

Brecon & District Dial-A-Ride Club

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

Brecon and District Dial-A-Ride Club

Contents

Trustees' Report

Independent Examiners Report

Statement of Financial Activities

Balance Sheet

Notes to the Financial Statements

Brecon and District Dial-A-Ride Club

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 2024. 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 county of Powys in which we work is very rural 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 is £8.50.

The Club also has a contract with Powys County Council (until July 2025) to transport pupils with additional learning needs to local schools.

Over the past year our 407 Club members have taken 11,141 passenger journeys (9,959 in 22-23), of which 665 were for wheelchair users (543 in 22-23) and another 249 required the tail lift (528 in 22-23). 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 6 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 June 2023.

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

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)
- Volunteer Co-ordinator

The Club depends on the hard work and dedication of its staff and committed volunteers and Trustees are grateful for this.

This year, we have ensured that all staff are paid at Real Living Wage levels. This is the UK wage rate based on the cost of living and is voluntarily paid by over 15,000 UK organisations and businesses who believe that their staff deserve a wage which meets everyday needs.

Funding

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

- | | | |
|-----------------------------|---|---------|
| a. Powys County Council | - | £14,779 |
| 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 its dedicated and hard-working team of volunteers. A Volunteer Co-ordinator was appointed in March 2024 to provide overall management and support for all our volunteers.

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 Renault Master minibus was delivered in June 2023 to continue with upgrading the fleet, this helps keep maintenance costs down, the vehicle was again sign written with a note of thanks to the volunteers and customers of the shop.

Plans for 2024-25

We know that there are individuals living within our area who cannot access the limited public transport available and 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
- Further increase our membership and regular use
- Explore and trial ways of helping members to build sufficient confidence to return to using 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 2024, the Club's unrestricted reserves amounted to £149,905.

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 Steve Vaughan who left the Trustee board this year after many years and working tirelessly to prepare our application for CIO status as well as updating many of our policy documents
- All our funders

Trustees 2023-2024

Barbara Anglezarke
Margaret Bevan (resigned Nov 23)
Angela Hill
Peter Jones
Sheila Lewis (appointed Sep 23)
Jennifer Smith
Steve Vaughan (resigned Aug 23)

Principal Office

Office 151, Plas Y Ffynnon, Cambrian Way, Brecon, Powys LD3 7HP

Charitable Incorporated Organisation No: 519457

Independent Examiner: Paul Burnell

C Management Services Ltd (trading name of C Mgmt Services Ltd)
69 Velindre Road
Cardiff CF14 2TF

The annual report was approved by the Trustees of the charity on 25th September 2024 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 2024

I report on the accounts of Brecon & District Dial-a-Ride Club for the year ended 31 March 2024 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

25th September 2024

BRECON DIAL-A-RIDE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2023-24 Total £	2022-23 Total £
Incoming resources					
Charitable Activities	2	81,300	0	81,300	67,249
Donations	3	22,635	0	22,635	18,347
Grants	4	27,451	0	27,451	20,397
Other Trading Activities	5	92,593	0	92,593	114,844
Interest		804	0	804	257
Total incoming resources		224,783	0	224,783	221,094
Resources expended					
Grant Expenditure		0	0	0	1,000
Administration		26,188	0	26,188	15,532
Charitable Donations		0	0	0	0
Vehicle Expenses	6	33,667	0	33,667	33,444
Office Expenses		22,555	242	22,797	17,448
Staff	8	163,004	0	163,004	119,087
Other Trading Activities	7	20,085	0	20,085	35,242
Total resources expended		265,499	242	265,741	221,753
Net incoming/(outgoing) resources before transfers		(40,716)	(242)	(40,958)	(659)
Gain on Disposal		0	0	0	5,250
Transfer between funds		0	0	0	0
Net incoming/(outgoing) resources for the year		(40,716)	(242)	(40,958)	4,591
Total funds brought forward		190,621	272	190,893	186,302
Total funds carried forward		149,905	30	149,935	190,893

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

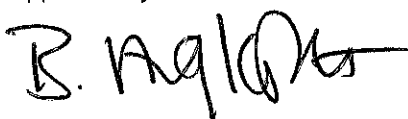
BRECON DIAL-A-RIDE

BALANCE SHEET AS AT 31 MARCH 2024

		31 March 24	31 March 23
	Notes	£	£
Current Assets			
Cash at bank and in hand		60,369	131,874
Accounts Receivable		11,878	40
Prepayments		5,155	7,082
Total Current Assets		77,402	138,996
Current Liabilities			
Creditor amounts falling due within one year		(4,651)	(8,227)
Net Current Assets		72,751	130,769
Fixed Assets			
Tangible Assets	11	77,184	60,124
Investments		0	0
Total Assets less Current Liabilities		149,935	190,893
Non-Current Liabilities			
Creditor amounts falling due after more than one year		0	0
Net assets		149,935	190,893
Funds			
Restricted Funds	12	30	272
Unrestricted Funds	13	149,905	190,621
Total funds		149,935	190,893

Notes in the following pages form part of these accounts

Approved by the Trustees on 25th September 2024 and signed on their behalf



Barbara Anglezarke

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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

BRECON DIAL-A-RIDE

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	Depredation 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	2023-24 Total	2022-23 Total
	£	£	£	£
Fares	76,161	0	76,161	62,689
Membership Subscriptions	5,139	0	5,139	4,560
Total	81,300	0	81,300	67,249

BRECON DIAL-A-RIDE

3. Income: Donations & Legacies

	Unrestricted Funds	Restricted Funds	2023-24 Total	2022-23 Total
	£	£	£	£
Donations from Individuals	8,017	0	8,017	8,236
Donations from Organisations	13,795	0	13,795	10,005
Fundraising Events	823	0	823	106
Total	22,635	0	22,635	18,347

4. Income: Grant Income

	Unrestricted Funds	Restricted Funds	2023-24 Total	2022-23 Total
	£	£	£	£
Powys County Council	26,091	0	26,091	18,037
Powys Teaching Health Board	1,360	0	1,360	1,360
National Grid Community Matters	0	0	0	1,000
Total	27,451	0	27,451	20,397

5. Income: Other Trading Activities

	Unrestricted Funds	Restricted Funds	2023-24 Total	2022-23 Total
	£	£	£	£
Shop Income	90,076	0	90,076	111,248
200 Club Lottery	1,413	0	1,413	1,792
Rag Collection	1,086	0	1,086	1,804
Other Income	18	0	18	0
Total	92,593	0	92,593	114,844

6. Expenditure: Vehicle Expenses

	Unrestricted Funds	Restricted Funds	2023-24 Total	2022-23 Total
	£	£	£	£
Servicing	3,644	0	3,644	3,967
Insurance	5,778	0	5,778	3,882
Diesel	14,820	0	14,820	16,001
Lift Maintenance	580	0	580	1,244
Tyres	846	0	846	1,115
Repairs	5,499	0	5,499	6,325
Other Vehicle Costs	2,500	0	2,500	910
Total	33,667	0	33,667	33,444

BRECON DIAL-A-RIDE

7. Expenditure: Other Trading Activities

	Unrestricted Funds	Restricted Funds	2023-24 Total	2022-23 Total
	£	£	£	£
200 Lottery Club Winners	1,050	0	1,050	1,375
Shop Costs	19,035	0	19,035	33,867
Total	20,085	0	20,085	35,242

8. Expenditure: Staff Costs

	Unrestricted Funds	Restricted Funds	2023-24 Total	2021-23 Total
	£	£	£	£
Salaries	158,882	0	158,882	117,808
Pension Contributions	1,509	0	1,509	1,221
Travel & Training	1,992	0	1,992	58
Other	621	0	621	0
Total	163,004	0	163,004	119,087

No employee received emoluments of more than £60,000 (2023: 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:

		2023-24 Total	2022-23 Total
Office Lease	Within one year	2,462	2,462
	Between one and five years	0	0
Shop Lease	Within one year	12,000	12,000
	Between one and five years	12,000	12,000
Photocopier Lease	Within one year	515	515
	Between one and five years	515	515

BRECON DIAL-A-RIDE

11. Tangible Fixed Assets

	Computer & Office Equipment £	Vehicles £	Leasehold Improvements £	Total £
Cost				
At 1 April 2023	1,392	132,197	8,257	141,846
Additions	239	37,995	1,525	39,759
Disposals				
At 31 March 2024	1,631	170,192	9,782	181,605
Depreciation				
At 1 April 2023	(643)	(80,175)	(904)	(81,722)
Additions	(448)	(20,921)	(1,330)	(22,699)
Disposals				
At 31 March 2024	(1,091)	(101,096)	(2,234)	(104,421)
Net book values				
At 1 April 2023	749	52,022	7,353	60,124
At 31 March 2024	540	69,096	7,548	77,184

12. Restricted Funds

	At 1 st April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 st March 2024 £
Brecon Council	242	0	(242)	0	0
Douglas Arter Foundation	30	0	0	0	30
	272	0	(242)	0	30

Brecon Council
Douglas Arter Foundation

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

13. Unrestricted Funds

	At 1 st April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 st March 2024 £
Unrestricted Funds	190,621	224,783	(265,499)	0	149,905
	190,621	224,783	(265,499)	0	149,905