

Charity number: 1005716
Company number: 2633594

Lydney Dial A Ride and Community Transport
Trustees' report and financial statements
for the year ended 31 March 2025

Lydney Dial A Ride and Community Transport

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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	M. J. Green N. W. Penny M. J. Bowring R.W.O Edge I Spencer P. A. Smith
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 2025

The trustees present their report and the financial statements for the year ended 31 March 2025. 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.

Lydney Dial-A-Ride and Community Transport is a company limited by guarantee and a registered charity (Charity Number 1005716). The governing documents are the Memorandum and Articles of Association.

Dial-A-Ride Service: In the financial year 2024/25, we completed 7,642 passenger journeys, a slight decrease from the previous year. We have observed an increase in passengers with dementia and those using mobility aids such as walking sticks, rollators, and wheelchairs.

Special Education Needs Home to School Transport: We maintained eight Home to School routes, transporting 39 special education needs children daily, despite losing one route in the summer

Volunteer Car Service: Our volunteers completed 906 car journeys, providing essential transport for medical appointments. We held our annual volunteer meeting in February to thank and support our volunteers.

Rural Bus Routes: We continued to operate eight rural bus routes in collaboration with Gloucestershire County Council, serving areas with limited or no other bus services

The Robin - Demand Responsive Transport: We retained the right to operate The Robin, completing 17,933 journeys this year. This service has been well-received and continues to grow in popularity.

Charity Shops: Our charity shops faced challenging trading conditions, particularly in Lydney. However, the Cinderford shop showed more consistent performance. These shops play a crucial role in promoting our charity and services.

This year, we received both unrestricted and restricted funds, including grants for minibus purchases and passenger trips. We extend our gratitude to our supporters, including West Dean Parish Council, Florence Shute, Tesco, Barnwood Trust, Bernard Sunley Foundation, and Bruce Wake Charitable Trust.

Plans for future periods

We aim to continue expanding our services to meet the growing needs of our community. We are actively seeking more volunteers to support our Volunteer Car Service and exploring opportunities to enhance our charity shops' performance.

Lydney Dial A Ride and Community Transport

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2025

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 2025 set out on pages 2 to 14.

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 Trust's Accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions issued 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 Charitieshave 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

14/1/2025

Lydney Dial A Ride and Community Transport

Statement of financial activities

For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	156,767	84,279	241,046	169,324
Activities for generating funds	3	683,671	-	683,671	659,550
Investment income	4	845	-	845	154
Other incoming resources	5	42,874	-	42,874	22,507
Total incoming resources		<u>884,157</u>	<u>84,279</u>	<u>968,436</u>	<u>851,535</u>
Resources expended					
Staff costs	7	566,825	-	566,825	473,375
Establishment costs		48,783	-	48,783	53,857
Motor and travelling expenses		139,636	-	139,636	142,951
Accountancy fees		1,400	-	1,400	1,460
Legal and professional fees		16,175	-	16,175	18,365
Communications and IT		3,513	-	3,513	3,508
Other office expenses		25,406	-	25,406	4,475
Depreciation and impairment		37,743	-	37,743	18,754
Total resources expended		<u>839,481</u>	<u>-</u>	<u>839,481</u>	<u>716,745</u>
Total funds brought forward		164,155	173,750	337,905	203,115
Total funds carried forward		<u>208,831</u>	<u>258,029</u>	<u>466,860</u>	<u>337,905</u>

The notes on pages 10 to 14 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 2025

	Notes	2025 £	2024 £
Income		965,329	851,381
Net gains from disposal of income fund fixed assets		2,262	-
Total income		<u>967,591</u>	<u>851,381</u>
Operating expenditure		(839,481)	(716,745)
Operating surplus		<u>128,110</u>	<u>134,636</u>
Other income			
Interest receivable and similar income		845	154
		<u>845</u>	<u>154</u>
Retained surplus for the financial year		<u><u>128,955</u></u>	<u><u>134,790</u></u>

The notes on pages 10 to 14 form an integral part of these financial statements.

Lydney Dial A Ride and Community Transport

Balance sheet as at 31 March 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	9		188,720		53,205
Current assets					
Debtors	10	80,579		54,315	
Cash at bank and in hand		322,185		261,812	
		<u>402,764</u>		<u>316,127</u>	
Creditors: amounts falling due within one year	11	(124,623)		(31,427)	
Net current assets			<u>278,141</u>		<u>284,700</u>
Net assets			<u>466,861</u>		<u>337,905</u>
Funds	12				
Restricted income funds			268,701		173,750
Unrestricted income funds			198,160		164,155
Total funds			<u>466,861</u>		<u>337,905</u>

The Balance Sheet continues on the following page.

The notes on pages 10 to 14 form an integral part of these financial statements.

Lydney Dial A Ride and Community Transport

The notes on pages 10 to 14 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 2025

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 2025.

(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 FRS 102 and the Charities SORP (FRS 102).

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

M. J. Green
Director



The notes on pages 10 to 14 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 2025

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 102 (FRS 102), the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP – FRS 102) applicable in the UK and Republic of Ireland.

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 2025

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 £	Restricted funds £	2025 Total £	2024 Total £
Donations	2,418	-	2,418	4,241
Grants receivable	154,349	84,279	238,628	165,083
	<u>156,767</u>	<u>84,279</u>	<u>241,046</u>	<u>169,324</u>

3. Activities for generating funds

	Unrestricted funds £	2025 Total £	2024 Total £
Shop income	69,919	69,919	78,208
Fundraising events	130	130	25,361
Fares	163,568	163,568	337,732
Tenders	450,054	450,054	218,249
	<u>683,671</u>	<u>683,671</u>	<u>659,550</u>

4. Investment income

	Unrestricted funds £	2025 Total £	2024 Total £
Bank interest receivable	845	845	154
	<u>845</u>	<u>845</u>	<u>154</u>

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2025

5. Other incoming resources

	Unrestricted funds £	2025 Total £	2024 Total £
Gain on disposal of tangible fixed assets	2,262	2,262	-
Fuel Rebate	11,816	11,816	14,572
Other Chargeable	24,096	24,096	1,935
Rental Income	4,700	4,700	6,000
	<u>42,874</u>	<u>42,874</u>	<u>22,507</u>

6. Net incoming resources for the year

	2025 £	2024 £
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	<u>37,743</u>	<u>18,754</u>
and after crediting:		
Profit on disposal of tangible fixed assets	<u>2,262</u>	<u>-</u>

7. Employees

Employment costs

	2025 £	2024 £
Wages and salaries	<u>566,825</u>	<u>473,375</u>

No employee received emoluments of more than £60,000 (2024 : 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:

	2025 Number	2024 Number
Management & Administration	5	5
Drivers & Passenger Assistants	31	31
Shop Staff	4	4
	<u>40</u>	<u>40</u>

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2025

8. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010 and Income Tax Act 2007. Accordingly, there is no taxation charge in these accounts.

9. Tangible fixed assets	Plant and machinery		Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2024	7,419	31,102	527,132	565,653	
Additions	-	-	176,996	176,996	
Disposals	-	-	(21,000)	(21,000)	
At 31 March 2025	<u>7,419</u>	<u>31,102</u>	<u>683,128</u>	<u>721,649</u>	
Depreciation					
At 1 April 2024	7,419	30,517	474,513	512,449	
Charge for the year	-	117	37,626	37,743	
On disposals	-	-	(17,262)	(17,262)	
At 31 March 2025	<u>7,419</u>	<u>30,634</u>	<u>494,877</u>	<u>532,930</u>	
Net book values					
At 31 March 2025	-	468	188,251	188,719	
At 31 March 2024	-	585	52,619	53,205	

10. Debtors

	2025	2024
	£	£
Trade debtors	64,318	44,518
Other debtors	16,261	9,797
	<u>80,579</u>	<u>54,315</u>

11. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	111,273	19,713
Other taxes and social security	7,451	5,814
Accruals and deferred income	5,900	5,900
	<u>124,624</u>	<u>31,427</u>

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2025

12. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2025 as represented by:			
Tangible fixed assets	110,144	78,576	188,720
Investment assets	-	179,453	179,453
Current assets	98,683	-	98,683
	<u>208,827</u>	<u>258,029</u>	<u>466,856</u>

13. Unrestricted funds

	At 1st April 2024 £	Incoming resources £	Outgoing resources £	At 31st March 2025 £
General Funds	<u>164,155</u>	<u>884,158</u>	<u>(839,481)</u>	<u>208,832</u>

Purposes of unrestricted funds

Running cost funds

14. Restricted funds

	At 1st April 2024 £	Incoming resources £	At 31st March 2025 £
Redundancy Funds	<u>173,750</u>	<u>84,279</u>	<u>258,029</u>

Purposes of restricted funds

The reserves are held to support the future running and stability of the Charity and to cover the 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 2025

	2025 £	2024 £
Charitable activities		
Activity 1		
<i>Activities undertaken directly</i>		
Activity1 - Direct - Staff - Wages & Salaries	418,805	337,792
Activity1 - Direct - Establishment - Rent	872	147
Activity1 - Direct - Establishment - Rates & water	-	696
Activity1 - Direct - Establishment - Light & heat	707	5,620
Activity1 - Direct - Establishment - Rep. & maint.	6,036	5,502
Activity1 - Direct - Establishment - Insurance	16,285	19,184
Activity1 - Direct - Motor vehicle expenses	37,588	39,563
Activity1 - Direct - Other motor & travel expenses	69,200	74,442
Activity1 - Direct - Professional - Legal fees	13,895	15,301
Activity1 - Direct - Office expenses - Telephone	1,184	1,848
Activity1 - Direct - Office expenses - Other	22,319	1,247
Activity1 - Direct - Depreciation & impairment	37,743	18,754
	<u>624,634</u>	<u>520,096</u>
Activity 1 total expenditure	<u>624,634</u>	<u>520,096</u>
Activity 2		
<i>Activities undertaken directly</i>		
Activity2 - Direct - Staff - Wages & Salaries	98,018	85,270
Activity2 - Direct - Establishment - Rates & water	198	198
Activity2 - Direct - Establishment - Light & heat	649	624
Activity2 - Direct - Establishment - Rep. & maint.	1,530	211
Activity2 - Direct - Establishment - Insurance	2,151	71
Activity2 - Direct - Motor vehicle expenses	23,982	22,632
Activity2 - Direct - Other motor & travel expenses	8,866	6,314
Activity2 - Direct - Professional - Accountancy	-	21
Activity2 - Direct - Professional - Legal fees	2,280	2,464
Activity2 - Direct - Office expenses - Telephone	1,837	1,271
Activity2 - Direct - Office expenses - Other	1,621	1,621
	<u>141,132</u>	<u>120,697</u>
Activity 2 total expenditure	<u>141,132</u>	<u>120,697</u>
Activity 3		
<i>Support costs</i>		
Activity3 - Support - Staff - Wages & Salaries	2,176	932
Activity3 - Support - Establishment - Light & heat	35	15
Activity3 - Support - Office expenses - Telephone	330	92
	<u>2,541</u>	<u>1,039</u>
Activity 3 total expenditure	<u>2,541</u>	<u>1,039</u>

Lydney Dial A Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2025

Total charitable activity expenditure		<u>768,307</u>	<u>641,832</u>
Governance costs			
<i>Activities undertaken directly</i>			
Professional - Accountancy fees	1,400		1,439
Office expenses - Other	(3)		-
	<u>1,397</u>		<u>1,439</u>
Total governance costs		<u>1,397</u>	<u>1,439</u>
Net incoming/(outgoing) resources for the year		<u>52,200</u>	<u>55,340</u>

Lydney Dial A Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2025

	2025		2024	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Donations		2,418		4,241
Grants receivable		238,628		165,083
		<u>241,046</u>		<u>169,324</u>
<i>Activities for generating funds</i>				
Shop income		69,919		78,208
Fundraising events		130		25,361
Fares		163,568		337,732
Tenders		450,054		218,249
		<u>683,671</u>		<u>659,550</u>
<i>Investment income</i>				
Bank interest receivable		845		154
		<u>845</u>		<u>154</u>
Total incoming resources from generating funds		<u>925,562</u>		<u>829,028</u>
Other incoming resources				
Gain on disposal of tangible fixed assets		2,262		-
Fuel Rebate		11,816		14,572
Other Chargeable		24,096		1,935
Rental Income		4,700		6,000
		<u>42,874</u>		<u>22,507</u>
Total incoming resources		<u>968,436</u>		<u>851,535</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 2025

Fundraising trading:		
cost of goods sold and other costs		
<i>Shop costs</i>		
Shop costs - Staff - Wages & salaries	47,826	49,381
Shop costs - Establishment - Rent	12,767	13,875
Shop costs - Establishment - Rates & water	1,324	567
Shop costs - Establishment - Light & heat	624	2,973
Shop costs - Establishment - Repairs & maintenance	5,605	3,896
Shop costs - Establishment - Insurance	-	278
Shop costs - Professional - Legal fees	-	600
Shop costs - Office expenses - Telephone	162	297
Shop costs - Office expenses - Other	1,466	1,607
	<u>69,774</u>	<u>73,474</u>
Total fundraising trading		
cost of goods sold and other costs	69,774	73,474
Total costs of generating funds	<u>69,774</u>	<u>73,474</u>

