

Brecon & District Dial-A-Ride Club

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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 2025. 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. In 2024-25, the annual Club membership cost was £12, and the maximum return fare was £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 414 Club members (407 in 23-24) have taken 12,107 passenger journeys (11,141 in 23-24), of which 693 were for wheelchair users (665 in 23-24) and another 189 required the tail lift (249 in 23-24).

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 (down from 6 in 2023-24), each fitted with tail lifts and able to carry between 8 – 12 passengers. Fundraising continues to purchase a replacement bus.

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 fulfilling life in the community, with dignity and the right to self-determination.

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 dedicated and hard-working staff team:

- Administration Officer
- Booking Clerk
- Crickhowell Service Co-ordinator
- Volunteer Co-Ordinator (April to Sept 2024)
- 6 Drivers (1 term-time only)
- 2 Escorts (term-time only)

We are also fortunate to have 8 volunteer drivers who give up their time to support others, and we are grateful to them.

Funding

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

- a. Powys County Council: £16,324.70
- b. Powys Local Health Board: £1 600.00

Fundraising

Fundraising is an increasingly essential activity for the Club, and we are grateful for all donations, legacies and grant awards. To reduce the impacts of the rising costs of living (particularly in relation to employment, fuel, vehicle repairs and energy) efforts are made continually to reduce running costs and ensure that the most cost-effective contracts are sought.

We are immensely grateful to the dedicated and hard-working volunteers who manage our popular Charity Shop on the corner of The Struet and Castle Street in Brecon – and to the people of Brecon who support it so loyally. Income generated is crucial and central to the ongoing operation of the service.

Plans for 2025-26

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:

- Review and update our website
- Finalise and distribute our new promotion leaflet
- Increase fundraising activities and efforts
- Identify and work with partners to reach potential users
- Recruit, train and support more volunteers to support service delivery
- Explore and trial ways of helping members to build sufficient confidence to use the service – for example, by offering more social trips.

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.
- continue to seek additional Trustees from across the service area.

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 aim for six months' reserves but are currently below this level and are taking steps to increase this (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 2025, the Club's unrestricted reserves amounted to £109,352.

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
- All our funders

Trustees 2024-2025

Barbara Anglezarke
David Grant (appointed Jan 25)
Angela Hill
Peter Jones
Sheila Lewis
Jennifer Smith

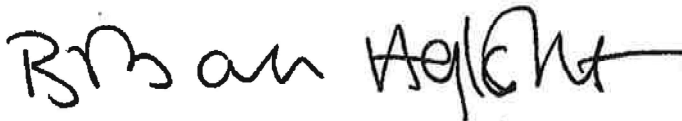
Principal Office

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 16th October 2025 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 2025

I report on the accounts of Brecon & District Dial-a-Ride Club for the year ended 31 March 2025 set out on pages 12 to 18.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

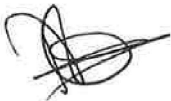
As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 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 ACM
For and on behalf of:
C Management Services (trading name of C Mgmt Services Ltd)
69 Velindre Road
Cardiff CF14 2TF

16th October 2025

BRECON DIAL-A-RIDE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2024-25 Total £	2023-24 Total £
Incoming resources					
Charitable Activities	2	91,795	0	91,795	81,300
Donations	3	22,755	0	22,755	22,635
Grants	4	28,366	0	28,366	27,451
Other Trading Activities	5	84,153	0	84,153	92,593
Interest		2,080	0	2,080	804
Total incoming resources		229,149	0	229,149	224,783
Resources expended					
Grant Expenditure		0	0	0	0
Administration		20,576	0	20,576	26,188
Charitable Donations		0	0	0	0
Vehicle Expenses	6	40,835	0	40,835	33,667
Office Expenses		20,492	0	20,492	22,797
Staff	8	163,275	0	163,275	163,004
Other Trading Activities	7	21,647	0	21,647	20,085
Total resources expended		266,825	0	266,825	265,741
Net incoming/(outgoing) resources before transfers		(37,676)	0	(37,676)	(40,958)
Gain on Disposal		(2,877)	0	(2,877)	0
Transfer between funds		0	0	0	0
Net Incoming/(outgoing) resources for the year		(40,553)	0	(40,553)	(40,958)
Total funds brought forward		149,905	30	149,935	190,893
Total funds carried forward		109,352	30	109,382	149,935

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

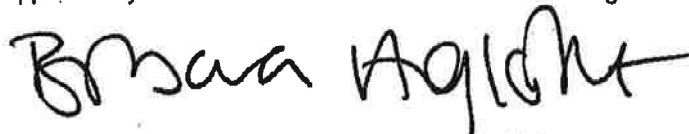
BRECON DIAL-A-RIDE

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	31 March 25 £	31 March 24 £
Current Assets			
Cash at bank and in hand		50,976	60,369
Accounts Receivable		0	11,878
Prepayments		8,016	5,155
Total Current Assets		58,992	77,402
Current Liabilities			
Creditor amounts falling due within one year		(5,000)	(4,651)
Net Current Assets		53,992	72,751
Fixed Assets			
Tangible Assets	11	55,390	77,184
Investments		0	0
Total Assets less Current Liabilities		109,382	149,935
Non-Current Liabilities			
Creditor amounts falling due after more than one year		0	0
Net assets		109,382	149,935
Funds			
Restricted Funds	12	30	30
Unrestricted Funds	13	109,352	149,905
Total funds		109,382	149,935

Notes in the following pages form part of these accounts

Approved by the Trustees on 16th October 2025 and signed on their behalf



Barbara Anglezarke

NOTES TO THE 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 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	2024-25 Total	2023-24 Total
	£	£	£	£
Fares	86,599	0	86,599	76,161
Membership Subscriptions	5,196	0	5,196	5,139
Total	91,795	0	91,795	81,300

BRECON DIAL-A-RIDE

3. Income: Donations & Legacies

	Unrestricted Funds	Restricted Funds	2024-25 Total	2023-24 Total
	£	£	£	£
Donations from Individuals	12,120	0	12,120	8,017
Donations from Organisations	6,825	0	6,825	13,795
Gift Aid	1,577	0	1,577	0
Fundraising Events	2,233	0	2,233	823
Total	22,755	0	22,755	22,635

4. Income: Grant Income

	Unrestricted Funds	Restricted Funds	2024-25 Total	2023-24 Total
	£	£	£	£
Powys County Council	26,766	0	26,766	26,091
Powys Teaching Health Board	1,600	0	1,600	1,360
National Grid Community Matters	0	0	0	0
Total	28,366	0	28,366	27,451

5. Income: Other Trading Activities

	Unrestricted Funds	Restricted Funds	2024-25 Total	2023-24 Total
	£	£	£	£
Shop Income	81,634	0	81,634	90,076
200 Club Lottery	1,875	0	1,875	1,413
Rag Collection	633	0	633	1,086
Other Income	11	0	11	18
Total	84,153	0	84,153	92,593

6. Expenditure: Vehicle Expenses

	Unrestricted Funds	Restricted Funds	2024-25 Total	2023-24 Total
	£	£	£	£
Servicing	4,760	0	4,760	3,644
Insurance	6,082	0	6,082	5,778
Diesel	14,730	0	14,730	14,820
Lift Maintenance	1,343	0	1,343	580
Tyres	1,158	0	1,158	846
Repairs	10,990	0	10,990	5,499
Other Vehicle Costs	1,772	0	1,772	2,500
Total	40,835	0	40,835	33,667

BRECON DIAL-A-RIDE

7. Expenditure: Other Trading Activities

	Unrestricted Funds	Restricted Funds	2024-25 Total	2023-24 Total
	£	£	£	£
200 Lottery Club Winners	1,225	0	1,225	1,050
Shop Costs	20,422	0	20,422	19,035
Total	21,647	0	21,647	20,085

8. Expenditure: Staff Costs

	Unrestricted Funds	Restricted Funds	2024-25 Total	2023-24 Total
	£	£	£	£
Salaries	160,969	0	160,969	158,882
Pension Contributions	1,885	0	1,885	1,509
Travel & Training	249	0	249	1,992
Other	172	0	172	621
Total	163,275	0	163,275	163,004

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

		2024-25 Total	2023-24 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 2024	1,631	170,192	9,782	181,605
Additions	192			192
Disposals		(20,250)		(20,250)
At 31 March 2025	1,823	149,942	9,782	161,547
Depreciation				
At 1 April 2024	(1,091)	(101,096)	(2,234)	(104,421)
Additions	(507)	(16,923)	(1,179)	(18,609)
Disposals		16,873		16,873
At 31 March 2025	(1,598)	(101,146)	(3,413)	(106,157)
Net book values				
At 1 April 2024	540	69,096	7,548	77,184
At 31 March 2025	225	48,796	6,369	55,390

12. Restricted Funds

	At 1 st April 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 st March 2025 £
Douglas Arter Foundation	30	0	0	0	30
	30	0	0	0	30

Douglas Arter Foundation Purchase of wheelchair clamps

13. Unrestricted Funds

	At 1 st April 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 st March 2025 £
Unrestricted Funds	149,905	229,149	(266,825)	(2,877)	109,352
	149,905	229,149	(266,825)	(2,877)	109,352