38,696	27,143
Other debtors	(5,669)	(13,111)
	<u>33,027</u>	<u>14,032</u>

11. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	8,922	6,876
Other taxes and social security	4,947	3,010
Accruals and deferred income	1,200	1,150
	<u>15,069</u>	<u>11,036</u>

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2022

12. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 March 2022 as represented by:		
Tangible fixed assets	55,616	55,616
Current assets	132,787	132,787
Current liabilities	(15,068)	(15,068)
	<u>173,335</u>	<u>173,335</u>

13. Unrestricted funds

	At 1st April 2021 £	Incoming resources £	Outgoing resources £	At 31st March 2022 £
General Funds	<u>58,515</u>	<u>454,960</u>	<u>(459,226)</u>	<u>54,249</u>

Purposes of unrestricted funds

Running cost funds

14. Restricted funds

	At 1st April 2021 £	At 31st March 2022 £
Redundancy Funds	<u>119,086</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

The following pages do not form part of the statutory accounts.

Lydney Dial A Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2022

	2022 £	2021 £
Charitable activities		
Activity 1		
<i>Activities undertaken directly</i>		
Activity1 - Direct - Staff - Wages & Salaries	260,683	304,116
Activity1 - Direct - Establishment - Rent	20	-
Activity1 - Direct - Establishment - Rates & water	812	625
Activity1 - Direct - Establishment - Light & heat	2,746	2,704
Activity1 - Direct - Establishment - Rep. & maint.	5,234	5,339
Activity1 - Direct - Establishment - Insurance	9,876	16,990
Activity1 - Direct - Establishment - Other	-	1,483
Activity1 - Direct - Motor vehicle expenses	34,544	16,209
Activity1 - Direct - Other motor & travel expenses	41,840	38,112
Activity1 - Direct - Professional - Legal fees	590	386
Activity1 - Direct - Office expenses - Telephone	1,635	1,718
Activity1 - Direct - Office expenses - Other	11,397	9,212
Activity1 - Direct - Depreciation & impairment	19,574	11,429
	<u>388,951</u>	<u>408,323</u>
<i>Support costs</i>		
Activity1 - Support - Office expenses - Other	10,000	174
	<u>10,000</u>	<u>174</u>
Activity 1 total expenditure	<u>398,951</u>	<u>408,497</u>
Total charitable activity expenditure	<u>398,951</u>	<u>408,497</u>
Governance costs		
<i>Activities undertaken directly</i>		
Professional - Accountancy fees	1,200	1,340
Office expenses - Other	(2)	3
	<u>1,198</u>	<u>1,343</u>
Total governance costs	<u>1,198</u>	<u>1,343</u>
Net incoming/(outgoing) resources for the year	<u>(81,022)</u>	<u>(93,565)</u>

Lydney Dial A Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2022

	2022		2021	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Donations		2,856		6,786
Grants receivable		105,585		89,150
COVID 19 & JRS Grants		-		63,931
		<u>108,441</u>		<u>159,867</u>
<i>Activities for generating funds</i>				
Shop income		57,436		24,863
Fares		100,324		73,769
Tenders		159,415		164,891
Oth. activities for generating funds income type 4		10,000		-
		<u>327,175</u>		<u>263,523</u>
<i>Investment income</i>				
Bank interest receivable		36		581
		<u>36</u>		<u>581</u>
Total incoming resources from generating funds		<u>435,652</u>		<u>423,971</u>
Other incoming resources				
Gain on disposal of tangible fixed assets		537		3,896
Fuel Rebate		9,139		9,617
Other Chargeable		3,632		4,238
Rental Income		6,000		6,000
		<u>19,308</u>		<u>23,751</u>
Total incoming resources		<u>454,960</u>		<u>447,722</u>
Resources expended				
Costs of generating funds:				

Lydney Dial A Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2022

Fundraising trading:

cost of goods sold and other costs

Shop costs

Shop costs - Staff - Wages & salaries	40,337	34,544
Shop costs - Establishment - Rent	13,125	13,125
Shop costs - Establishment - Rates & water	475	87
Shop costs - Establishment - Light & heat	970	806
Shop costs - Establishment - Repairs & maintenance	2,874	2,420
Shop costs - Establishment - Insurance	117	126
Shop costs - Establishment - Other	-	200
Shop costs - Office expenses - Telephone	313	288
Shop costs - Office expenses - Other	864	401

59,075

51,997

Total fundraising trading

cost of goods sold and other costs

59,075

51,997

Total costs of generating funds

59,075

51,997

