

Brecon & District DisABLEd Club

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Charity Registration Number: 519457
Company Registration Number: 02275676

Plas Y Ffynnon, Cambrian Way, Brecon, Powys, Wales, LD3 7HP

BRECON DIAL-A-RIDE

REFERENCE & ADMINISTRATIVE INFORMATION

Registered Charity Number 519457

Registered Company Number 02275676

Principal Address
Plas Y Ffynnon
Cambrian Way
Brecon
Powys
Wales
LD3 7HP

Trustees

B Anglezarke	(Appointed: 19 May 2021)
Chris Baker	
Margaret Bevan	
Angela Hill	
Peter Jones	
Anthony Mallinson	(Resigned: 21 July 2021)
Jane Randall	
Lindsay Wilding	
Steven Vaughan	(Chair)

BRECON DIAL-A-RIDE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees are pleased to present their report and the financial statements of the charity for the year ended 31 March 2022

CONSTITUTION & LEGAL STATUS

Brecon Dial-a-Ride is the working name of Brecon & District DisABLEd Club.

It is a Company Limited by Guarantee (Registration Number 02275676) and a Charity (Registration Number 519457).

The company has taken advantage of Section 30 of the Companies Act 1985 for exemption from using the word "Limited" in the company name.

The Charity is controlled by its Governing Document, a Deed of Trust and constitutes a Limited Company, Limited by Guarantee, as defined by the Companies Act 1985.

The Company is limited by Guarantee and does not have a share capital. Each member of the company undertakes to contribute such amount as may be required (not exceeding £1)

OBJECTS OF THE CHARITY

The objects of the charity as set out in its Memorandum of Association are;

1. To promote the relief of the disabled, housebound and the aged in Brecon and District who are in need thereof and in particular the relief of poverty, sickness and distress.

This is achieved through the following objectives;

- Core Objective
 - To continue to provide an accessible, on demand, door-to-door transport service for people with a disability and older people in the Brecon, Crickhowell, Taigarth and Sennybridge areas.
- Service Development Objectives
 - To expand the Club's membership to attempt to reach all those people who are either currently isolated or at risk of becoming isolated.
 - To improve the coverage of the service in terms of the time availability. At present, it is not always possible to provide a service during the evenings and at weekends – although requests for such times are minimal.
- Organisational Objectives
 - Continue to recruit, train and support volunteers. To maintain the service at present levels of activity and expand our coverage in terms of time we need to recruit more volunteers. We hope that our record of providing training and support will help to achieve this objective.
 - Expand local fundraising activities. The Club already holds numerous fundraising activities. The Club will attempt to target wider local audience for these activities, while at the same time working to adopt a more coherent and equitable approach to fundraising throughout the geographical area served.
 - To recruit additional trustees to support and develop the club. A significant risk to the club at present is that we have not been able to recruit sufficient trustees and in particular we have not been able to recruit trustees from across the catchment area we provide services to.
 - To develop a more robust fundraising strategy to support the development of our services. Part of this will involve the consolidation of our charity shop enterprise which thanks to the magnificent efforts of our volunteers will make a substantial contribution to meeting the costs of our services.

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MISSION

The primary mission of the Brecon and District disAbled Club (BADAC) is to promote the independence of people with a disability and older people; and enable them to lead normal lives. The catchment area of the Club includes Brecon, Crickhowell, Talgarth, Sennybridge and surrounding areas.

PUBLIC BENEFIT

Values and Principles of Service Delivery

Underlying all our actions in relation to other people are certain basic assumptions about the rights and value of other individuals, these may be summarized in two brief statements: -

- Every person has a fundamental right to respect as a unique individual, regardless of origin, race, status, gender, sexuality, age, creed or contribution to society.
- Every person should have the opportunity to live an ordinary life in the community, with dignity, the right to self-determination and the right to take responsibility for their own lives.

To achieve the Club's mission highlighted in the introduction, BADAC will embrace the following operational principles: -

- Services will be of the highest quality achievable, given the resources available.
- Safety will be a paramount consideration in relation to all service provision.
- The Club will work in partnership with its members to ensure its services are truly meeting their needs.
- The Club will continue to work in partnership with statutory and non-statutory agencies to achieve its mission. Services will be regularly monitored by the management committee to ensure their quality in terms of safety, value for money and user satisfaction is maintained.
- The Club will endeavour to play its part in supporting people with even the most severe physical disabilities, to enable them to live in the community.
- Seek to achieve equal opportunities for access to services.

We also recognise that: -

- The community has a responsibility not to disable people through its environment, attitudes and institutions.
- We will be working with other agencies to promote the community's awareness and understanding of disability.

REVIEW OF THE YEAR

Customer Base

The existing membership does not embrace all those potential customers who might benefit from the services the Club can provide.

Although the Club has no desire to extend its geographical coverage, we understand that there are individuals living within our area who cannot get to a bus stop or climb on a bus who would benefit from using our service. It is difficult to provide an accurate estimate of the wider potential membership because the census data available is out of date but with an increasingly ageing population it would appear to be a reasonable assumption. Our membership has fallen from nearly 500 to 350, largely because of the Covid crisis. It will take time for individuals to build their confidence to get out and about again and use our service.

The Club has proved itself to be successful in promoting the independence of people with a disability by providing an accessible transport service to enable them to access facilities the rest of us take for granted. The Club continues to make a valuable contribution towards supporting the voluntary and statutory sector, by enabling people to access their services. None of the members of the Council of Management are complacent about the challenges ahead. We are anxious to rebuild and consolidate the services to ensure their long-term future. At the same time, we are committed to continuous improvement in the quality of service we provide. Above all, we want to do more to reach those disabled people who are currently not using the service. With

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the continuing commitment of our staff and volunteers, the Council of Management is confident that the Club will continue to build on its success.

ACHIEVEMENTS AND PERFORMANCE

Focus of Activity

The focus of the Club's activities over the past 37 years has been the provision of accessible door-to-door transport for people with a disability, including older people with a disability. The value of this service is enhanced by the fact that the area served is the most rural county in England and Wales, with very limited public transport.

Description of the Service

The Club provides a fully accessible door-to-door transport service for disabled people, including a high proportion of elderly people, in the most rural county in England and Wales.

The service is designed to promote the independence of elderly and disabled people by enabling them to use facilities such as shops, church, GPs, dentists, day centres etc. It also enables people to visit family and friends.

People can book the service by telephoning the office in each area no more than two days in advance. This helps to ensure equity of service provision. There are exceptions when individuals can make a booking more than two days in advance; these usually involve important health appointments or attendance at day centres.

The club continues to contract with Powys County Council to transport pupils with special needs to local schools.

Given both the changes in the rural infrastructure in recent years (such as the closure of village shops and amenities etc.) and the pressure on the transport budgets of health and local authorities, the services provided by BADAC are essential in promoting the independence of disabled people of all ages.

Achievements during the past year

Over the past year the Club has undertaken in total 7415 passenger journeys, of which 574 were for wheelchair users and another 276 requiring the tail lift. This level of service is dramatically down on 2019-2020 when we provided 16,795 passenger journeys but we are beginning to see a slight increase in demand for the service following the National lockdown. Our membership had also declined from nearly 500 to 350. This decline is due to the Covid crisis. Clearly it is not possible to observe social distancing requirements and transport ten vulnerable people on a bus at the same time. The club has made every effort to ensure that services operated safely and effectively. Policies and procedures were drafted to promote the safe operation of both transport services and the office. Similar procedures were drafted for the safe operation of the charity shop.

During the lockdown the club continued to provide support to members and non-members in some areas via the delivery of shopping and prescriptions and the provision of transport for individuals in urgent need e.g., health appointments. The club has also supported the activities of the local foodbank. The club has notified local pharmacies and COVID support groups that it is available for assistance.

Since the end of the lockdown the club has offered a limited service carrying no more than three passengers on each journey all of whom are required to wear masks.

Given that the income of the club has been seriously reduced because of reduced demand the club has done everything possible to ensure its long-term survival by furloughing staff and applying for any available emergency grants. The manager together with a skeleton staff have kept operations going. Some members of staff have retired or moved on and have not been replaced. We will continue to review the staffing structure in 2022/23 when hopefully the situation becomes more stable.

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The Club was proud to have been awarded the CTA Wales 'Best Community Transport Operator 2010' and runner up in the 'Best Rural Community Transport' for the UK. The Club was also a finalist in the Powys Business Awards 2012.

The uncertainty caused by the virus has posed serious challenges and the trustees are grateful to the club's manager, Lisa Marsh, for her skill and dedication in steering the club through this crisis.

The club does survey its members from time to time concerning their satisfaction with the service. It will consider undertaking some research to achieve a better understanding of how members have coped with this crisis and how the club could contribute more effectively, in the future. The club will liaise with the local Covid support group to discuss lessons learned.

PLANS FOR FUTURE PERIODS

The Covid crisis has had a negative Impact upon the Dial a Ride service given the requirements of infection control and social distancing together with regulatory requirements. Our plans are built on the need to rebuild the service to assist as many people as possible who it was designed to benefit from it.

1. The club will return to providing a full Dial a Ride service to all the communities within our catchment areas.
2. The club has built on the success of the establishment of its charity shop by moving into larger premises and consolidating good practice. The shop is proving to be a great success due to the dedication of a small group of volunteers and to the generosity of the community in terms of donating goods for sale. The development of the shop has involved a considerable learning experience. The club has developed a range of policies/ procedures to promote the effective governance and operation of the shop.
3. In addition to the contribution of the shop we will also be developing fundraising strategy to support the service. The arranging of local fundraising events has been impeded by the continued high prevalence of COVID. As conditions improve, we will return to holding local fundraising events. We are likely to need additional resources to replace older vehicles together with additional staff to return to a full service and this will require financing.
4. Our membership has declined mainly due to the COVID crisis. We will be working to communicate with frontline staff and managers in local health and social services together with other third sector organisation to communicate the purpose of the service and how it can help people whose mobility problems are such that they cannot access public transport. As the prevalence of COVID recedes we will continue to reach out to those people who could benefit from our service. We will also be exploring ways of helping new members to build sufficient confidence to use the service.
5. We will undertake a review of our staffing requirements to help us rebuild the service to its former strength and hopefully expand in terms of members and hours of coverage. During the Covid crisis a couple of staff have moved to other jobs and some have retired. Given the need to manage our resources carefully through this period we have yet to replace this capacity.
6. Over the next year we will review all policies to identify those that would benefit from updating and to identify and address any gaps.
7. We will be seeking to recruit more Trustees to our Board. At present most of our Trustees are from Brecon and we need more Trustees from across the wider catchment area: - Talgarth and Crickhowell. We have written to all Town and Community Councils for assistance in this matter. We have recruited three new trustees over the past year.
8. We will be exploring the benefits of changing the governance arrangements of the club by moving to become a Charitable Incorporated Organisation. We will review our constitution at the same time. This process is underway, and all members have been involved.
9. We will be seeking to improve the quality of management information available to our board to inform future decision making.
10. We will continue to recruit, train and support volunteers.

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The Club has always been at the forefront in obtaining substantial funds from Trusts for which we are very grateful but brings with it a considerable amount of administrative work. We also receive limited grant funding from departments of Powys County Council, and £1,360 from the Powys Local Health Board. The amount of grant funding has declined in recent years.

The members also pay fares and a small membership fee. During the year 2021-2022 our contracts with Powys County Council concerning the provision of school transport also continued and have proved to be an invaluable source of funding during the present crisis.

A major success of the past year has been the development of a charity shop to support the fundraising for the Dial a Ride services. The success has been due to the extraordinary efforts of several of our trustees – Lindsay Wilding, Angela Hill and Jane Randall together with a dedicated band of volunteers who undertake a whole range of functions to support the shop from serving in the shop, sorting donations, etc, etc. The shop sells a range of products all donated by members of the community ranging from clothes, shoes, tools, bric a brac, books, DVDs, bedding, etc. The trustees are very grateful to members of the community for their generosity in giving donations. The shop has proved to be a success both in terms of raising funds for the service and to supporting the environment and community through recycling. It has also raised the profile of the club.

Building on Success

The Club can boast a substantial record of success since its formation. The DIAL a RIDE service started in 1985 and has grown in capacity from the operation of one bus in Brecon to seven wheelchair accessible vehicles operating from bases in Brecon, Crickhowell, Sennybridge and Talgarth.

The growth in passenger traffic has increased from 2,000 passenger journeys in 1988 to over 16,795 passenger journeys in 2019-2020. Despite this success, the Club recognises that the service needs to be improved to reach all the potential members who could benefit from it and provide a more consistent service to those communities at the periphery of our catchment area.

Following the negative impact of COVID we need to work with our members to rebuild their confidence to get out and about as well as recruit others who may benefit from the service.

TRUSTEES

Recruitment and appointment of new trustees

Nominations for membership of the Council of Management are made to the membership at the Annual General Meeting every September. If there are more names put forward than places on the Council of Management an election is held. The Council of Management has been stable for many years but would welcome more nominations to the Board of Trustees to add fresh thinking and ideas.

Once the membership has agreed on the membership of the Council of Management, the Council of Management then elects its officers, such as the chairman, vice chairman, treasurer, secretary etc.

Induction and training of trustees

Policies and procedures regarding trustee's induction, financial and legal responsibilities have been adopted from those of the County Voluntary Council, and attendance on training workshops is encouraged and funded.

Organisational structure

The Club is managed by a General Manager, who is employed for 35 hours per week. Other paid staff includes the following: -

- Booking Clerk
- Trainer / Co-ordinator
- 5 Drivers (1 term time only) Escort (term time only)

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- Mrs Lisa Marsh, General Manager earned £26,566 during the year.

The Club is managed on a day-to-day basis, by the General Manager. The General Manager nominates a member of staff to act as manager during her absence, such as holidays.

The General Manager reports to the Council of Management. The Council of Management is responsible for the formulation, implementation and monitoring of policies and procedures. All decisions involving major items of expenditure are referred to the Council of Management. The Council of Management is responsible for the effective management of the financial and human resources of the Club.

In normal circumstances the Council of Management has one subcommittee, which will act in an advisory capacity only. It meets bi-monthly or more frequently as required. The subcommittee will focus on the following activities:

- Operations - operating and maintaining the buses.
- Finance - Managing resources and developing financial management strategy.
- Volunteering and Fundraising - Fundraising, information, volunteers and member recruitment.

In normal circumstances the Council of Management meets every two months, but can be convened at any time, should the situation demand. The sub-committee also meets every two months, in between Council of Management meetings.

During the Pandemic the Council of Management met monthly via Zoom. We have returned to face to face meetings.

BADAC is a member of MIDAS (the Minibus Driver Awareness Scheme). MIDAS is designed to make appropriate assessment, training and accreditation available to minibus drivers. The scheme is organised by the Community Transport Association. The objectives of MIDAS are that minibus drivers will: -

- Be assessed to ensure their driving skills are of an acceptable standard.
- Be given help where necessary to improve their driving skills.
- Be aware of legal, practical and safety issues surrounding minibus driving.
- Be trained in the safe use of accessible minibuses where necessary.
- Receive a certificate that is accepted by other MIDAS members, which is valid for four years and renewable.
-

By maintaining this commitment to the MIDAS scheme, the Club promotes continuing improvement in both passenger safety and comfort. The Club has had its own in-house Trainer for the last 14 years, currently June Slater - Crickhowell Co-ordinator. This enables the Club to train and re-assess all staff and volunteer drivers who also take part in this programme and to offer training to other organisations.

Health and Safety

The provision of transport throughout the year is a risk business and the transport of disabled people, particularly those who are dependent on wheelchairs for their mobility, carries additional risks. The purpose of the Club is to provide accessible transport, which is safe. The Club has taken several steps to protect our members' safety. It has a health and safety policy. All drivers, including volunteers are trained to MIDAS standards (see section on quality). All staff are subject to police checks. The Club maintains a fleet of modern vehicles, which are all serviced regularly. We recognise we have a duty of care to our staff and volunteers.

Accommodation

In December 2020 the Club moved to Plas Y Ffynnon, Cambrian Way, Brecon. Given the disruption of several enforced moves over the years we hope that we can retain this accommodation for some time.

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Leadership

The club has a stable Council of Management. Whilst the continuity of its membership is a strength it recognises the need to recruit additional Trustees to introduce new approaches and enabling the club to continue to innovate and sustain its activities. The recruitment of new trustees is vital to the survival of the club. We have recruited some new trustees but will need more representing all communities in our catchment area.

Vehicles

The oldest bus in operation is 10 years old and all the Club's minibuses are fully accessible to people with a disability and meet the National DPTAC (Disabled Persons Transport Advisory Committee) standards; and all the vehicles comply with legislation concerning seatbelts and safety equipment. During the year we sold the smaller MPV, which had proved not to be quite as useful as we had hoped. This reduced the fleet to 6 vehicles which in turn reduced the maintenance costs to the club. The fleet is now in need of updating and the Club aims to upgrade the oldest vehicles within the next year.

FINANCIAL POSITION

We are grateful for the continued core funding from the local authorities, without which we would not be in as strong a position to provide the services that our customers require. The continued success of our local charity shop, in its more visible premises on the corner of The Struet and Castle Street, is testament to the team of volunteers that run it. We also appreciate the generosity of donations received from local people and other organizations. Having now weathered the Covid storm we find ourselves in a strong position moving forward.

RESERVES POLICY

The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. The policy of the Club is to retain sufficient reserves to enable it to run for six months or longer. Should the Club experience a financial crisis, this provides sufficient time to generate emergency funding or, if this is not possible, plan to reduce the Club's commitments. During this uncertain financial climate, the Trustees feel it is imperative that the Club holds a reserve of at least six months running costs.

The careful husbandry of our reserves, coupled with this policy, enables the Club to avoid knee-jerk reactions and plan for the medium to long-term.

At 31 March 2022, the Club's unrestricted reserves amounted to £186,030.

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RESPONSIBILITIES OF THE TRUSTEES

Charity 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 Trust as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the financial year.

In preparing those financial statements the trustees should follow best practice and

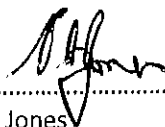
- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose at any time the financial position of the charity and to enable them to ensure that the financial statements comply with charity legislation. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 2 November 2022 and signed on their behalf



.....
Steve Vaughan
Trustee (Chair)



.....
Peter Jones
Trustee

BRECON DIAL-A-RIDE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS OF BRECON DIAL-A-RIDE FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts of Brecon Dial-a-Ride for the year ended 31 March 2022 set out on pages 12 to 18.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

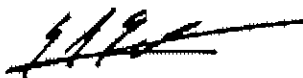
As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and to state whether particular matters have come to my attention.

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 I do not express an audit opinion on the view given by the accounts.

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Elizabeth Edwards
Your Business Hub
Ty Menter
Navigation Park
Abercynon
CF45 4SN

Date: 2 November 2022

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2021-22 Total £	2020-21 Total £
Incoming resources					
Charitable Activities	2	69,555	0	69,555	59,356
Donations	3	32,238	0	32,238	22,300
Grants	4	23,320	500	23,820	56,246
Other Trading Activities	5	90,565	0	90,565	27,020
Interest		359	0	359	857
Total incoming resources		216,037	500	216,537	165,779
Resources expended					
Grant Expenditure		0	470	470	0
Administration		14,250	0	14,250	16,094
Charitable Donations		200	0	200	0
Vehicle Expenses	6	40,418	202	40,620	18,616
Office Expenses		16,691	0	16,691	17,762
Staff	7	93,785	0	93,785	83,922
Other Trading Activities	9	24,976	0	24,976	16,712
Total resources expended		190,320	672	190,991	153,106
Net incoming/(outgoing) resources before transfers		25,717	(172)	25,545	12,673
Gain on Disposal		2,667	0	2,667	0
Transfer between funds		0	0	0	0
Net incoming/(outgoing) resources for the year		28,385	(172)	28,213	12,673
Total funds brought forward		157,645	444	158,089	145,416
Total funds carried forward		186,030	272	186,302	158,089

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing services

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BALANCE SHEET AS AT 31 MARCH 2022

	Notes	31 March 22 £	31 March 21 £
Current Assets			
Cash at bank and in hand		90,076	56,818
Accounts Receivable		18,781	11,399
Prepayments		7,646	4,740
Total Current Assets		116,503	72,958
Current Liabilities			
Creditor amounts falling due within one year		(8,774)	(4,712)
Net Current Assets		107,729	68,245
Fixed Assets			
Tangible Assets	11	28,573	39,844
Investments		50,000	50,000
Total Assets less Current Liabilities		186,302	158,089
Non-Current Liabilities			
Creditor amounts falling due after more than one year		0	0
Net assets		186,302	158,089
Funds			
Restricted Funds	12	272	444
Unrestricted Funds	13	186,030	157,645
Total funds		186,302	158,089

Notes in pages 12 to 18 form part of these accounts

Approved by the Trustees on 2 November 2022 and signed on their behalf



Steve Vaughan
Trustee (Chair)



Peter Jones
Trustee

BRECON DIAL-A-RIDE

NOTES TO THE 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 year preceding.

1.1. Basis of Preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102); and the Charities Act 2011.

The accounts have been prepared on an accrual's basis.

1.2. Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

1.3. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.4. Fund Accounting

Funds held by the charity are either:

1. **Unrestricted Funds** - these are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.
2. **Designated Funds** - these are funds set aside by the trustees out of unrestricted general funds for a specific future purpose or projects
3. **Restricted Funds** - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.5. 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:

1. Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.
2. 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.
3. 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. Other 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.
4. Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified

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1.6. 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.

Fundraising Costs comprise the costs associated with attracting voluntary income.

Vehicle Expenses 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.

Administration, Office and Governance costs include those associated with organising the activities of the charity and with meeting the constitutional and statutory requirements of the charity and include accountancy fees, costs relating to the strategic development of the charity, management of assets and organisational administration.

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

1.7. Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.8. Tangible fixed assets and depreciation

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% Straight Line (4 Years)
Motor vehicles	25% Reducing Balance
Leasehold improvements	Over the term of the lease

2. Income: Charitable Activities

	Unrestricted Funds	Restricted Funds	2021-22 Total	2020-21 Total
	£	£	£	£
Fares	65,237	0	65,237	55,005
Membership Subscriptions	4,318	0	4,318	4,351
Total	69,555	0	69,555	59,356

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3. Income: Donations & Legacies

	Unrestricted Funds £	Restricted Funds £	2021-22 Total £	2020-21 Total £
Donations from Individuals	25,456	0	25,456	11,333
Donations from Organisations	6,583	0	6,583	10,709
Fundraising Events	200	0	200	259
Total	32,238	0	32,238	22,300

4. Income: Grant Income

	Unrestricted Funds £	Restricted Funds £	2021-22 Total £	2020-21 Total £
Co-Op Local Community Fund	0	0	274,088	397
Powys County Council - Bus Services Operators Grant	7,269	0	7,269	9,538
Powys County Council - Covid Grant	0	0	0	16,000
Powys County Council	14,692	0	14,692	18,478
Powys Teaching Health Board	1,360	0	1,360	1,280
WCVA	0	0	0	10,554
Douglas Arter Foundation	0	500	500	0
Total	23,320	500	23,820	56,246

5. Income: Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	2021-22 Total £	2020-21 Total £
Shop Income	87,107	0	87,107	18,683
200 Club Lottery	1,515	0	1,515	1,845
Rag Collection	1,924	0	1,924	1,097
Other Income	19	0	19	5,394
Total	90,565	0	90,565	27,020

6. Expenditure: Vehicle Expenses

	Unrestricted Funds £	Restricted Funds £	2021-22 Total £	2020-21 Total £
Servicing	14,588	0	14,588	8,670
Insurance	4,090	0	4,090	2,621
Diesel	11,391	0	11,391	5,316
Lift Maintenance	1,182	0	1,182	1,187
Tyres	772	0	772	242
Repairs	7,589	0	7,589	0
Other Vehicle Costs	1,008	0	1,008	581
Total	40,620	0	40,620	18,616

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7. Expenditure: Other Trading Activities

	Unrestricted Funds	Restricted Funds	2021-22 Total	2020-21 Total
	£	£	£	£
200 Lottery Club Winners	825	0	825	1,175
Shop Costs	24,151	0	24,151	15,537
Total	24,976	0	24,976	16,712

8. Expenditure: Staff Costs

	Unrestricted Funds	Restricted Funds	2021-22 Total	2020-21 Total
	£	£	£	£
Salaries	93,016	0	93,016	80,257
Pension Contributions	568	0	568	989
Travel & Training	85	0	85	548
Other	117	0	117	2,128
Total	93,785	0	93,785	83,922

No employee received emoluments of more than £60,000 (2021: none)

9. Transactions with Trustees

There were no transactions with the Trustees during the year

10. Operating Lease Commitments

The charity has operating leases. The minimum amount payable in respect of this lease is as follows:

		2021-22 Total	2020-21 Total
Office Lease	Within one year	1,691	1,409
	Between one and five years	0	0
Shop Lease	Within one year	12,000	11,000
	Between one and five years	9,231	0
Photocopier Lease	Within one year	515	0
	Between one and five years	515	0