

LYDNEY DIAL-A-RIDE AND COMMUNITY TRANSPORT

England & Wales · Charity number 1005716

Details

Status Registered

Legal form Charitable company

Company number [02633594](#)

Registered 1991-11-07

Register [View on the Charity Commission register](#)

Contact

Address The Bus Station
Lydney
Gloucestershire
GL15 5PE

Phone 01594843809

Email dar@lydneydialaride.co.uk

Website www.lydneydialaride.co.uk

Activities

Objects: TO PROMOTE THE RELIEF OF THE ELDERLY, HANDICAPPED AND DISABLED AND FOR SUCH OTHER PURPOSES FOR THE BENEFIT OF THE INHABITANTS OF LYDNEY AND THE SURROUNDING AREAS AND IN FURTHERANCE OF THIS TO OPERATE A TRANSPORT SERVICE.

Activities: Community Transport - Dial-a-Ride service

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** LYDNEY, GLOUCESTERSHIRE
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£968,426	£839,481	£466,861	40
2024-03-31	£851,535	£716,745	£337,904	45
2023-03-31	£632,329	£602,549	£203,114	32
2022-03-31	£454,924	£459,226	-	-
2021-03-31	£447,722	£461,834	-	-

Trustees

Name	Role	Appointed
MARTIN BOWRING		
MICHAEL GREEN		
Nicholas Penny BEM		2024-09-11
Philip Andrew Smith		2025-01-15
RICHARD EDGE		

LYDNEY DIAL-A-RIDE AND COMMUNITY TRANSPORT

England & Wales - Charity number 1005716

Accounts

Charity number: 1005716
Company number: 2633594

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

Lydney Dial A Ride and Community Transport

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Lydney Dial A Ride and Community Transport

Legal and administrative information

Charity number	1005716
Company registration number	2633594
Business address	The Bus Station Lydney Gloucestershire GL15 5PE
Registered office	The Bus Station Lydney Gloucestershire GL15 5PE
Trustees	M. J. Green N. W. Penny M. J. Bowring R.W.O Edge I Spencer P. A. Smith
Secretary	Mr. M. J. Green
Accountants	Oversby & Company Unit 1C Crucible Close Coleford Gloucestershire GL16 8RE
Bankers	Nat West PLC. Newerne Street Lydney Gloucestershire Virgin Money PLC Jubilee House Gosforth Newcastle Upon Tyne NE3 4PL

Lydney Dial A Ride and Community Transport

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

The trustees present their report and the financial statements for the year ended 31 March 2025. The trustees, who are also directors of Lydney Dial A Ride and Community Transport for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The principle objective of the Company is to promote the welfare of the elderly, handicapped and people with disabilities, to prevent social isolation and for such other purposes for the benefit of Lydney, Coleford and Cinderford and the surrounding areas of the South Forest and in furtherance of this, to operate a transport service.

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

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

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

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

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

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

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

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

Plans for future periods

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

Lydney Dial A Ride and Community Transport

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

Statement of trustees' responsibilities

The trustees (who are also directors of Lydney Dial A Ride and Community Transport for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board



Mr. M. J. Green
Secretary

Lydney Dial A Ride and Community Transport

Independent examiner's report to the trustees on the unaudited financial statements of Lydney Dial A Ride and Community Transport.

I report on the accounts of Lydney Dial A Ride and Community Transport for the year ended 31 March 2025 set out on pages 2 to 14.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("The Act"). I report in respect of my examination of the Trust's Accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions issued by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr. Daniel John Oversby
A.C.P.A.

Independent examiner

Unit 1C
Crucible Close
Coleford
Gloucestershire
GL16 8RE

14/1/2025

Lydney Dial A Ride and Community Transport

Statement of financial activities

For the year ended 31 March 2025

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

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

Lydney Dial A Ride and Community Transport

Income and expenditure account

For the year ended 31 March 2025

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

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

Lydney Dial A Ride and Community Transport

Balance sheet as at 31 March 2025

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

The Balance Sheet continues on the following page.

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

Lydney Dial A Ride and Community Transport

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

Lydney Dial A Ride and Community Transport

Balance sheet (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 March 2025

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2025.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 and the Charities SORP (FRS 102).

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

M. J. Green
Director



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

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102 (FRS 102), the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP – FRS 102) applicable in the UK and Republic of Ireland.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2025

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	10% Straight Line
Fixtures, fittings and equipment	-	20% Straight Line
Motor vehicles	-	25% Reducing Balance

2. Voluntary income

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

3. Activities for generating funds

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

4. Investment income

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

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2025

5. Other incoming resources

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

6. Net incoming resources for the year

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

7. Employees

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

No employee received emoluments of more than £60,000 (2024 : None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

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

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2025

8. Taxation

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

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

10. Debtors

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

11. Creditors: amounts falling due within one year

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

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2025

12. Analysis of net assets between funds

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

13. Unrestricted funds

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

Purposes of unrestricted funds

Running cost funds

14. Restricted funds

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

Purposes of restricted funds

The reserves are held to support the future running and stability of the Charity and to cover the estimated costs of Redundancies and associated expenses relating to the closure of the business.

Lydney Dial A Ride and Community Transport

The following pages do not form part of the statutory accounts.

Lydney Dial A Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2025

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

Lydney Dial A Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2025

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

Lydney Dial A Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2025

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

Lydney Dial A Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2025

Fundraising trading:

cost of goods sold and other costs

Shop costs

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

Accounts

*Signed
copy*

Charity number: 1005716
Company number: 2633594

Lydney Dial a Ride and Community Transport
Trustees' report and financial statements
for the year ended 31 March 2024

Lydney Dial a Ride and Community Transport

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Legal and administrative information

Charity number	1005716	
Company registration number	2633594	
Business address	The Bus Station Lydney Gloucestershire GL15 5PE	
Registered office	The Bus Station Lydney Gloucestershire GL15 5PE	
Trustees	M. J. Green D. R. Biddle M. J. Bowring R.W.O Edge I Spencer	09/07/2023
Secretary	Mr. M. J. Green	
Accountants	Oversby & Company Unit 1C Crucible Close Coleford Gloucestershire GL16 8RE	
Bankers	Nat West PLC. Newerne Street Lydney Gloucestershire Lloyds Bank PLC Lydney Gloucestershire Virgin Money PLC Jubilee House Gosforth Newcastle Upon Tyne NE3 4PL	

Lydney Dial a Ride and Community Transport

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2024

The trustees present their report and the financial statements for the year ended 31 March 2024. The trustees, who are also directors of Lydney Dial a Ride and Community Transport for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The principal objective of the Company is to promote the welfare of the elderly, handicapped and people with disabilities, to prevent social isolation and for such other purposes for the benefit of Lydney, Coleford and Cinderford and the surrounding areas of the South Forest and in furtherance of this, to operate a transport service.

In 2022/23 we undertook 8026 passenger journeys and this financial year we have completed 7943. We continue to see passengers with a higher level of dependency. This involves additional help getting on and off the vehicles, dealing with a higher levels of dementia passengers and those using walking aids.

Special Education Needs Home to School Transport

The Charity continues to have strong links with the local SEN school, taking 41 children into school each day. The nine individual routes we undertake covers the South of the Forest of Dean. These children may have a range of medical conditions, and the drivers and passenger assistants work closely with the parents and the child to ensure we make their journeys to and from school as easy as possible. The drivers and passenger assistants undertake vehicle training as well as First Aid and Fire training. This year we held a Makaton session with the staff to help them understand the needs of the children better.

Volunteer Car Service

The self-funded Voluntary Car Service has seen an 8% increase this year. We continue to have a small pool of very dedicated volunteer drivers who give their time freely to ensure local people can get out and about. Predominantly the journeys are to attend medical appointments. With major hospitals some twenty miles away people rely on this service to help with their health and wellbeing. We continue to advertise for more voluntary car drivers to increase this service.

Rural Bus Routes

The eight rural bus routes that we operate continue to be well supported by the local community. These routes take in the three market towns of the South Forest of Dean as well as the many rural villages and hamlets between. They are used as shopping routes and allow people to access amenities locally, as well as the nearby towns of Chepstow and Monmouth just across the Welsh border.

Lydney Dial a Ride and Community Transport

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2024

Charity Shops

The Charity shops have struggled this financial year. We have continued to see a drop in footfall in our Lydney shop which then finds it a challenge to increase sales. We have also found recruiting volunteers difficult with people unable to commit for a period or joining us and then moving into paid employment elsewhere. We will continue to advertise on the local volunteering websites and also work with the local volunteering networks to attract new volunteers.

The Robin - Demand Responsive Transport

Now in its second year of operation, The Robin continues to go from strength to strength with people embracing this new on demand service for the South Forest of Dean. Two minibuses operate across a twelve-hour period from Monday to Saturday. This gives passengers the option to travel at a time that suits them to their chosen destination. They can book via a website, an app or the Call Centre. The app remains the most popular way to book journeys. New passengers are joining us month-on-month and we are retaining the existing passengers. During this twelve-month period 9337 passengers travelled on this service. We thank Gloucestershire County Council for their continuing support with this project.

Grants and Fundraising

2023/24 has seen an increase in fundraising activity. This has enabled us to set aside funds to order two new minibuses within the next twelve months. In recent years, the average age of the fleet had increased to become a concern. These funds have created the opportunity to update the fleet, reducing maintenance costs and improving reliability.

We have also received grants for training costs, volunteer recruitment, updated IT equipment, passenger day trips, replacement wheelchair ratchet straps and general running costs. The Trustees and staff would like to thank the following for their support: Gloucestershire Community Fund, Monmouthshire Building Society, Garfield Weston Foundation, Thriving Communities, Gloucestershire Disability Fund, Hospital Saturday Fund, The Brownlee Foundation, The Langtree Trust, Skipton Building Society and The Rowlands Trust.

Finally, the Board of Trustees would like to extend their gratitude to all the staff and volunteers who have worked tirelessly this year across the range of services and projects.

Lydney Dial a Ride and Community Transport

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2024

Statement of trustees' responsibilities

The trustees (who are also directors of Lydney Dial A Ride and Community Transport for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board



Mr. M. J. Green
Secretary

Lydney Dial a Ride and Community Transport

Independent examiner's report to the trustees on the unaudited financial statements of Lydney Dial A Ride and Community Transport.

I report on the accounts of Lydney Dial A Ride and Community Transport for the year ended 31 March 2024 set out on pages 2 to 15.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011("The Act"). I report in respect of my examination of the Trust's Accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Mr. Daniel John Oversby

A.C.P.A.

Independent examiner

Unit 1C

Crucible Close

Coleford

Gloucestershire

GL16 8RE

Lydney Dial a Ride and Community Transport

Statement of financial activities

For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	109,324	60,000	169,324	121,831
Activities for generating funds	3	659,550	-	659,550	499,541
Investment income	4	154	-	154	162
Other incoming resources	5	22,507	-	22,507	15,200
Total incoming resources		<u>791,535</u>	<u>60,000</u>	<u>851,535</u>	<u>636,734</u>
Resources expended					
Staff costs	7	473,375	-	473,375	376,887
Establishment costs		53,857	-	53,857	57,872
Motor and travelling expenses		142,951	-	142,951	110,385
Accountancy fees		1,460	-	1,460	1,450
Legal and professional fees		18,365	-	18,365	13,012
Communications and IT		3,508	-	3,508	2,430
Other office expenses		4,475	-	4,475	26,916
Depreciation and impairment		18,754	-	18,754	18,002
Total resources expended		<u>716,745</u>	<u>-</u>	<u>716,745</u>	<u>606,954</u>
Total funds brought forward		<u>89,365</u>	<u>113,750</u>	<u>203,115</u>	<u>173,335</u>
Total funds carried forward		<u>164,155</u>	<u>173,750</u>	<u>337,905</u>	<u>203,115</u>

The notes on pages 11 to 15 form an integral part of these financial statements

Lydney Dial a Ride and Community Transport

Income and expenditure account

For the year ended 31 March 2024

	Notes	2024 £	2023 £
Income		851,381	636,572
Operating expenditure		(716,745)	(606,954)
Operating surplus		134,636	29,618
Other income			
Interest receivable and similar income		154	162
		<u>154</u>	<u>162</u>
Retained surplus for the financial year		<u>134,790</u>	<u>29,780</u>

The notes on pages 11 to 15 form an integral part of these financial statements

Lydney Dial a Ride and Community Transport

The notes on pages 11 to 15 form an integral part of these financial statements

Lydney Dial a Ride and Community Transport

Balance sheet as of 31 March 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	9	53,207	55,912
Current assets			
Debtors	10	54,315	63,013
Cash at bank and in hand		261,808	126,757
		316,123	189,770
Creditors: amounts falling due within one year	11	(31,426)	(42,567)
Net current assets		284,697	147,203
Net assets		337,904	203,115
Funds	12		
Restricted income funds		184,422	113,750
Unrestricted income funds		153,483	89,365
Total funds		337,904	203,115

The Balance Sheet continues the following page.

Lydney Dial a Ride and Community Transport

Balance sheet (continued)

Trustees' statements required by the Companies Act 2006 for the year ended 31 March 2024

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006.

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2024.

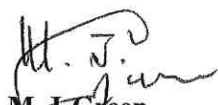
(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions applicable to small companies subject to the small company's regime and in accordance with FRS102 SORP.

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



M. J. Green

Director

Lydney Dial a Ride and Community Transport

Notes to 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 preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008), the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on the 16th of July 2014.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Lydney Dial a Ride and Community Transport

Notes to financial statements for the year ended 31 March 2024

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	10% Straight Line
Fixtures, fittings and equipment	-	20% Straight Line
Motor vehicles	-	25% Reducing Balance

2. Voluntary income

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Donations	4,241	-	4,241	4,206
Grants receivable	105,083	60,000	165,083	117,625
	<u>109,324</u>	<u>60,000</u>	<u>169,324</u>	<u>121,831</u>

3. Activities for generating funds

	Unrestricted funds £	2024 Total £	2023 Total £
Shop income	78,208	78,208	73,184
Fundraising events	25,361	25,361	4,405
Fares	337,732	337,732	237,403
Tenders	218,249	218,249	184,549
	<u>659,550</u>	<u>659,550</u>	<u>499,541</u>

4. Investment income

	Unrestricted funds £	2024 Total £	2023 Total £
Bank interest receivable	154	154	162
	<u>154</u>	<u>154</u>	<u>162</u>

Lydney Dial a Ride and Community Transport

Notes to financial statements for the year ended 31 March 2024

5. Other incoming resources

	Unrestricted funds £	2024 Total £	2023 Total £
Fuel Rebate	14,572	14,572	5,038
Other Chargeable	1,935	1,935	2,753
Rental Income	6,000	6,000	6,000
Insurance Payments	-	-	1,409
	<u>22,507</u>	<u>22,507</u>	<u>15,200</u>

6. Net incoming resources for the year

	2024 £	2023 £
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	<u>18,754</u>	<u>18,003</u>

7. Employees

Employment costs	2024 £	2023 £
Wages and salaries	<u>473,375</u>	<u>376,887</u>

No employee received emoluments of more than £60,000 (2023: None).

8. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Lydney Dial a Ride and Community Transport

Notes to financial statements for the year ended 31 March 2024

9. Tangible fixed assets	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	7,419	31,102	511,087	549,608
Additions	-	-	16,045	16,045
At 31 March 2024	<u>7,419</u>	<u>31,102</u>	<u>527,132</u>	<u>565,653</u>
Depreciation				
At 1 April 2023	7,419	30,370	455,905	493,694
Charge for the year	-	146	18,608	18,754
At 31 March 2024	<u>7,419</u>	<u>30,516</u>	<u>474,513</u>	<u>512,448</u>
Net book values				
At 31 March 2024	-	586	52,619	53,205
At 31 March 2023	-	732	55,182	55,915

10. Debtors

	2024	2023
	£	£
Trade debtors	44,518	51,087
Other debtors	9,797	11,926
	<u>54,315</u>	<u>63,013</u>

11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	19,713	19,753
Other taxes and social security	5,814	5,814
Other creditors	-	1,200
Accruals and deferred income	5,900	15,800
	<u>31,427</u>	<u>42,567</u>

Lydney Dial a Ride and Community Transport

Notes to financial statements for the year ended 31 March 2024

12. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2024 as represented by:			
Current assets	164,150	173,750	337,900
	<u>164,150</u>	<u>173,750</u>	<u>337,900</u>

13. Unrestricted funds

	At 1st April 2023 £	Incoming resources £	Outgoing resources £	At 31st March 2024 £
General Funds	<u>89,365</u>	<u>791,535</u>	<u>(716,745)</u>	<u>164,155</u>

Purposes of unrestricted funds

Running cost funds

14. Restricted funds

	At 1st April 2023 £	Incoming resources £	At 31st March 2024 £
Redundancy Funds	<u>113,750</u>	<u>60,000</u>	<u>173,750</u>

Purposes of restricted funds

Estimated costs of Redundancies and associated expenses relating to the closure of the business, and funds received for specific future projects.

Lydney Dial a Ride and Community Transport

The following pages do not form part of the statutory accounts.

Lydney Dial a Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2024

	2024 £	2023 £
Charitable activities		
Activity 1		
<i>Activities undertaken directly</i>		
Activity1 - Direct - Staff - Wages & Salaries	337,792	291,330
Activity1 - Direct - Establishment - Rent	147	60
Activity1 - Direct - Establishment - Rates & water	696	690
Activity1 - Direct - Establishment - Light & heat	5,620	3,104
Activity1 - Direct - Establishment - Rep. & maint.	5,502	10,116
Activity1 - Direct - Establishment - Insurance	19,184	18,239
Activity1 - Direct - Motor vehicle expenses	39,563	42,433
Activity1 - Direct - Other motor & travel expenses	74,442	60,126
Activity1 - Direct - Professional - Legal fees	15,301	11,480
Activity1 - Direct - Office expenses - Telephone	1,848	1,645
Activity1 - Direct - Office expenses - Other	1,247	23,944
Activity1 - Direct - Depreciation & impairment	18,754	18,002
	<u>520,096</u>	<u>481,169</u>
Activity 1 total expenditure	<u>520,096</u>	<u>481,169</u>
Activity 2		
<i>Activities undertaken directly</i>		
Activity2 - Direct - Staff - Wages & Salaries	85,270	39,273
Activity2 - Direct - Establishment - Rent	-	99
Activity2 - Direct - Establishment - Rates & water	198	-
Activity2 - Direct - Establishment - Light & heat	624	312
Activity2 - Direct - Establishment - Rep. & maint.	211	184
Activity2 - Direct - Establishment - Insurance	71	1,785
Activity2 - Direct - Motor vehicle expenses	22,632	6,564
Activity2 - Direct - Other motor & travel expenses	6,314	1,262
Activity2 - Direct - Professional - Accountancy	21	11
Activity2 - Direct - Professional - Legal fees	2,464	1,232
Activity2 - Direct - Office expenses - Telephone	1,271	540
Activity2 - Direct - Office expenses - Other	1,621	1,829
	<u>120,697</u>	<u>53,091</u>
Activity 2 total expenditure	<u>120,697</u>	<u>53,091</u>
Activity 3		
<i>Support costs</i>		
Activity3 - Support - Staff - Wages & Salaries	932	-
Activity3 - Support - Establishment - Light & heat	15	-
Activity3 - Support - Office expenses - Telephone	92	-
	<u>1,039</u>	<u>-</u>
Activity 3 total expenditure	<u>1,039</u>	<u>-</u>

Lydney Dial a Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2024

Total charitable activity expenditure		<u>641,832</u>	<u>534,260</u>
Governance costs			
<i>Activities undertaken directly</i>			
Professional - Accountancy fees	<u>1,439</u>	<u>1,439</u>	
		<u>1,439</u>	<u>1,439</u>
Total governance costs		<u>1,439</u>	<u>1,439</u>
Net incoming/(outgoing) resources for the year		<u>58,032</u>	<u>(49,670)</u>

Lydney Dial a Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2024

	2024	2023
	£	£
Incoming resources		
Incoming resources from generating funds:		
<i>Voluntary income</i>		
Donations	4,241	4,206
Grants receivable	165,083	117,625
	<u>169,324</u>	<u>121,831</u>
<i>Activities for generating funds</i>		
Shop income	78,208	73,184
Fundraising events	25,361	4,405
Fares	337,732	237,403
Tenders	218,249	184,549
	<u>659,550</u>	<u>499,541</u>
<i>Investment income</i>		
Bank interest receivable	154	162
	<u>154</u>	<u>162</u>
Total incoming resources from generating funds	<u>829,028</u>	<u>621,534</u>
Other incoming resources		
Fuel Rebate	14,572	5,038
Other Chargeable	1,935	2,753
Rental Income	6,000	6,000
Insurance Payments	-	1,409
	<u>22,507</u>	<u>15,200</u>
Total incoming resources	<u>851,535</u>	<u>636,734</u>
Resources expended		
Costs of generating funds:		

Lydney Dial a Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2024

Fundraising trading:

cost of goods sold and other costs

Shop costs

Shop costs - Staff - Wages & salaries	49,381	46,284
Shop costs - Establishment - Rent	13,875	13,500
Shop costs - Establishment - Rates & water	567	972
Shop costs - Establishment - Light & heat	2,973	906
Shop costs - Establishment - Repairs & maintenance	3,896	7,905
Shop costs - Establishment - Insurance	278	-
Shop costs - Professional - Legal fees	600	300
Shop costs - Office expenses - Telephone	297	245
Shop costs - Office expenses - Other	1,607	1,143
	<u>73,474</u>	<u>71,255</u>
Total fundraising trading		
cost of goods sold and other costs	<u>73,474</u>	<u>71,255</u>
Total costs of generating funds	<u>73,474</u>	<u>71,255</u>

Accounts

Charity number: 1005716
Company number: 2633594

Lydney Dial A Ride and Community Transport
Trustees' report and financial statements
for the year ended 31 March 2023

Lydney Dial A Ride and Community Transport

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Lydney Dial A Ride and Community Transport

Legal and administrative information

Charity number	1005716
Company registration number	2633594
Business address	The Bus Station Lydney Gloucestershire GL15 5PE
Registered office	The Bus Station Lydney Gloucestershire GL15 5PE
Trustees	M. J. Green D. R. Biddle M. J. Bowring R.W.O Edge
Secretary	Mr. M. J. Green
Accountants	Oversby & Company Unit 1C Crucible Close Coleford Gloucestershire GL16 8RE
Bankers	Nat West PLC. Newerne Street Lydney Gloucestershire Virgin Money PLC Jubilee House Gosforth Newcastle Upon Tyne NE3 4PL

Lydney Dial A Ride and Community Transport

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2023

The Directors present their Annual Report together with the audited accounts for the year ended 31st March 2023

The Company is limited by Guarantee and the governing documents are a Memorandum of Articles of Association.

The Company is also a Registered Charity, Charity Number 1005716

Principle Objective and Activity

The principal objective of the Company is to promote the welfare of the elderly, handicapped and people with disabilities, to prevent social isolation and for such other purposes for the benefit of Lydney, Coleford and Cinderford and the surrounding areas of the South Forest and in furtherance of this, to operate a transport service.

The transport service has expanded this year with the fleet returning to thirteen minibuses. Vehicles have been adapted to carry wheelchair passengers and operate five days a week from 9am. to 4.30pm.

The number of staff employed this year stands at thirty-two. This is made up of the Manager, Finance Manager, Transport Manager, Administrator, four Charity shop staff and twenty-four drivers and passengers assistants.

There has been a slow recovery in numbers after the pandemic, but the charity has suffered the effects of higher fuel costs, higher vehicle repair costs and an ageing fleet.

Dial A Ride

The numbers of Dial a Ride passengers have increased this year but are still well behind the level seen prior to the pandemic; this year's total being 60% of the passengers taken in 2019. There is a marked increase in passenger frailty and walking aid use. This has led to increased time been allocated to each passenger to ensure we meet their needs getting on and off the minibuses.

Special education needs Home to School Transport

The charity has continued to provide home to school transport. The number of children has increased to 41 across 9 routes. Strong links with the special school have been fostered and a close relationship with the County Council maintained to ensure they appreciate the charity's experience and expertise in this service. Our drivers and passenger assistants undertake a range of training to ensure we provide the best possible service to these children, who have a wide range of needs and require specialist care.

Volunteer Car Service

The self-funded Volunteer Car Service continues to see an increase in demand. The number of volunteer car journeys increased by thirteen percent compared to last year, with eighty percent of those journeys being for medical purposes. All these journeys are undertaken by a small but dedicated team of eight volunteers that give up their time freely and make use of their own vehicles. Despite campaigns across local and social media, it is proving difficult to recruit new volunteers to this service. With a new fundraising strategy taking place this year, it is hoped that we can widen the net and increase the number of volunteers registered, to ensure we are able to accommodate the increasing demand.

Rural Bus Routes

Lydney Dial a Ride plays an important role in ensuring that, when a commercial bus route is deemed no longer viable, we can offer a similar route and frequency to those passengers spread out among the rural village and hamlets across our area. Eight rural routes are operated, taking in the market towns of Lydney, Cinderford and Coleford and even crossing the Welsh border to take local people to Chepstow and Monmouth three days per week. We offer a range of routes that include bus stops by the local hospital, train station and various supermarkets. This ensures the local community can remain active and make use of the local amenities.

Lydney Dial A Ride and Community Transport

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2023

Charity Shops

We have maintained both Charity shops in Cinderford and Lydney this year. Cinderford has rebounded well from the pandemic and has seen high levels of donations and increasing levels of sales. As well as the paid staff, Cinderford has three volunteers to help with sorting and pricing of the donated goods. Lydney has taken much longer to recover. This year has seen an increase of thefts when donated goods are left outside the shop and we have seen a drop in footfall into the shop. This correlates to the reduced number of buses coming into the bus station where the Lydney Charity shop is based.

The Robin – Demand Responsive Transport

In October 2022, The Robin was launched in a two-year pilot project for demand responsive transport in the South of the Forest of Dean. The project is in partnership with Gloucestershire County Council. Two vehicles provide up to twelve hours of coverage of the area from 7am to 7pm six days a week. Passengers can book via an app, online or call centre and they can be picked up and dropped at hundreds of bus stops across the designated area. The project has been a great success. In October 2022 there were 65 passenger journeys, increasing to 543 in December 2022 and 746 in March 2023. Feedback from passengers has been excellent, with the overall rating of five stars being maintained throughout the year. There has been speedy adoption of technology on this project with over seventy percent of journeys being booked via the app or online. This has opened transport opportunities to a range of new users, and we are seeing people attend their local college or go to and from their place of work using this service. We are looking forward to continuing this trend as the project continues and are grateful to Gloucestershire County Council for this opportunity.

The Board of Trustees would like to extend their gratitude to all the staff and volunteers who have worked tirelessly this year across the range of services, and particularly the new project launched in October 2022. We would also like to thank our funding providers for their continued support.

Lydney Dial A Ride and Community Transport

**Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2023**

Lydney Dial A Ride and Community Transport

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2023

Statement of trustees' responsibilities

The trustees (who are also directors of Lydney Dial A Ride and Community Transport for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

Mr. M. J. Green
Secretary

Lydney Dial A Ride and Community Transport

Independent examiner's report to the trustees on the unaudited financial statements of Lydney Dial A Ride and Community Transport.

I report on the accounts of Lydney Dial A Ride and Community Transport for the year ended 31 March 2023 set out on pages 2 to 15.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("The Act"). I report in respect of my examination of the Trust's Accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Mr. Daniel John Oversby

A.C.P.A.

Independent examiner

Unit 1C

Crucible Close

Coleford

Gloucestershire

GL16 8RE

Lydney Dial A Ride and Community Transport

Statement of financial activities

For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	121,831	-	121,831	108,441
Activities for generating funds	3	495,136	4,405	499,541	327,175
Investment income	4	162	-	162	36
Other incoming resources	5	15,200	-	15,200	19,308
Total incoming resources		<u>632,329</u>	<u>4,405</u>	<u>636,734</u>	<u>454,960</u>
Resources expended					
Staff costs	7	376,887	-	376,887	301,020
Establishment costs		57,872	-	57,872	36,249
Motor and travelling expenses		110,385	-	110,385	76,384
Accountancy fees		1,450	-	1,450	1,200
Legal and professional fees		13,012	-	13,012	590
Communications and IT		2,430	-	2,430	1,948
Other office expenses		22,511	4,405	26,916	22,259
Depreciation and impairment		18,002	-	18,002	19,574
Total resources expended		<u>602,549</u>	<u>4,405</u>	<u>606,954</u>	<u>459,224</u>
 Total funds brought forward		<u>54,249</u>	<u>119,086</u>	<u>173,335</u>	<u>177,601</u>
Total funds carried forward		<u>84,029</u>	<u>119,086</u>	<u>203,115</u>	<u>173,337</u>

The notes on pages 11 to 15 form an integral part of these financial statements

Lydney Dial A Ride and Community Transport

Income and expenditure account

For the year ended 31 March 2023

	Notes	2023 £	2022 £
Income		636,572	454,387
Net gains from disposal of income fund fixed assets		-	537
Total income		<u>636,572</u>	<u>454,924</u>
Operating expenditure		<u>(606,954)</u>	<u>(459,224)</u>
Operating surplus/(deficit)		29,618	(4,300)
Other income			
Interest receivable and similar income		162	36
		<u>162</u>	<u>36</u>
Retained surplus/(deficit) for the financial year		<u>29,780</u>	<u>(4,264)</u>

Lydney Dial A Ride and Community Transport

Lydney Dial A Ride and Community Transport

Balance sheet as at 31 March 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	9		55,914		55,615
Current assets					
Debtors	10	63,013		33,027	
Cash at bank and in hand		126,753		99,764	
		<u>189,766</u>		<u>132,791</u>	
Creditors: amounts falling due within one year	11	(42,566)		(15,069)	
Net current assets			<u>147,200</u>		<u>117,722</u>
Net assets			<u>203,114</u>		<u>173,337</u>
Funds	12				
Restricted income funds			119,086		119,086
Unrestricted income funds			84,029		54,249
Total funds			<u>203,115</u>		<u>173,335</u>

The Balance Sheet continues on the following page.

Lydney Dial A Ride and Community Transport

Balance sheet (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 March 2023

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2023.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

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

M. J. Green
Director

Lydney Dial A Ride and Community Transport

Notes to 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 preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008), the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on the 16th July 2014.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2023

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	10% Straight Line
Fixtures, fittings and equipment	-	20% Straight Line
Motor vehicles	-	25% Reducing Balance

2. Voluntary income

	Unrestricted funds £	2023 Total £	2022 Total £
Donations	4,206	4,206	2,856
Grants receivable	117,625	117,625	105,585
	<u>121,831</u>	<u>121,831</u>	<u>108,441</u>

3. Activities for generating funds

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Shop income	73,184	-	73,184	57,436
Fundraising events	-	4,405	4,405	-
Fares	237,403	-	237,403	100,324
Tenders	184,549	-	184,549	159,415
Oth. activities for generating funds income type 4	-	-	-	10,000
	<u>495,136</u>	<u>4,405</u>	<u>499,541</u>	<u>327,175</u>

4. Investment income

	Unrestricted funds £	2023 Total £	2022 Total £
Bank interest receivable	162	162	36
	<u>162</u>	<u>162</u>	<u>36</u>

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2023

5. Other incoming resources

	Unrestricted funds £	2023 Total £	2022 Total £
Gain on disposal of tangible fixed assets	-	-	537
Fuel Rebate	5,038	5,038	9,139
Other Chargeable	2,753	2,753	3,632
Rental Income	6,000	6,000	6,000
Insurance Payments	1,409	1,409	-
	<u>15,200</u>	<u>15,200</u>	<u>19,308</u>

6. Net incoming/(outgoing) resources for the year

	2023 £	2022 £
Net incoming/(outgoing) resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	<u>18,003</u>	<u>19,575</u>
and after crediting:		
Profit on disposal of tangible fixed assets	<u>-</u>	<u>537</u>

7. Employees

Employment costs	2023 £	2022 £
Wages and salaries	<u>376,887</u>	<u>301,020</u>
No employee received emoluments of more than £60,000 (2022 : None).		

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2023 Number	2022 Number
Management & Administration	4	5
Drivers & Passenger Assistants	24	24
Shop Staff	4	4
	<u>32</u>	<u>33</u>

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2023

8. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

9. Tangible fixed assets	Plant and machinery £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2022	7,419	31,102	492,787	531,308
Additions	-	-	18,300	18,300
At 31 March 2023	<u>7,419</u>	<u>31,102</u>	<u>511,087</u>	<u>549,608</u>
Depreciation				
At 1 April 2022	7,353	30,187	438,152	475,692
Charge for the year	66	183	17,754	18,003
At 31 March 2023	<u>7,419</u>	<u>30,370</u>	<u>455,906</u>	<u>493,695</u>
Net book values				
At 31 March 2023	<u>-</u>	<u>732</u>	<u>55,181</u>	<u>55,913</u>
At 31 March 2022	<u>66</u>	<u>915</u>	<u>54,635</u>	<u>55,617</u>

10. Debtors

	2023 £	2022 £
Trade debtors	51,087	38,696
Other debtors	11,926	(5,669)
	<u>63,013</u>	<u>33,027</u>

11. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	19,753	8,922
Other taxes and social security	5,814	4,947
Other creditors	1,200	-
Accruals and deferred income	15,800	1,200
	<u>42,567</u>	<u>15,069</u>

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2023

12. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2023 as represented by:			
Current assets	84,024	119,086	203,110
	<u>84,024</u>	<u>119,086</u>	<u>203,110</u>

13. Unrestricted funds

	At 1st April 2022 £	Incoming resources £	Outgoing resources £	At 31st March 2023 £
General Funds	54,249	632,329	(602,549)	84,029

Purposes of unrestricted funds

Running cost funds

14. Restricted funds

	At 1st April 2022 £	Incoming resources £	Outgoing resources £	At 31st March 2023 £
Redundancy Funds	119,086	4,405	(4,405)	119,086

Purposes of restricted funds

Estimated costs of Redundancies and associated expenses relating to the closure of the business.

Lydney Dial A Ride and Community Transport

The following pages do not form part of the statutory accounts.

Lydney Dial A Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2023

	2023 £	2022 £
Charitable activities		
Transport Services		
<i>Activities undertaken directly</i>		
Activity1 - Direct - Staff - Wages & Salaries	291,330	260,683
Activity1 - Direct - Establishment - Rent	60	20
Activity1 - Direct - Establishment - Rates & water	690	812
Activity1 - Direct - Establishment - Light & heat	3,104	2,746
Activity1 - Direct - Establishment - Rep. & maint.	10,116	5,234
Activity1 - Direct - Establishment - Insurance	18,239	9,876
Activity1 - Direct - Motor vehicle expenses	42,433	34,544
Activity1 - Direct - Other motor & travel expenses	60,126	41,840
Activity1 - Direct - Professional - Legal fees	11,480	590
Activity1 - Direct - Office expenses - Telephone	1,645	1,635
Activity1 - Direct - Office expenses - Other	23,944	11,397
Activity1 - Direct - Depreciation & impairment	18,002	19,574
	<u>481,169</u>	<u>388,951</u>
<i>Support costs</i>		
Activity1 - Support - Office expenses - Other	-	10,000
	<u>-</u>	<u>10,000</u>
Transport Services total expenditure	<u>481,169</u>	<u>398,951</u>
Charity Shops		
<i>Activities undertaken directly</i>		
Activity2 - Direct - Staff - Wages & Salaries	39,273	-
Activity2 - Direct - Establishment - Rent	99	-
Activity2 - Direct - Establishment - Light & heat	312	-
Activity2 - Direct - Establishment - Rep. & maint.	184	-
Activity2 - Direct - Establishment - Insurance	1,785	-
Activity2 - Direct - Motor vehicle expenses	6,564	-
Activity2 - Direct - Other motor & travel expenses	1,262	-
Activity2 - Direct - Professional - Accountancy	11	-
Activity2 - Direct - Professional - Legal fees	1,232	-
Activity2 - Direct - Office expenses - Telephone	540	-
Activity2 - Direct - Office expenses - Other	1,829	-
	<u>53,091</u>	<u>-</u>
Charity Shop total expenditure	<u>53,091</u>	<u>-</u>
Total charitable activity expenditure	<u>534,260</u>	<u>398,951</u>

Lydney Dial A Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2023

Governance costs

Activities undertaken directly

Professional - Accountancy fees

1,439

1,200

Office expenses - Other

-

(2)

1,439

1,198

Total governance costs

1,439

1,198

Net incoming/(outgoing) resources for the year

(46,978)

(83,714)

Lydney Dial A Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2023

	2023		2022	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Donations		4,206		2,856
Grants receivable		117,625		105,585
		<u>121,831</u>		<u>108,441</u>
<i>Activities for generating funds</i>				
Shop income		73,184		57,436
Fundraising events		4,405		-
Fares		237,403		100,324
Tenders		184,549		159,415
Oth. activities for generating funds income type 4		-		10,000
		<u>499,541</u>		<u>327,175</u>
<i>Investment income</i>				
Bank interest receivable		162		36
		<u>162</u>		<u>36</u>
Total incoming resources from generating funds		<u>621,534</u>		<u>435,652</u>
Other incoming resources				
Gain on disposal of tangible fixed assets		-		537
Fuel Rebate		5,038		9,139
Other Chargeable		2,753		3,632
Rental Income		6,000		6,000
Insurance Payments		1,409		-
		<u>15,200</u>		<u>19,308</u>
Total incoming resources		<u>636,734</u>		<u>454,960</u>
Resources expended				
Costs of generating funds:				

Lydney Dial A Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2023

Fundraising trading:

cost of goods sold and other costs

Shop costs

Shop costs - Staff - Wages & salaries	46,284	40,337
Shop costs - Establishment - Rent	13,500	13,125
Shop costs - Establishment - Rates & water	972	475
Shop costs - Establishment - Light & heat	906	970
Shop costs - Establishment - Repairs & maintenance	7,905	2,874
Shop costs - Establishment - Insurance	-	117
Shop costs - Professional - Legal fees	300	-
Shop costs - Office expenses - Telephone	245	313
Shop costs - Office expenses - Other	1,143	864
	<u>71,255</u>	<u>59,075</u>
Total fundraising trading		
cost of goods sold and other costs	<u>71,255</u>	<u>59,075</u>
Total costs of generating funds	<u>71,255</u>	<u>59,075</u>

LYDNEY DIAL-A-RIDE AND COMMUNITY TRANSPORT

England & Wales - Charity number 1005716

Accounts

Charity number: 1005716
Company number: 2633594

Lydney Dial A Ride and Community Transport
Trustees' report and financial statements
for the year ended 31 March 2022

Lydney Dial A Ride and Community Transport

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Lydney Dial A Ride and Community Transport

Legal and administrative information

Charity number 1005716

Company registration number 2633594

Business address The Bus Station
Lydney
Gloucestershire
GL15 5PE

Registered office The Bus Station
Lydney
Gloucestershire
GL15 5PE

Trustees D. R. Biddle
M. J. Green
M. J. Bowring
R.W.O Edge

Secretary Mr. M. J. Green

Accountants Oversby & Company
Unit 1C
Crucible Close
Coleford
Gloucestershire
GL16 8RE

Bankers Nat West PLC.
Newerne Street
Lydney
Gloucestershire

Virgin Money PLC
Jubilee House
Gosforth
Newcastle Upon Tyne
NE3 4PL

Lydney Dial A Ride and Community Transport

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2022

The trustees present their report and the financial statements for the year ended 31 March 2022. The trustees, who are also directors of Lydney Dial A Ride and Community Transport for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The principle objective of the Company is to promote the welfare of the elderly, handicapped and people with disabilities, to prevent social isolation and for such other purposes for the benefit of Lydney, Coleford and Cinderford and the surrounding areas of the South Forest and in furtherance of this, to operate a transport service.

The transport service is provided by means of 12 minibuses. The fleet has been reduced by one vehicle that had become beyond economic repair. The vehicles have been adapted to carry wheelchair passengers and operate five days a week from 9am. to 4.30pm.

We employ 33 staff, including 24 drivers and passenger assistants, 4 administrators, 4 shop staff and a manager. The majority of the staff are employed part-time and new members of staff are now recruited on a relief basis. Staff hours have continued to be monitored throughout the year to ensure cost savings can be made where feasible.

This year has continued to present challenges. The organisation is still in recovery following the global pandemic. In addition, there has been an adverse effect from the dramatic rise in the cost of fuel and availability of parts within the motor industry. Substantial increases in the minimum wage in recent years have encouraged even more focus on staffing levels.

Dial a Ride passenger numbers are making a slow but steady recovery. However, significantly fewer journeys have been made when compared to 2019/2020. Those passengers that are returning are frailer and require more time and care from the drivers, which has meant a reduction in the number of bookings that can be allocated.

The organisation continues to provide home to school transport to over 35 children with Special Educational Needs. Strong relationships with the families and Hearts of the Forest school are promoted, to provide a safe and welcoming space at the beginning and end of the school day.

The small but dedicated group of volunteer drivers completed 789 journeys this year, 80% of which were for hospital appointments. More voluntary car drivers are needed urgently. As the criteria for free hospital transport become narrower, more people require alternative transport to attend their medical appointments.

Rural bus routes continue to be an important activity as the commercial bus operators pull out of the rural transport network. Seven are operated in total, including a new route from Newnham to Littledean and Cinderford.

The Charity shops have helped with raising awareness of the Charity. The Cinderford shop has shown good signs of recovery following the pandemic but the Lydney shop is taking longer to return to its pre-pandemic level.

The Directors would like to express their gratitude to all the staff and volunteers for their tireless efforts in providing this valuable service throughout the year. Thanks also to our funding providers for their continued support.

Lydney Dial A Ride and Community Transport

**Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2022**

Lydney Dial A Ride and Community Transport

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2022

Statement of trustees' responsibilities

The trustees (who are also directors of Lydney Dial A Ride and Community Transport for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board



Mr. M. J. Green

Secretary

Lydney Dial A Ride and Community Transport

Independent examiner's report to the trustees on the unaudited financial statements of Lydney Dial A Ride and Community Transport.

I report on the accounts of Lydney Dial A Ride and Community Transport for the year ended 31 March 2022 set out on pages 2 to 15.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("The Act"). I report in respect of my examination of the Trust's Accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act.

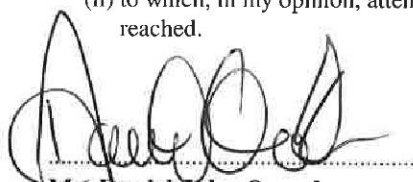
Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr. Daniel John Oversby

A.C.P.A.

Independent examiner

Unit 1C

Crucible Close

Coleford

Gloucestershire

GL16 8RE

Lydney Dial A Ride and Community Transport

Statement of financial activities

For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	108,441	-	108,441	159,867
Activities for generating funds	3	327,175	-	327,175	263,523
Investment income	4	36	-	36	581
Other incoming resources	5	19,308	-	19,308	23,751
Total incoming resources		<u>454,960</u>	<u>-</u>	<u>454,960</u>	<u>447,722</u>
Resources expended					
Staff costs	7	301,020	-	301,020	338,660
Establishment costs		36,249	-	36,249	43,905
Motor and travelling expenses		76,384	-	76,384	54,321
Accountancy fees		1,200	-	1,200	1,340
Legal and professional fees		590	-	590	386
Communications and IT		1,948	-	1,948	2,006
Other office expenses		22,261	-	22,261	9,790
Depreciation and impairment		19,574	-	19,574	11,429
Total resources expended		<u>459,226</u>	<u>-</u>	<u>459,226</u>	<u>461,837</u>
Total funds brought forward		<u>58,515</u>	<u>119,086</u>	<u>177,601</u>	<u>191,713</u>
Total funds carried forward		<u>54,249</u>	<u>119,086</u>	<u>173,335</u>	<u>177,598</u>

The notes on pages 11 to 15 form an integral part of these financial statements.

Lydney Dial A Ride and Community Transport

Income and expenditure account

For the year ended 31 March 2022

	Notes	2022 £	2021 £
Income		454,387	443,245
Net gains from disposal of income fund fixed assets		537	3,896
Total income		<u>454,924</u>	<u>447,141</u>
Operating expenditure		(459,226)	(461,837)
Operating deficit		<u>(4,302)</u>	<u>(14,696)</u>
Other income			
Interest receivable and similar income		36	581
		<u>36</u>	<u>581</u>
Retained deficit for the financial year		<u><u>(4,266)</u></u>	<u><u>(14,115)</u></u>

The notes on pages 11 to 15 form an integral part of these financial statements.

Lydney Dial A Ride and Community Transport

The notes on pages 11 to 15 form an integral part of these financial statements.

Lydney Dial A Ride and Community Transport

Balance sheet as at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	9	55,616	31,302
Current assets			
Debtors	10	33,027	14,032
Cash at bank and in hand		99,760	143,300
		<u>132,787</u>	<u>157,332</u>
Creditors: amounts falling due within one year	11	<u>(15,068)</u>	<u>(11,036)</u>
Net current assets		117,719	146,296
Net assets		<u>173,335</u>	<u>177,598</u>
Funds	12		
Restricted income funds		119,086	119,086
Unrestricted income funds		54,249	58,515
Total funds		<u>173,335</u>	<u>177,601</u>

The Balance Sheet continues on the following page.

The notes on pages 11 to 15 form an integral part of these financial statements.

Lydney Dial A Ride and Community Transport

Balance sheet (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 March 2022

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2022.

(c) that we acknowledge our responsibilities for:

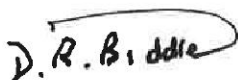
(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

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

D. R. Biddle
Director



The notes on pages 11 to 15 form an integral part of these financial statements.

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008), the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on the 16th July 2014.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2022

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	10% Straight Line
Fixtures, fittings and equipment	-	20% Straight Line
Motor vehicles	-	25% Reducing Balance

2. Voluntary income

	Unrestricted funds £	2022 Total £	2021 Total £
Donations	2,856	2,856	6,786
Grants receivable	105,585	105,585	89,150
COVID 19 & JRS Grants	-	-	63,931
	<u>108,441</u>	<u>108,441</u>	<u>159,867</u>

3. Activities for generating funds

	Unrestricted funds £	2022 Total £	2021 Total £
Shop income	57,436	57,436	24,863
Fares	100,324	100,324	73,769
Tenders	159,415	159,415	164,891
Oth. activities for generating funds income type 4	10,000	10,000	-
	<u>327,175</u>	<u>327,175</u>	<u>263,523</u>

4. Investment income

	Unrestricted funds £	2022 Total £	2021 Total £
Bank interest receivable	36	36	581
	<u>36</u>	<u>36</u>	<u>581</u>

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2022

5. Other incoming resources

	Unrestricted funds £	2022 Total £	2021 Total £
Gain on disposal of tangible fixed assets	537	537	3,896
Fuel Rebate	9,139	9,139	9,617
Other Chargeable	3,632	3,632	4,238
Rental Income	6,000	6,000	6,000
	<u>19,308</u>	<u>19,308</u>	<u>23,751</u>

6. Net outgoing resources for the year

	2022 £	2021 £
Net outgoing resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	<u>19,575</u>	<u>11,429</u>
and after crediting:		
Profit on disposal of tangible fixed assets	<u>537</u>	<u>3,896</u>

7. Employees

Employment costs	2022 £	2021 £
Wages and salaries	<u>301,020</u>	<u>338,660</u>
No employee received emoluments of more than £60,000 (2021 : None).		

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2022 Number	2021 Number
Management & Administration	5	5
Drivers & Passenger Assistants	24	24
Shop Staff	4	4
	<u>33</u>	<u>33</u>

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2022

8. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

9. Tangible fixed assets	Plant and fittings and machinery		Fixtures, equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2021	7,419	31,102	482,472	520,993	
Additions	-	-	44,000	44,000	
Disposals	-	-	(33,685)	(33,685)	
At 31 March 2022	7,419	31,102	492,787	531,308	
Depreciation					
At 1 April 2021	7,287	29,959	452,444	489,690	
Charge for the year	66	229	19,280	19,575	
On disposals	-	-	(33,572)	(33,572)	
At 31 March 2022	7,353	30,188	438,152	475,693	
Net book values					
At 31 March 2022	66	914	54,635	55,615	
At 31 March 2021	132	1,143	30,028	31,304	

10. Debtors

	2022 £	2021 £
Trade debtors	38,696	27,143
Other debtors	(5,669)	(13,111)
	33,027	14,032

11. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	8,922	6,876
Other taxes and social security	4,947	3,010
Accruals and deferred income	1,200	1,150
	15,069	11,036

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2022

12. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 March 2022 as represented by:		
Tangible fixed assets	55,616	55,616
Current assets	132,787	132,787
Current liabilities	(15,068)	(15,068)
	<u>173,335</u>	<u>173,335</u>

13. Unrestricted funds

	At 1st April 2021 £	Incoming resources £	Outgoing resources £	At 31st March 2022 £
General Funds	<u>58,515</u>	<u>454,960</u>	<u>(459,226)</u>	<u>54,249</u>

Purposes of unrestricted funds

Running cost funds

14. Restricted funds

	At 1st April 2021 £	At 31st March 2022 £
Redundancy Funds	<u>119,086</u>	<u>119,086</u>

Purposes of restricted funds

Estimated costs of Redundancies and associated expenses relating to the closure of the business.

Lydney Dial A Ride and Community Transport

The following pages do not form part of the statutory accounts.

Lydney Dial A Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2022

	2022 £	2021 £
Charitable activities		
Activity 1		
<i>Activities undertaken directly</i>		
Activity1 - Direct - Staff - Wages & Salaries	260,683	304,116
Activity1 - Direct - Establishment - Rent	20	-
Activity1 - Direct - Establishment - Rates & water	812	625
Activity1 - Direct - Establishment - Light & heat	2,746	2,704
Activity1 - Direct - Establishment - Rep. & maint.	5,234	5,339
Activity1 - Direct - Establishment - Insurance	9,876	16,990
Activity1 - Direct - Establishment - Other	-	1,483
Activity1 - Direct - Motor vehicle expenses	34,544	16,209
Activity1 - Direct - Other motor & travel expenses	41,840	38,112
Activity1 - Direct - Professional - Legal fees	590	386
Activity1 - Direct - Office expenses - Telephone	1,635	1,718
Activity1 - Direct - Office expenses - Other	11,397	9,212
Activity1 - Direct - Depreciation & impairment	19,574	11,429
	<u>388,951</u>	<u>408,323</u>
<i>Support costs</i>		
Activity1 - Support - Office expenses - Other	10,000	174
	<u>10,000</u>	<u>174</u>
Activity 1 total expenditure	<u>398,951</u>	<u>408,497</u>
Total charitable activity expenditure	<u>398,951</u>	<u>408,497</u>
Governance costs		
<i>Activities undertaken directly</i>		
Professional - Accountancy fees	1,200	1,340
Office expenses - Other	(2)	3
	<u>1,198</u>	<u>1,343</u>
Total governance costs	<u>1,198</u>	<u>1,343</u>
Net incoming/(outgoing) resources for the year	<u>(81,022)</u>	<u>(93,565)</u>

Lydney Dial A Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2022

	2022	2021
	£	£
Incoming resources		
Incoming resources from generating funds:		
<i>Voluntary income</i>		
Donations	2,856	6,786
Grants receivable	105,585	89,150
COVID 19 & JRS Grants	-	63,931
	<u>108,441</u>	<u>159,867</u>
<i>Activities for generating funds</i>		
Shop income	57,436	24,863
Fares	100,324	73,769
Tenders	159,415	164,891
Oth. activities for generating funds income type 4	10,000	-
	<u>327,175</u>	<u>263,523</u>
<i>Investment income</i>		
Bank interest receivable	36	581
	<u>36</u>	<u>581</u>
Total incoming resources from generating funds	<u>435,652</u>	<u>423,971</u>
Other incoming resources		
Gain on disposal of tangible fixed assets	537	3,896
Fuel Rebate	9,139	9,617
Other Chargeable	3,632	4,238
Rental Income	6,000	6,000
	<u>19,308</u>	<u>23,751</u>
Total incoming resources	<u>454,960</u>	<u>447,722</u>
Resources expended		
Costs of generating funds:		

Lydney Dial A Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2022

Fundraising trading:

cost of goods sold and other costs

Shop costs

Shop costs - Staff - Wages & salaries	40,337	34,544
Shop costs - Establishment - Rent	13,125	13,125
Shop costs - Establishment - Rates & water	475	87
Shop costs - Establishment - Light & heat	970	806
Shop costs - Establishment - Repairs & maintenance	2,874	2,420
Shop costs - Establishment - Insurance	117	126
Shop costs - Establishment - Other	-	200
Shop costs - Office expenses - Telephone	313	288
Shop costs - Office expenses - Other	864	401
	<u>59,075</u>	<u>51,997</u>
Total fundraising trading		
cost of goods sold and other costs	<u>59,075</u>	<u>51,997</u>
Total costs of generating funds	<u>59,075</u>	<u>51,997</u>

Accounts

Charity number: 1005716
Company number: 2633594

Lydney Dial A Ride and Community Transport
Trustees' report and financial statements
for the year ended 31 March 2021

Lydney Dial A Ride and Community Transport

Legal and administrative information

Charity number 1005716

Company registration number 2633594

Business address The Bus station
Lydney
Gloucestershire
GL15 5PE

Registered office The Bus Station
Lydney
Gloucestershire
GL15 5PE

Trustees D. R. Eiddle
M. J. Green
M. J. Bowring
R.W.O Edge

Secretary Mr. M. J. Green

Accountants Oversby & Company
Unit 1C
Crucible Close
Coleford
Gloucestershire
GL16 8RE

Bankers Nat West PLC.
Newern Street
Lydney
Gloucestershire

Virgin Money PLC
Jubilee House
Gosforth
Newcastle Upon Tyne
NE3 4PL

Lydney Dial A Ride and Community Transport

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2021

We provided home to school transport for children who are disabled, or who have special needs, on behalf of Gloucestershire County Council. Whilst mainstream schools were asked to close, schools for special education needs children were asked to remain open from the second lockdown onwards. Although many parents chose not to send their children to school, others did require transport. Working closely with Gloucestershire County Council, along with our drivers and passenger assistants, we provided transport when required, responded daily to the needs of the children and the school, and maintained 'bubbles' to ensure all were transported safely.

The Forest Community Transport Rural Bus Routes continued without a break. It became a lifeline for those with no other means to access public transport, to go to essential food shops and local amenities.

The two Charity shops have seen long periods of closure. Classed as non-essential, they have closed for all three of the national lockdowns. A positive factor has been the increase in donations. Because people were told to stay at home, many took the opportunity to declutter and donations have flowed in once the shops have been allowed to reopen.

This year has been one of survival. With many staff and volunteers in the vulnerable categories due to age or ailments, due consideration had to be given to working practices, staff shielding and availability. Our thanks must go to each and every one of them, they have been outstanding throughout this unprecedented event and their commitment to the Charity has been humbling.

Confidence in public transport in general remains low and it will be a priority of the Directors and the Management to promote the Charity throughout 2021 and beyond. We are expecting a very slow return to normal and it may take many months before groups, lunch clubs and day-care centres begin to open their doors once more. To help with this the Charity must continue to operate in a lean and efficient manner.

The Directors would like to express their gratitude to all the staff and volunteers for their tireless efforts in providing this valuable service throughout the year. Thanks also to our funding providers for their continued support.

Lydney Dial A Ride and Community Transport

Independent examiner's report to the trustees on the unaudited financial statements of Lydney Dial A Ride and Community Transport.

I report on the accounts of Lydney Dial A Ride and Community Transport for the year ended 31 March 2021 set out on pages 2 to 15.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("The Act"). I report in respect of my examination of the Trust's Accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act.

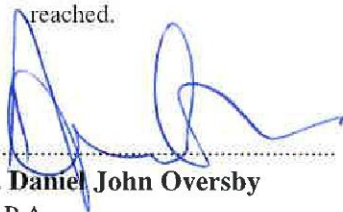
Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr. Daniel John Oversby
A.C.P.A.

Independent examiner

Unit 1C
Crucible Close
Coleford
Gloucestershire
GL16 8RE

Lydney Dial A Ride and Community Transport

Income and expenditure account

For the year ended 31 March 2021

	Notes	2021 £	2020 £
Income			
Net gains from disposal of income fund fixed assets		443,245	490,042
		3,896	-
Total income		<u>447,141</u>	<u>490,042</u>
Operating expenditure		(461,834)	(497,193)
Operating deficit		<u>(14,693)</u>	<u>(7,151)</u>
Other income			
Interest receivable and similar income		581	-
		<u>581</u>	<u>-</u>
Retained deficit for the financial year		<u>(14,112)</u>	<u>(7,151)</u>

The notes on pages 11 to 15 form an integral part of these financial statements.

Lydney Dial A Ride and Community Transport

Balance sheet as at 31 March 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	9		31,303		45,936
Current assets					
Debtors	10	14,032		52,497	
Cash at bank and in hand		143,301		108,520	
		157,333		161,017	
Creditors: amounts falling due within one year	11	(11,035)		(15,239)	
Net current assets			146,298		145,778
Net assets			177,601		191,714
Funds	12				
Restricted income funds			119,086		112,341
Unrestricted income funds			58,515		79,372
Total funds			177,601		191,713

The Balance Sheet continues on the following page.

The notes on pages 11 to 15 form an integral part of these financial statements.

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008, the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on the 16th July 2014.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2021

5. Other incoming resources

	Unrestricted funds £	2021 Total £	2020 Total £
Gain on disposal of tangible fixed assets	3,896	3,896	-
Fuel Rebate	9,617	9,617	10,060
Other Chargeable	4,238	4,238	5,803
Rental Income	6,000	6,000	6,000
	<u>23,751</u>	<u>23,751</u>	<u>21,863</u>

6. Net outgoing resources for the year

	2021 £	2020 £
Net outgoing resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	<u>11,429</u>	<u>15,193</u>
and after crediting:		
Profit on disposal of tangible fixed assets	<u>3,896</u>	<u>-</u>

7. Employees

Employment costs

	2021 £	2020 £
Wages and salaries	<u>338,660</u>	<u>327,097</u>
No employee received emoluments of more than £60,000 (2020 : None).		

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2021 Number	2020 Number
Management & Administration	5	5
Drivers & Passenger Assistants	24	26
Shop Staff	4	4
	<u>33</u>	<u>35</u>

Lydney Dial A Ride and Community Transport

Notes to financial statements for the year ended 31 March 2021

12. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2021 as represented by:			
Current assets	58,515	119,086	177,601
	<u>58,515</u>	<u>119,086</u>	<u>177,601</u>

13. Unrestricted funds

	At 1st April 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 31st March 2021 £
General Funds	<u>79,372</u>	<u>447,722</u>	<u>(461,834)</u>	<u>(6,745)</u>	<u>58,515</u>

Purposes of unrestricted funds

Running cost funds

14. Restricted funds

	At 1st April 2020 £	Transfers £	At 31st March 2021 £
Redundancy Funds	<u>112,341</u>	<u>6,745</u>	<u>119,086</u>

Purposes of restricted funds

Estimated costs of Redundancies and associated expenses relating to the closure of the business.

Lydney Dial A Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2021

	2021 £	2020 £
Charitable activities		
Activity 1		
<i>Activities undertaken directly</i>		
Activity1 - Direct - Staff - Wages & Salaries	304,116	287,109
Activity1 - Direct - Establishment - Rates & water	625	725
Activity1 - Direct - Establishment - Light & heat	2,704	1,993
Activity1 - Direct - Establishment - Rep. & main.	5,339	4,753
Activity1 - Direct - Establishment - Insurance	16,990	17,564
Activity1 - Direct - Establishment - Other	1,483	811
Activity1 - Direct - Motor vehicle expenses	16,209	37,085
Activity1 - Direct - Other motor & travel expenses	38,112	55,698
Activity1 - Direct - Professional - Legal fees	386	1,428
Activity1 - Direct - Office expenses - Telephone	1,718	1,647
Activity1 - Direct - Office expenses - Other	9,212	10,884
Activity1 - Direct - Depreciation & impairment	11,429	15,193
	<u>408,323</u>	<u>434,890</u>
<i>Support costs</i>		
Activity1 - Support - Office expenses - Other	174	-
	<u>174</u>	<u>-</u>
Activity 1 total expenditure	<u>408,497</u>	<u>434,890</u>
Total charitable activity expenditure	<u>408,497</u>	<u>434,890</u>
Governance costs		
<i>Activities undertaken directly</i>		
Professional - Accountancy fees	1,340	1,391
Office expenses - Other	3	(1)
	<u>1,343</u>	<u>1,390</u>
Total governance costs	<u>1,343</u>	<u>1,390</u>
Net incoming/(outgoing) resources for the year	<u>(90,873)</u>	<u>(86,601)</u>

Lydney Dial A Ride and Community Transport

Detailed statement of financial activities

For the year ended 31 March 2021

Fundraising trading:

cost of goods sold and other costs

Shop costs

Shop costs - Staff - Wages & salaries	34,544	39,988
Shop costs - Establishment - Rent	13,125	13,500
Shop costs - Establishment - Rates & water	87	1,788
Shop costs - Establishment - Light & heat	806	1,346
Shop costs - Establishment - Repairs & maintenance	2,420	31
Shop costs - Establishment - Insurance	126	177
Shop costs - Establishment - Other	200	3,360
Shop costs - Office expenses - Telephone	288	259
Shop costs - Office expenses - Other	401	464
	<u>51,997</u>	<u>60,913</u>
Total fundraising trading	<u>51,997</u>	<u>60,913</u>
cost of goods sold and other costs	<u>51,997</u>	<u>60,913</u>
Total costs of generating funds	<u>51,997</u>	<u>60,913</u>