

Brecon & District Dial-A-Ride Club

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

BRECON DIAL-A-RIDE

REFERENCE & ADMINISTRATIVE INFORMATION

Registered Charity Number 519457 – Charitable Incorporated Organisation

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

Trustees
Barbara Anglezarke
Chris Baker (resigned June 2022)
Margaret Bevan
Angela Hill
Peter Jones
J B Randall (resigned June 2022)
Jennifer Smith (appointed April 2022)
Steve Vaughan
Lindsay Wilding (resigned September 2022)

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Brecon and District Dial-A-Ride Club

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Trustees' Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the Charitable Incorporated Organisation for the year ended 31 March 2023. The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Our Charitable Objects

Providing a much-needed local door to door transport service in and around Brecon, Crickhowell, Sennybridge and Talgarth since 1977, the Club's core Object is to promote the health, wellbeing, and independence of people with a disability of all ages (including older people) to enable them to lead normal lives.

In support of this, we work to:

- expand the Club's membership to reach all those people who are either currently isolated or at risk of becoming isolated
- improve the coverage and availability of the service
- recruit, train, and support volunteers
- develop partnerships with colleagues in the statutory and voluntary sectors to recruit new members
- work with partners to promote awareness and understanding of disability.

The area we cover is the most rural county in England and Wales with very limited public transport, making our service a lifeline for those at risk of isolation and exclusion.

Our Services

We promote the independence of elderly and disabled people by enabling them to access facilities that many people take for granted such as shops, church, GPs, dentists, day centres etc. Our passengers also use the service to visit family and friends, go to the hairdresser and beautician etc. – to socialise and have fun. Annual Club membership is currently £12, and the maximum return fare (up to 9 miles) is £7.

The Club also has a contract with Powys County Council (until June 2024) to transport pupils with special needs to local schools.

Over the past year our 345 Club members have taken 9959 passenger journeys (*7,415 in 21-22*), of which 543 were for wheelchair users (*574 in 21-22*) and another 528 required the tail lift (*276 in 21-22*). This level of service is still significantly reduced in comparison with pre Covid times but is slowly increasing.

All the Club's minibuses are fully accessible to people with a disability (meeting National Disabled Persons Transport Advisory Committee standards) and all comply with legislation concerning seatbelts and safety equipment. The Club is also a member of MIDAS (the Minibus Driver Awareness Scheme). Managed by the Community Transport Association, MIDAS is designed to make appropriate assessment, training, and accreditation available to minibus drivers.

The Club has 5 fully equipped wheelchair accessible minibuses, each fitted with a tail lift for safe access for wheelchairs or persons unable to enter the vehicle via steps and have between 8 and 12 passenger seats. One vehicle was replaced in November 2022.

Values and Principles of Service Delivery

We believe that:

- Everyone has a fundamental right to respect as a unique individual, regardless of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex or sexual orientation or contribution to society.
- Everyone 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.

Structure, Governance and Management

Following consultation with our members, in September 2022 (and with the invaluable support of PAVO) the Club registered with the Charity Commission as a Charitable Incorporated Organisation, dissolving the separate Charity and Company Limited by Guarantee legal entities. This enabled us to simplify our reporting and accounting responsibilities and to update our Objects. We also changed the organisation's name from 'Brecon and District disabled Club' to Brecon and District Dial a Ride Club.

The Trustee Board meets monthly and is responsible for the effective management of the financial and human resources of the Club.

The Club's full-time General Manager is responsible for all aspects of management and service delivery, including co-ordination and support of the staff team:

- Administration Officer
- Booking Clerk
- Crickhowell Service Co-ordinator
- 6 Drivers (2 term-time only)
- 2 Escorts (term-time only)
- Charity Shop Team Leader

The Club depends on the hard work and dedication of its staff and Trustees are grateful for this. We are also lucky enough to have 8 volunteer drivers who give up their time to support others, and we are similarly grateful to them.

Funding

We are grateful for continued annual core funding from the local authorities:

a. Powys County Council	-	£14,779.84
b. Powys Local Health Board	-	£1,360

Fundraising

Our popular charity shop on the corner of The Struet and Castle Street in Brecon continues to go from strength to strength and is testament to the dedicated and hard-working team of volunteers that run it. A Team Leader was appointed in January 2023 to provide overall management and volunteer support.

We very much appreciate the loyalty of our customers and the generosity of the donations received from local people. The income generated enabled the Club to buy a new minibus during the year. A Peugeot Boxer was delivered in November 2022 to upgrade the fleet, which helps keep maintenance costs down, the vehicle was sign written with a note of thanks to the volunteers and customers of the shop.

Donations - unrestricted

Donations received from organizations i.e. Trusts/Churches/Community Councils £10,005

Donations received from individuals i.e. Members/In memoriam etc. £8,236

Plans for 2023-24

We know that there are individuals living within our area who cannot access the limited public transport there is who would benefit from using our service, combatting loneliness and isolation. Key priorities are to:

- Develop an active publicity and promotion plan
- Identify and work with partners to reach potential users
- Increase our membership and regular use
- Explore and trial ways of helping members to build sufficient confidence to use the service.

We will also:

- continue to review our policy framework and ways of working to ensure that they meet best practice standards and result in good governance.
- undertake fundraising events to support expanded services
- continue to seek additional Trustees from across the service area.
- continue to recruit, train and support volunteers.

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.

At 31 March 2023, the Club's unrestricted reserves amounted to £190,863.

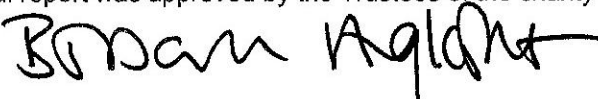
Thanks

The Club relies on the generosity and support of many local people and organisations. We would like to reiterate our heartfelt gratitude to:

- The Dial a Ride staff team and our volunteers
- The charity shop volunteers and all our loyal customers and donors
- Our Trustees – particularly Lindsay Wilding who left the Trustee board this year and played a significant part in the establishment of our charity shop
- All our funders
- Powys Association of Voluntary Organisations (PAVO)

Independent Examiner: Paul Burnell, C Management Services, 69 Velindre Road, Cardiff CF14 2TF

The annual report was approved by the Trustees of the charity on 18.10.23 and signed on its behalf by:



Barbara Anglezarke

On behalf of Brecon and District Dial a Ride Club Trustees

BRECON DIAL-A-RIDE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS OF BRECON & DISTRICT DIAL-A-RIDE CLUB FOR THE YEAR ENDED 31 MARCH 2023

I report on the accounts of Brecon & District Dial-a-Ride Club for the year ended 31 March 2023 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 Act
have 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.



Paul Burnell ACMI
For and on behalf of:
C Management Services (trading name of C Mgmt Services Ltd)
69 Velindre Road
Cardiff CF14 2TF

18th October 2023

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2022-23 Total £	2021-22 Total £
Incoming resources					
Charitable Activities	2	67,249	0	67,249	69,555
Donations	3	18,347	0	18,347	32,238
Grants	4	19,397	1,000	20,397	23,820
Other Trading Activities	5	114,844	0	114,844	90,565
Interest		257	0	257	359
Total incoming resources		220,094	1,000	221,094	216,537
Resources expended					
Grant Expenditure		0	1,000	1,000	470
Administration		15,532	0	15,532	14,250
Charitable Donations		0	0	0	200
Vehicle Expenses	6	33,444	0	33,444	40,620
Office Expenses		17,448	0	17,448	16,691
Staff	8	119,087	0	119,087	93,785
Other Trading Activities	7	35,242	0	35,242	24,976
Total resources expended		220,753	1,000	221,753	190,991
Net incoming/(outgoing) resources before transfers		(659)	0	(659)	25,545
Gain on Disposal		5,250	0	5,250	2,667
Transfer between funds		0	0	0	0
Net Incoming/(outgoing) resources for the year		4,591	0	4,591	28,213
Total funds brought forward		186,030	272	186,302	158,089
Total funds carried forward		190,621	272	190,893	186,302

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

BRECON DIAL-A-RIDE

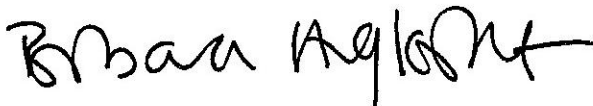
BALANCE SHEET AS AT 31 MARCH 2023

	Notes	31 March 23 £	31 March 22 £
Current Assets			
Cash at bank and in hand		131,874	90,076
Accounts Receivable		40	18,781
Prepayments		7,082	7,646
Total Current Assets		138,996	116,503
Current Liabilities			
Creditor amounts falling due within one year		(8,227)	(8,774)
Net Current Assets		130,769	107,729
Fixed Assets			
Tangible Assets	11	60,124	28,573
Investments		0	50,000
Total Assets less Current Liabilities		190,893	186,302
Non-Current Liabilities			
Creditor amounts falling due after more than one year		0	0
Net assets		190,893	186,302
Funds			
Restricted Funds	12	272	272
Unrestricted Funds	13	190,621	186,030
Total funds		190,893	186,302

Notes in the following pages form part of these accounts

Approved by the Trustees on xxxxxxxx 2023 and signed on their behalf

18.10.23



Barbara Anglezarke

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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 FRSI 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	2022-23 Total	2021-22 Total
	£	£	£	£
Fares	62,689	0	62,689	65,237
Membership Subscriptions	4,560	0	4,560	4,318
Total	67,249	0	67,249	69,555

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3. Income: Donations & Legacies

	Unrestricted Funds	Restricted Funds	2022-23 Total	2021-21 Total
	£	£	£	£
Donations from Individuals	8,236	0	8,236	25,456
Donations from Organisations	10,005	0	10,005	6,583
Fundraising Events	106	0	106	200
Total	18,347	0	18,347	32,238

4. Income: Grant Income

	Unrestricted Funds	Restricted Funds	2022-22 Total	2021-22 Total
	£	£	£	£
Powys County Council - Bus Services Operators Grant	0	0	0	7,269
Powys County Council	18,037	0	18,037	14,692
Powys Teaching Health Board	1,360	0	1,360	1,360
National Grid Community Matters	0	1,000	1,000	0
Douglas Arter Foundation	0	0	0	500
Total	19,397	1,000	20,397	23,820

5. Income: Other Trading Activities

	Unrestricted Funds	Restricted Funds	2022-23 Total	2021-22 Total
	£	£	£	£
Shop Income	111,248	0	111,248	87,107
200 Club Lottery	1,792	0	1,792	1,515
Rag Collection	1,804	0	1,804	1,924
Other Income	0	0	0	19
Total	114,844	0	114,844	90,565

6. Expenditure: Vehicle Expenses

	Unrestricted Funds	Restricted Funds	2022-22 Total	2021-22 Total
	£	£	£	£
Servicing	3,967	0	3,967	14,588
Insurance	3,882	0	3,882	4,090
Diesel	16,001	0	16,001	11,391
Lift Maintenance	1,244	0	1,244	1,182
Tyres	1,115	0	1,115	772
Repairs	6,325	0	6,325	7,589
Other Vehicle Costs	910	0	910	1,008
Total	33,444	0	33,444	40,620

BRECON DIAL-A-RIDE**7. Expenditure: Other Trading Activities**

	Unrestricted Funds	Restricted Funds	2022-23 Total	2021-22 Total
	£	£	£	£
200 Lottery Club Winners	1,375	0	1,375	825
Shop Costs	33,867	0	33,867	24,151
Total	35,242	0	35,242	24,976

8. Expenditure: Staff Costs

	Unrestricted Funds	Restricted Funds	2022-23 Total	2021-22 Total
	£	£	£	£
Salaries	117,808	0	117,808	93,016
Pension Contributions	1,221	0	1,221	568
Travel & Training	58	0	58	85
Other	0	0	0	117
Total	119,087	0	119,087	93,785

No employee received emoluments of more than £60,000 (2022: 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:

		2022-23 Total	2021-22 Total
Office Lease	Within one year	2,462	1,691
	Between one and five years	0	0
Shop Lease	Within one year	12,000	12,000
	Between one and five years	12,000	9,231
Photocopier Lease	Within one year	515	515
	Between one and five years	515	515

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11. Tangible Fixed Assets

	Computer & Office Equipment £	Vehicles £	Leasehold Improvements £	Total £
Cost				
At 1 April 2022	818	164,337	1,728	166,883
Additions	574	48,495	6,529	55,598
Disposals		(80,635)		(80,635)
At 31 March 2023	1,392	132,197	8,257	141,846
Depreciation				
At 1 April 2022	(281)	(137,500)	(529)	(138,310)
Additions	(362)	(10,867)	(375)	(11,604)
Disposals		68,192		68,192
At 31 March 2023	(643)	(80,175)	(904)	(81,722)
Net book values				
At 1 April 2022	537	26,837	1,199	28,573
At 31 March 2023	749	52,022	7,353	60,124

12. Restricted Funds

	At 1 st April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 st March 2023 £
Brecon Council	242	0	0	0	242
Douglas Arter Foundation	30	0	0	0	30
National Grid	0	1,000	(1,000)	0	0
	272	1,000	(1,000)	0	272

Brecon Council
Douglas Arter Foundation
National Grid

Contribution towards the purchase of fire prevention equipment
Purchase of wheelchair clamps
Contribution towards the cost of diesel

13. Unrestricted Funds

	At 1 st April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 st March 2023 £
Unrestricted Funds	186,030	225,344	(220,753)	0	190,621
	186,030	225,344	(220,753)	0	190,621