DIAL-A-RIDE (DENBIGHSHIRE) LIMITED

England & Wales · Charity number 1071162

Details

Other names	DIAL-A- RIDE (NORTH DENBIGHSHIRE) LIMITED
Status	Registered
Legal form	Charitable company
Company number	03546685
Registered	1998-08-21
Register	View on the Charity Commission register

Contact

Address	Dial A Ride (Denbighshire) Lt UNIT D6 Morfa Clwyd Business Centre 84 Marsh Road Rhyl LL18 2AF
Phone	01745 356906
Email	info@dialaridedenbighshire.org
Website	www.dialaridedenbighshire.org

Activities

Objects: TO PROVIDE RELIEF TO THE INHABITANTS OF DENBIGHSHIRE AND ITS ENVIRONS WHO HAVE NEED BECAUSE OF AGE, MENTAL OR PHYSICAL DISABILITY, OR POVERTY, AND IN PARTICULAR BUT NOT SO AS TO LIMIT THE GENERALITY OF THE FOREGOING (A) TO PROVIDE AND MAINTAIN NON-PROFIT COMMUNITY TRANSPORT SERVICES; AND(B) TO ASSIST THE CHARITABLE WORK OF ORGANISATIONS AND BODIES ENGAGED IN PROMOTING THE RELIEF OF SUCH PERSONS THROUGH THE PROVISION OF APPROPRIATE SERVICES(C) TO PRESERVE AND PROTECT THE ENVIRONMENT THROUGH THE PROMOTION OF EFFICIENT METHODS OF TRAVEL, INCLUDING THE SHARING OF VEHICLES

Activities: To provide fully accessible transport for residents of North Denbighshire who are unable to access public transport because of various impairments.

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Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** DENBIGHSHIRE AND ITS ENVIRONS
- Denbighshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£438,031	£441,619	-	-
2024-03-31	£381,571	£390,365	-	-
2023-03-31	£258,304	£303,977	-	-
2022-03-31	£334,490	£290,551	-	-
2021-03-31	£290,571	£235,025	-	-

Trustees

Name	Role	Appointed
ANDREW RUTHERFORD		2016-08-30
Kevin Mather		2016-08-30
MAUREEN EDMONDSON		2014-07-28
Penny Livingstone		2026-01-16

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DIAL-A-RIDE (DENBIGHSHIRE) LIMITED

England & Wales - Charity number 1071162

Accounts

Company registration number: 03546685

Charity registration number: 1071162

Dial a Ride (Denbighshire) Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Dial a Ride (Denbighshire) Ltd

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Dial a Ride (Denbighshire) Ltd

Reference and Administrative Details

Trustees	Mrs M Edmondson Mr A Rutherford Mr K Mather Ms S Highfield
Secretary	Mr C R Brammer
Other Officers	Miss B Mather, Manager Mr A Henman, Transport Manager
Charity Registration Number	1071162
Company Registration Number	03546685
	The charity is incorporated in England and Wales.
Registered Office	Unit D6 Morfa Clwyd Business Centre 84 Marsh Road Rhyl Denbighshire LL18 2AF
Independent Examiner	Aston Hughes & Co Chartered Accountants Selby Towers 29 Princes Drive Colwyn Bay North Wales LL29 8PE

Dial a Ride (Denbighshire) Ltd

Strategic Report for the Year Ended 31 March 2025

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2025, in compliance with s414C of the Companies Act 2006.

Achievements and performance

- We continuously ensure all recyclable waste is disposed of environmentally,
- All disposal of oils, etc are carried out by the garage completing the work.
- We operate euro 5/6 emissions minibuses.
- The organisation has increased employee numbers with 13 paid staff at the year ending 2024-25.

Financial review

Policy on reserves

At the year end the charity held unrestricted funds of £104,817 (2024 - £108,888) and restricted funds of £16,851 (2024 - £16,368) of which £92,528 (2024 - £62,283) was in the form of cash at bank and in hand, which is less than the 6 months running costs required, circa £110,000.

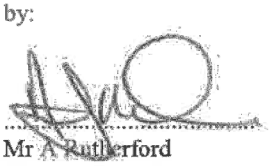
The Trustee's have considered the exposure of the charity to the risks, namely credit, liquidity and cash flow risks associated with the financial instruments held. The financial instruments used by the charity are considered by the Trustee's to be of low risk.

Principal risks and uncertainties

Risk Management

Our risk as an organisation will always be loss of funding, as a not for profit charity we do rely on government funding.

The strategic report was approved by the trustees of the charity on 22 December 2025 and signed on its behalf by:



Mr A Rutherford
Chairman and Trustee

Dial a Ride (Denbighshire) Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Objectives and activities

Objects and aims

Dial a Ride is a community transport charity that was established in 1998. We are part funded by the Welsh Government and generate additional income through membership fees, passenger fares, training services and other forms of Grants and Donations.

Our aim is to:

- Provide a fully accessible mini-bus service

- Consult with service users to ascertain their needs and shaping the service to meet those needs

- Provide the service at minimum cost to the service user

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

We currently have the following volunteers:

2 x Admin assistance - 11 hours per week over 2 days
1 x Driver - as and when required
7 x Trustees

All making a crucial impact on the overall success of the charity.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Dial a Ride (Denbighshire) Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 business.

Dial a Ride (Denbighshire) Ltd

Trustees' Report

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs M Edmondson
	Mr A Rutherford
	Mr K Mather
	Ms S Highfield
Secretary:	Mr C R Brammer
Other Officers:	Miss B Mather, Manager,
	Mr A Henman, Transport Manager,

Structure, governance and management

Nature of governing document

The company's governing document is its memorandum and articles of association.

Organisational structure

Responsibility for the control of Dial A Ride's activities and funds is that of Dial A Ride's Board of Directors, who ensure that the income and property of the charity is applied for the purposes set out in the memorandum and articles of association and for no other purposes. It is the directors who make all decisions in relation to strategy and budgets.

Dial a Ride's Office Manager reports directly to the board of directors and is responsible for the day to day activities of the organisation. The Directors undertake checks, as set out in the organisation's internal financial controls procedure document, to ensure that activities are agreed by the Directors and costs are maintained within the agreed budget.

Directors are appointed in accordance with the company's Articles of Association. All the directors retire at the Annual General Meeting and proposals for re-appointment of replacement are invited from voting members. The company's Directors may appoint a maximum of two additional directors, but a director so appointed shall hold office only until the following Annual General Meeting. If not re-appointed at the Annual General Meeting, the person will vacate office at the conclusion of the meeting. The Chair and Vice-Chair are elected by the Board of Trustees and hold office for 12 months.

Directors are issued with an induction pack, which contains details of the roles and responsibilities of trustees, a copy of the company's memorandum and articles of association, copies of internal monitoring and control documents and full information about the company's operations. They follow a formal induction programme, which includes spending time with the office managers and other staff and meeting their fellow directors.

Dial a Ride (Denbighshire) Ltd

Trustees' Report

The annual report was approved by the trustees of the charity on 22 December 2025 and signed on its behalf by:



Mr A Rutherford
Chairman and Trustee

Dial a Ride (Denbighshire) Ltd

Independent Examiner's Report to the trustees of Dial a Ride (Denbighshire) Ltd ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Dial a Ride (Denbighshire) Ltd are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since Dial a Ride (Denbighshire) Ltd's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Dial a Ride (Denbighshire) Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Gareth L Lowe BSc, ACA
for and on behalf of
Aston Hughes & Co
Chartered Accountants
Selby Towers
29 Princes Drive
Colwyn Bay
North Wales
LL29 8PE

22 December 2025

Dial a Ride (Denbighshire) Ltd

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	2,019	-	2,019	668
Charitable activities	3	327,964	107,260	435,224	380,241
Investment income	4	788	-	788	662
Total Income		330,771	107,260	438,031	381,571
Expenditure on:					
Charitable activities	5	(334,842)	(106,777)	(441,619)	(390,365)
Total Expenditure		(334,842)	(106,777)	(441,619)	(390,365)
Net (expenditure)/income		(4,071)	483	(3,588)	(8,794)
Net movement in funds		(4,071)	483	(3,588)	(8,794)
Reconciliation of funds					
Total funds brought forward		108,888	16,368	125,256	134,050
Total funds carried forward	15	104,817	16,851	121,668	125,256

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 9 to 18 form an integral part of these financial statements.

Dial a Ride (Denbighshire) Ltd

(Registration number: 03546685)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	55,275	105,059
Current assets			
Debtors	10	23,515	21,290
Cash at bank and in hand	11	92,528	62,283
		116,043	83,573
Creditors: Amounts falling due within one year	12	(11,318)	(10,528)
Net current assets		104,725	73,045
Total assets less current liabilities		160,000	178,104
Creditors: Amounts falling due after more than one year	13	(38,332)	(52,848)
Net assets		121,668	125,256
Funds of the charity:			
Restricted income funds			
Restricted funds	15	16,850	16,368
Unrestricted income funds			
Unrestricted funds		104,818	108,888
Total funds	15	121,668	125,256

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 22 December 2025 and signed on their behalf by:



.....

Mr A Rutherford
Chairman and Trustee

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Dial a Ride (Denbighshire) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

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

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Turnover is the amount derived from the provision of goods/services, and stated after trade discounts, other sales taxes and net of VAT.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Governance costs
These include the costs attributable to the to the charity's compliance with constitutional and statutory requirements, including accountancy, strategic management and trustee's meetings and reimbursed expenses.

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

Tangible fixed assets
Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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

Asset class	Depreciation method and rate
Plant and machinery including motor vehicles	25% straight line basis
Fixtures, fittings and equipment	25% straight line basis

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	2,019	2,019	668
	2,019	2,019	668

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Membership	4,394	-	4,394
Bus income	48,466	-	48,466
Fares	56,449	-	56,449
Training fees	41,181	-	41,181
Bus Services Support Grant	177,474	-	177,474
Grants from other organisations	-	107,260	107,260
	327,964	107,260	435,224

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Membership	4,064	-	4,064
Bus income	38,775	-	38,775
Fares	58,221	-	58,221
Training fees	4,164	-	4,164
Bus Services Support Grant	181,023	-	181,023
Grants from other organisations	-	93,994	93,994
	286,247	93,994	380,241

4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	788	788	662

5 Expenditure on charitable activities

	Note	Unrestricted General £	Restricted £	Total 2025 £	Total 2024 £
Direct costs					
Establishment costs		13,576	-	13,576	12,261
Office expenses		16,373	552	16,925	22,327
Motor expenses		64,976	-	64,976	50,693
Depreciation, amortisation and other similar costs		35,268	14,516	49,784	54,282
Staff costs		200,310	91,709	292,019	246,939
Governance costs	7	4,339	-	4,339	3,863
		334,842	106,777	441,619	390,365

6 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	270,089	230,097
Social security costs	17,420	13,502
Pension costs	4,510	3,340
	292,019	246,939

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Managers	2	2
Drivers	10	8
Admin	1	1
	13	11

No employee received emoluments of more than £60,000 during the year.

7 Analysis of governance and support costs

Governance costs

	Unrestricted General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	1,400	1,400	1,388
Other fees paid to examiners	1,400	1,400	1,387
Other governance costs	1,539	1,539	1,088
	4,339	4,339	3,863

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mr K Mather
Mr K Mather received remuneration of £Nil (2024: £197) during the year.

No trustees have received any other benefits from the charity during the year.

9 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2024	29,507	269,241	298,748
At 31 March 2025	29,507	269,241	298,748
Depreciation			
At 1 April 2024	24,035	169,654	193,689
Charge for the year	2,971	46,813	49,784
At 31 March 2025	27,006	216,467	243,473
Net book value			
At 31 March 2025	2,501	52,774	55,275
At 31 March 2024	5,472	99,587	105,059

10 Debtors

	2025 £	2024 £
Trade debtors	10,768	7,405
Prepayments	10,244	7,826
VAT recoverable	1,003	4,559
Other debtors	1,500	1,500
	23,515	21,290

11 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	200	200
Cash at bank	92,328	62,083
	92,528	62,283

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,803	1,858
PAYE and NIC creditor	5,791	5,170
Other creditors	1,024	800
Accruals	2,700	2,700
	11,318	10,528

13 Creditors: amounts falling due after one year

	2025 £	2024 £
Other loans	9,300	9,300
Deferred income	29,032	43,548
	38,332	52,848

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,510 (2024 - £3,339).

15 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General				
General	108,888	330,771	(334,841)	104,818
Restricted funds				
Motability Community Transport Grant	16,368	92,260	(91,778)	16,850
Moondance Foundation	-	15,000	(15,000)	-
Total restricted funds	16,368	107,260	(106,778)	16,850
Total funds	125,256	438,031	(441,619)	121,668

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
General	134,050	287,577	(312,739)	108,888
Restricted				
Motability Community Transport Grant	-	93,994	(77,626)	16,368
Total funds	134,050	381,571	(390,365)	125,256

Restricted grants from Motability were received in the current year and previous year. The restricted grants in the current year were used to fund the existing post of Manager along with a new driver post. The amount received in the previous year from Motability was to fund new vehicles and the existing manager post.

Restricted grants received from The Moondance Foundation in the year were to fund the role of a driver.

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	26,243	29,032	55,275
Current assets	99,193	16,850	116,043
Current liabilities	(11,318)	-	(11,318)
Creditors over 1 year	(9,300)	(29,032)	(38,332)
Total net assets	104,818	16,850	121,668

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	61,511	43,548	105,059
Current assets	67,205	16,368	83,573
Current liabilities	(10,528)	-	(10,528)
Creditors over 1 year	(9,300)	(43,548)	(52,848)
Total net assets	108,888	16,368	125,256

DIAL-A-RIDE (DENBIGHSHIRE) LIMITED

England & Wales - Charity number 1071162

Accounts

Company registration number: 03546685

Charity registration number: 1071162

Dial a Ride (Denbighshire) Ltd

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Dial a Ride (Denbighshire) Ltd

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Dial a Ride (Denbighshire) Ltd

Reference and Administrative Details

Trustees	Mrs M Edmondson Mr A Rutherford Mr K Mather Ms S Highfield
Secretary	Mr C R Brammer
Other Officers	Miss B Mather, Manager Mr A Henman, Transport Manager
Charity Registration Number	1071162
Company Registration Number	03546685
	The charity is incorporated in England and Wales.
Registered Office	Unit D6 Morfa Clwyd Business Centre 84 Marsh Road Rhyl Denbighshire LL18 2AF
Independent Examiner	Aston Hughes & Co Chartered Accountants Selby Towers 29 Princes Drive Colwyn Bay North Wales LL29 8PE

Dial a Ride (Denbighshire) Ltd

Strategic Report for the Year Ended 31 March 2024

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2024, in compliance with s414C of the Companies Act 2006.

Achievements and performance

- We continuously ensure all recyclable waste is disposed of environmentally,
- All disposal of oils, etc are carried out by the garage completing the work.
- We operate euro 5/6 emissions minibuses.
- The organisation has increased employee numbers with 11 paid staff at the year ending 2023-24.
- We have updated our fleet with the purchase of two new minibuses, one of which is electric, and retired one of our fleet which has now become a training vehicle.

Financial review

During the year the charity received a restricted grant of £137,542 from Motability to fund the purchase of a new electric minibus and employ staff in order to help the charity increase the number of beneficiaries supported and increase the number of community groups supported through providing group transport.

Policy on reserves

At the year end the charity held unrestricted funds of £108,888 (2023 - £134,050) and restricted funds of £16,368 (2023 - £0) of which £62,283 (2023 - £72,700) was in the form of cash at bank and in hand, which is less than the 6 months running costs required, circa £110,000.

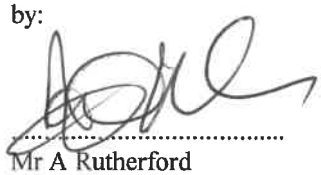
The Trustee's have considered the exposure of the charity to the risks, namely credit, liquidity and cash flow risks associated with the financial instruments held. The financial instruments used by the charity are considered by the Trustee's to be of low risk.

Principal risks and uncertainties

Risk Management

Our risk as an organisation will always be loss of funding, as a not for profit charity we do rely on government funding.

The strategic report was approved by the trustees of the charity on 24 September 2024 and signed on its behalf by:



.....

Mr A Rutherford
Chairman and Trustee

Dial a Ride (Denbighshire) Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

Objectives and activities

Objects and aims

Dial a Ride is a community transport charity that was established in 1998. We are part funded by the Welsh Government and generate additional income through membership fees, passenger fares, training services and other forms of Grants and Donations.

Our aim is to:

- Provide a fully accessible mini-bus service

- Consult with service users to ascertain their needs and shaping the service to meet those needs

- Provide the service at minimum cost to the service user

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

We currently have the following volunteers:

2 x Admin assistance - 11 hours per week over 2 days
1 x Driver - as and when required
7 x Trustees

All making a crucial impact on the overall success of the charity.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Dial a Ride (Denbighshire) Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 business.

Dial a Ride (Denbighshire) Ltd

Trustees' Report

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs M Edmondson
	Mr A Rutherford
	Mr K Mather
	Ms S Highfield (appointed 31 May 2023)
Secretary:	Mr C R Brammer
Other Officers:	Miss B Mather, Manager,
	Mr A Henman, Transport Manager,

Structure, governance and management

Nature of governing document

The company's governing document is its memorandum and articles of association.

Organisational structure

Responsibility for the control of Dial A Ride's activities and funds is that of Dial A Ride's Board of Directors, who ensure that the income and property of the charity is applied for the purposes set out in the memorandum and articles of association and for no other purposes. It is the directors who make all decisions in relation to strategy and budgets.

Dial a Ride's Office Manager reports directly to the board of directors and is responsible for the day to day activities of the organisation. The Directors undertake checks, as set out in the organisation's internal financial controls procedure document, to ensure that activities are agreed by the Directors and costs are maintained within the agreed budget.

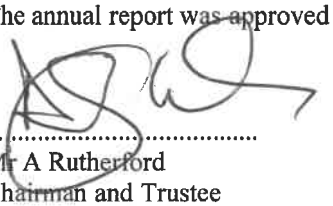
Directors are appointed in accordance with the company's Articles of Association. All the directors retire at the Annual General Meeting and proposals for re-appointment of replacement are invited from voting members. The company's Directors may appoint a maximum of two additional directors, but a director so appointed shall hold office only until the following Annual General Meeting. If not re-appointed at the Annual General Meeting, the person will vacate office at the conclusion of the meeting. The Chair and Vice-Chair are elected by the Board of Trustees and hold office for 12 months.

Directors are issued with an induction pack, which contains details of the roles and responsibilities of trustees, a copy of the company's memorandum and articles of association, copies of internal monitoring and control documents and full information about the company's operations. They follow a formal induction programme, which includes spending time with the office managers and other staff and meeting their fellow directors.

Dial a Ride (Denbighshire) Ltd

Trustees' Report

The annual report was approved by the trustees of the charity on 24 September 2024 and signed on its behalf by:



.....

Mr A Rutherford
Chairman and Trustee

Dial a Ride (Denbighshire) Ltd

Independent Examiner's Report to the trustees of Dial a Ride (Denbighshire) Ltd ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Dial a Ride (Denbighshire) Ltd are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since Dial a Ride (Denbighshire) Ltd's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Dial a Ride (Denbighshire) Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....G. Hickerton

G G Hickerton FCA
for and on behalf of
Aston Hughes & Co
Chartered Accountants
Selby Towers
29 Princes Drive
Colwyn Bay
North Wales
LL29 8PE

24 September 2024

Dial a Ride (Denbighshire) Ltd

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	181,691	93,994	275,685	174,928
Charitable activities	3	105,224	-	105,224	73,558
Investment income	4	662	-	662	69
Other income	5	-	-	-	9,749
Total Income		287,577	93,994	381,571	258,304
Expenditure on:					
Charitable activities	6	(312,739)	(77,626)	(390,365)	(303,977)
Total Expenditure		(312,739)	(77,626)	(390,365)	(303,977)
Net (expenditure)/income		(25,162)	16,368	(8,794)	(45,673)
Net movement in funds		(25,162)	16,368	(8,794)	(45,673)
Reconciliation of funds					
Total funds brought forward		134,050	-	134,050	179,723
Total funds carried forward	16	108,888	16,368	125,256	134,050

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 9 to 18 form an integral part of these financial statements.

Dial a Ride (Denbighshire) Ltd

(Registration number: 03546685)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	105,059	63,778
Current assets			
Debtors	11	21,290	16,652
Cash at bank and in hand	12	62,283	72,700
		83,573	89,352
Creditors: Amounts falling due within one year	13	(10,528)	(9,780)
Net current assets		73,045	79,572
Total assets less current liabilities		178,104	143,350
Creditors: Amounts falling due after more than one year	14	(52,848)	(9,300)
Net assets		125,256	134,050
Funds of the charity:			
Restricted income funds			
Restricted funds	16	16,368	-
Unrestricted income funds			
Unrestricted funds		108,888	134,050
Total funds	16	125,256	134,050

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 24 September 2024 and signed on their behalf by:

.....
Mr A Rutherford
Chairman and Trustee

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Dial a Ride (Denbighshire) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

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

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Turnover is the amount derived from the provision of goods/services, and stated after trade discounts, other sales taxes and net of VAT.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Governance costs
These include the costs attributable to the to the charity's compliance with constitutional and statutory requirements, including accountancy, strategic management and trustee's meetings and reimbursed expenses.

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

Tangible fixed assets
Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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

Asset class	Depreciation method and rate
Plant and machinery including motor vehicles	25% straight line basis
Fixtures, fittings and equipment	25% straight line basis

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations from individuals	668	-	668	538
Grants, including capital grants;				
Grants from other organisations	181,023	93,994	275,017	174,390
	181,691	93,994	275,685	174,928

3 Income from charitable activities

	Unrestricted General £	Total 2024 £	Total 2023 £
Charitable activities			
Membership	4,064	4,064	2,955
Bus Income	38,775	38,775	26,092
Fares	58,221	58,221	41,987
Training fees	4,164	4,164	2,524
	105,224	105,224	73,558

4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	662	662	69

5 Other income

	Total 2024 £	Total 2023 £
Gains on sale of tangible fixed assets for charity's own use	-	9,749

6 Expenditure on charitable activities

	Note	Unrestricted General £	Restricted £	Total 2024 £	Total 2023 £
Direct costs					
Establishment costs		12,261	-	12,261	12,541
Office expenses		17,063	5,264	22,327	15,160
Motor expenses		45,911	4,782	50,693	33,877
Depreciation, amortisation and other similar costs		39,767	14,515	54,282	40,390
Staff costs		193,874	53,065	246,939	199,012
Governance costs	8	3,863	-	3,863	2,997
		312,739	77,626	390,365	303,977

7 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	230,097	186,015
Social security costs	13,502	10,412
Pension costs	3,340	2,585
	246,939	199,012

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Managers	2	2
Drivers	8	6
Admin	1	1
	11	9

No employee received emoluments of more than £60,000 during the year.

8 Analysis of governance and support costs

Governance costs

	Unrestricted General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	1,388	1,388	1,175
Other fees paid to examiners	1,387	1,387	1,175
Other governance costs	1,088	1,088	647
	3,863	3,863	2,997

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mr K Mather

Mr K Mather received remuneration of £197 (2023: £Nil) during the year.

No trustees have received any other benefits from the charity during the year.

10 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2023	29,507	173,678	203,185
Additions	-	95,563	95,563
At 31 March 2024	29,507	269,241	298,748
Depreciation			
At 1 April 2023	21,062	118,345	139,407
Charge for the year	2,973	51,309	54,282
At 31 March 2024	24,035	169,654	193,689
Net book value			
At 31 March 2024	5,472	99,587	105,059
At 31 March 2023	8,445	55,333	63,778

Restriction on title and pledged as security
Office equipment with a carrying amount of £1 (2023 - £1) has the following restriction on title:
The digital photocopier has been pledged as security on the hire purchase agreement..

11 Debtors

	2024 £	2023 £
Trade debtors	7,405	6,492
Prepayments	7,826	6,501
VAT recoverable	4,559	2,009
Other debtors	1,500	1,650
	21,290	16,652

12 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	200	200
Cash at bank	62,083	72,500
	62,283	72,700

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,858	1,275
PAYE and NIC creditor	5,170	5,143
Other creditors	800	662
Accruals	2,700	2,700
	10,528	9,780

14 Creditors: amounts falling due after one year

	2024 £	2023 £
Other loans	9,300	9,300
Deferred income	43,548	-
	52,848	9,300

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £3,339 (2023 - £2,585).

16 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
General	134,050	287,577	(312,739)	108,888
Restricted funds				
Motability	-	93,994	(77,626)	16,368
Total funds	134,050	381,571	(390,365)	125,256

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General				
General	179,723	258,304	(303,977)	134,050

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	61,511	43,548	105,059
Current assets	67,205	16,368	83,573
Current liabilities	(10,528)	-	(10,528)
Creditors over 1 year	(9,300)	(43,548)	(52,848)
Total net assets	108,888	16,368	125,256

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	63,778	63,778
Current assets	89,352	89,352
Current liabilities	(9,780)	(9,780)
Creditors over 1 year	(9,300)	(9,300)
Total net assets	134,050	134,050

DIAL-A-RIDE (DENBIGHSHIRE) LIMITED

England & Wales - Charity number 1071162

Accounts

Company registration number: 03546685

Charity registration number: 1071162

Dial a Ride (Denbighshire) Ltd

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Dial a Ride (Denbighshire) Ltd

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Dial a Ride (Denbighshire) Ltd

Reference and Administrative Details

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Secretary	Mr C R Brammer
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Charity Registration Number	1071162
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	The charity is incorporated in England and Wales.
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Independent Examiner	Aston Hughes & Co Chartered Accountants Selby Towers 29 Princes Drive Colwyn Bay North Wales LL29 8PE

Dial a Ride (Denbighshire) Ltd

Strategic Report for the Year Ended 31 March 2023

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2023, in compliance with s414C of the Companies Act 2006.

Achievements and performance

- We continuously ensure all recyclable waste is disposed of environmentally,
- All disposal of oils, etc are carried out by the garage completing the work.
- We operate euro 5/6 emissions minibuses.
- The organisation has maintained employee numbers with 10 paid staff at the year ending 2022-23.
- We have updated our fleet with the purchase of a pre-owned minibus, one of our retired fleet was also sold during the year.

Financial review

Policy on reserves

At the year end the charity held unrestricted funds of £134,050 (2022 - £167,723) and no restricted funds (2022 - £12,000) of which £72,700 (2022 - £91,607) was in the form of cash at bank and in hand, which is less than the 6 months running costs required, circa £110,000.

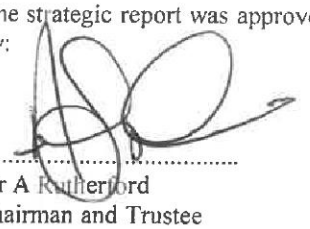
The Trustee's have considered the exposure of the charity to the risks, namely credit, liquidity and cash flow risks associated with the financial instruments held. The financial instruments used by the charity are considered by the Trustee's to be of low risk.

Principal risks and uncertainties

Risk Management

Our risk as an organisation will always be loss of funding, as a not for profit charity we do rely on government funding.

The strategic report was approved by the trustees of the charity on 12 September 2023 and signed on its behalf by:



.....

Mr A Rutherford
Chairman and Trustee

Dial a Ride (Denbighshire) Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

Dial a Ride is a community transport charity that was established in 1998. We are part funded by the Welsh Government and generate additional income through membership fees, passenger fares, training services and other forms of Grants and Donations.

Our aim is to:

- Provide a fully accessible mini-bus service

- Consult with service users to ascertain their needs and shaping the service to meet those needs

- Provide the service at minimum cost to the service user

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

We currently have the following volunteers:

2 x Admin assistance - 11 hours per week over 2 days
1 x Driver - as and when required
7 x Trustees

All making a crucial impact on the overall success of the charity.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Dial a Ride (Denbighshire) Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 business.

Dial a Ride (Denbighshire) Ltd

Trustees' Report

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs M Edmondson
	Mr A Rutherford
	Mr K Mather
	Miss T Griffiths
	Mrs S Highfield (appointed 31 May 2023)
	Mr D Stewart (Resigned 11 July 2022)
Secretary:	Mr C R Brammer
Other Officers:	Miss B Mather, Manager,
	Mr A Henman, Transport Manager,

Structure, governance and management

Nature of governing document

The company's governing document is its memorandum and articles of association.

Organisational structure

Responsibility for the control of Dial A Ride's activities and funds is that of Dial A Ride's Board of Directors, who ensure that the income and property of the charity is applied for the purposes set out in the memorandum and articles of association and for no other purposes. It is the directors who make all decisions in relation to strategy and budgets.

Dial a Ride's Office Manager reports directly to the board of directors and is responsible for the day to day activities of the organisation. The Directors undertake checks, as set out in the organisation's internal financial controls procedure document, to ensure that activities are agreed by the Directors and costs are maintained within the agreed budget.

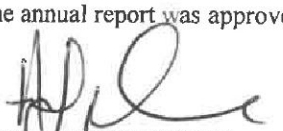
Directors are appointed in accordance with the company's Articles of Association. All the directors retire at the Annual General Meeting and proposals for re-appointment of replacement are invited from voting members. The company's Directors may appoint a maximum of two additional directors, but a director so appointed shall hold office only until the following Annual General Meeting. If not re-appointed at the Annual General Meeting, the person will vacate office at the conclusion of the meeting. The Chair and Vice-Chair are elected by the Board of Trustees and hold office for 12 months.

Directors are issued with an induction pack, which contains details of the roles and responsibilities of trustees, a copy of the company's memorandum and articles of association, copies of internal monitoring and control documents and full information about the company's operations. They follow a formal induction programme, which includes spending time with the office managers and other staff and meeting their fellow directors.

Dial a Ride (Denbighshire) Ltd

Trustees' Report

The annual report was approved by the trustees of the charity on 12 September 2023 and signed on its behalf by:



.....

Mr A Rutherford
Chairman and Trustee

Dial a Ride (Denbighshire) Ltd

Independent Examiner's Report to the trustees of Dial a Ride (Denbighshire) Ltd ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Dial a Ride (Denbighshire) Ltd are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since Dial a Ride (Denbighshire) Ltd's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Dial a Ride (Denbighshire) Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

G. Hickerton

G G Hickerton FCA
for and on behalf of
Aston Hughes & Co
Chartered Accountants
Selby Towers
29 Princes Drive
Colwyn Bay
North Wales
LL29 8PE

12 September 2023

Dial a Ride (Denbighshire) Ltd

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	538	-	538	89,194
Charitable activities	3	247,948	-	247,948	230,085
Investment income	4	69	-	69	18
Other income	5	9,749	-	9,749	15,193
Total Income		258,304	-	258,304	334,490
Expenditure on:					
Charitable activities	6	(291,977)	(12,000)	(303,977)	(290,551)
Total Expenditure		(291,977)	(12,000)	(303,977)	(290,551)
Net (expenditure)/income		(33,673)	(12,000)	(45,673)	43,939
Net movement in funds		(33,673)	(12,000)	(45,673)	43,939
Reconciliation of funds					
Total funds brought forward		167,723	12,000	179,723	135,784
Total funds carried forward	16	134,050	-	134,050	179,723

All of the charity's activities derive from continuing operations during the above two periods.

Dial a Ride (Denbighshire) Ltd

(Registration number: 03546685)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	63,778	83,594
Current assets			
Debtors	11	16,652	21,333
Cash at bank and in hand	12	72,700	91,607
		89,352	112,940
Creditors: Amounts falling due within one year	13	(9,780)	(7,511)
Net current assets		79,572	105,429
Total assets less current liabilities		143,350	189,023
Creditors: Amounts falling due after more than one year	14	(9,300)	(9,300)
Net assets		134,050	179,723
Funds of the charity:			
Restricted income funds			
Restricted funds		-	12,000
Unrestricted income funds			
Unrestricted funds		134,050	167,723
Total funds	16	134,050	179,723

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 12 September 2023 and signed on their behalf by:

.....
Mr A Rutherford
Chairman and Trustee

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Dial a Ride (Denbighshire) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

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

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Turnover is the amount derived from the provision of goods/services, and stated after trade discounts, other sales taxes and net of VAT.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Governance costs

These include the costs attributable to the to the charity's compliance with constitutional and statutory requirements, including accountancy, strategic management and trustee's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Plant and machinery including motor vehicles	25% straight line basis
Fixtures, fittings and equipment	25% straight line basis

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	538	538	3,014
Legacies	-	-	2,000
Grants, including capital grants;			
Government grants	-	-	11,684
Grants from other organisations	-	-	72,496
	538	538	89,194

3 Income from charitable activities

	Unrestricted General £	Total 2023 £	Total 2022 £
Charitable activities			
Membership	2,955	2,955	2,956
Bus Income	26,092	26,092	55,092
County Council Grants	174,390	174,390	143,499
Fares	41,987	41,987	26,681
Training fees	2,524	2,524	1,857
	247,948	247,948	230,085

4 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	69	69	18

5 Other income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Gains on sale of tangible fixed assets for charity's own use	9,749	9,749	15,193

6 Expenditure on charitable activities

	Note	Unrestricted General £	Restricted £	Total 2023 £	Total 2022 £
Direct costs					
Establishment costs		12,541	-	12,541	10,826
Office expenses		13,360	1,800	15,160	23,219
Sundry and other costs		-	-	-	20
Motor expenses		31,677	2,200	33,877	34,418
Depreciation, amortisation and other similar costs		40,390	-	40,390	41,248
Staff costs		191,012	8,000	199,012	178,457
Governance costs	8	2,997	-	2,997	2,363
		291,977	12,000	303,977	290,551

7 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	186,015	166,308
Social security costs	10,412	8,565
Pension costs	2,585	2,348
Other staff costs	-	1,236
	199,012	178,457

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Managers	2	2
Drivers	6	6
Admin	1	1
	9	9

No employee received emoluments of more than £60,000 during the year.

8 Analysis of governance and support costs

Governance costs

	Unrestricted General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	1,175	1,175	1,175
Other fees paid to examiners	1,175	1,175	1,175
Other governance costs	647	647	13
	2,997	2,997	2,363

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

10 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2022	28,882	175,723	204,605
Additions	625	19,950	20,575
Disposals	-	(21,995)	(21,995)
At 31 March 2023	29,507	173,678	203,185
Depreciation			
At 1 April 2022	18,089	102,922	121,011
Charge for the year	2,973	37,417	40,390
Eliminated on disposals	-	(21,994)	(21,994)
At 31 March 2023	21,062	118,345	139,407
Net book value			
At 31 March 2023	8.445	55,333	63,778
At 31 March 2022	10,793	72,801	83,594

Restriction on title and pledged as security
Office equipment with a carrying amount of £1 (2022 - £1) has the following restriction on title:
The digital photocopier has been pledged as security on the hire purchase agreement..

11 Debtors

	2023 £	2022 £
Trade debtors	6,492	11,831
Prepayments	6,501	6,839
VAT recoverable	2,009	63
Other debtors	1,650	2,600
	16,652	21,333

12 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	200	200
Cash at bank	72,500	91,407
	72,700	91,607

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,275	1,119
PAYE and NIC creditor	5,143	3,692
Other creditors	662	-
Accruals	2,700	2,700
	9,780	7,511

14 Creditors: amounts falling due after one year

	2023 £	2022 £
Other loans	9,300	9,300

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,585 (2022 - £2,348).

16 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	167,723	258,304	(291,977)	134,050
Restricted funds	12,000	-	(12,000)	-
Total funds	179,723	258,304	(303,977)	134,050

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General	135,784	271,994	(284,496)	44,441	167,723
Restricted funds	-	62,496	(6,055)	(44,441)	12,000
Total funds	135,784	334,490	(290,551)	-	179,723

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	63,778	63,778
Current assets	89,352	89,352
Current liabilities	(9,780)	(9,780)
Creditors over 1 year	(9,300)	(9,300)
Total net assets	134,050	134,050

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	83,594	-	83,594
Current assets	100,940	12,000	112,940
Current liabilities	(7,511)	-	(7,511)
Creditors over 1 year	(9,300)	-	(9,300)
Total net assets	167,723	12,000	179,723

DIAL-A-RIDE (DENBIGHSHIRE) LIMITED

England & Wales - Charity number 1071162

Accounts

Company registration number: 03546685

Charity registration number: 1071162

Dial a Ride (Denbighshire) Ltd

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Dial a Ride (Denbighshire) Ltd

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Notes to the Financial Statements	9 to 18

Dial a Ride (Denbighshire) Ltd

Reference and Administrative Details

Trustees	Mrs M Edmondson Mr A Rutherford (Acting Chairman) Mr K Mather Miss T Griffiths Mr P Jones
Secretary	Mr C R Brammer
Other Officers	Miss B Mather, Manager Mr A Henman, Transport Manager
Charity Registration Number	1071162
Company Registration Number	03546685
	The charity is incorporated in England and Wales.
Registered Office	Unit D6 Morfa Clwyd Business Centre 84 Marsh Road Rhyl Denbighshire LL18 2AF
Independent Examiner	Aston Hughes & Co Chartered Accountants Selby Towers 29 Princes Drive Colwyn Bay North Wales LL29 8PE

Dial a Ride (Denbighshire) Ltd

Strategic Report for the Year Ended 31 March 2022

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2022, in compliance with s414C of the Companies Act 2006.

Achievements and performance

- We continuously ensure all recyclable waste is disposed of environmentally,
- All disposal of oils, etc are carried out by the garage completing the work.
- We operate euro 5/6 emissions minibuses.
- The organisation has maintained employee numbers with 9 paid staff at the year ending 2021-22.
- We have updated our fleet with the purchase of a pre-owned minibus as well as a new electric minibus, two of our retired fleet were also sold during the year.

Financial review

Policy on reserves

At the year end the charity held unrestricted funds of £167,723 (2021 - £135,784) and restricted funds of £12,000 (2021 - £0) of which £91,607 (2021 - £94,042) was in the form of cash at bank and in hand, which is less than the 6 months running costs required, circa £110,000.

The Trustee's have considered the exposure of the charity to the risks, namely credit, liquidity and cash flow risks associated with the financial instruments held. The financial instruments used by the charity are considered by the Trustee's to be of low risk.

Principal risks and uncertainties

Risk Management

Our risk as an organisation will always be loss of funding, as a not for profit charity we do rely on government funding.

Current uncertainties surrounding the Covid-19 pandemic will determine the longevity of the charity, adapting our core services during the pandemic has enabled the organisation to continue, however future planning will be required once the pandemic has ceased.

The strategic report was approved by the trustees of the charity on 15 November 2022 and signed on its behalf by:



.....

Mr A Rutherford (Acting Chairman)
Trustee

Dial a Ride (Denbighshire) Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Objectives and activities

Objects and aims

Dial a Ride is a community transport charity that was established in 1998. We are part funded by the Welsh Government and generate additional income through membership fees, passenger fares, training services and other forms of Grants and Donations.

Our aim is to:

- Provide a fully accessible mini-bus service

- Consult with service users to ascertain their needs and shaping the service to meet those needs

- Provide the service at minimum cost to the service user

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

We currently have the following volunteers:

2 x Admin assistance - 11 hours per week over 2 days
1 x Driver - as and when required
7 x Trustees

All making a crucial impact on the overall success of the charity.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Dial a Ride (Denbighshire) Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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- select suitable accounting policies and 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 business.

Dial a Ride (Denbighshire) Ltd

Trustees' Report

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Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs M Edmondson
	Mr A Rutherford (Acting Chairman)
	Mr K Mather
	Miss T Griffiths
	Mr P Jones
	Mr D Stewart (Resigned 11 July 2022)
Secretary:	Mr C R Brammer
Other Officers:	Miss B Mather, Manager, Manager
	Mr A Henman, Transport Manager, Transport Manager

Structure, governance and management

Nature of governing document

The company's governing document is its memorandum and articles of association.

Organisational structure

Responsibility for the control of Dial A Ride's activities and funds is that of Dial A Ride's Board of Directors, who ensure that the income and property of the charity is applied for the purposes set out in the memorandum and articles of association and for no other purposes. It is the directors who make all decisions in relation to strategy and budgets.

Dial a Ride's Office Manager reports directly to the board of directors and is responsible for the day to day activities of the organisation. The Directors undertake checks, as set out in the organisation's internal financial controls procedure document, to ensure that activities are agreed by the Directors and costs are maintained within the agreed budget.

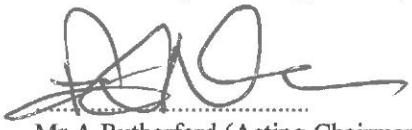
Directors are appointed in accordance with the company's Articles of Association. All the directors retire at the Annual General Meeting and proposals for re-appointment of replacement are invited from voting members. The company's Directors may appoint a maximum of two additional directors, but a director so appointed shall hold office only until the following Annual General Meeting. If not re-appointed at the Annual General Meeting, the person will vacate office at the conclusion of the meeting. The Chair and Vice-Chair are elected by the Board of Trustees and hold office for 12 months.

Directors are issued with an induction pack, which contains details of the roles and responsibilities of trustees, a copy of the company's memorandum and articles of association, copies of internal monitoring and control documents and full information about the company's operations. They follow a formal induction programme, which includes spending time with the office managers and other staff and meeting their fellow directors.

Dial a Ride (Denbighshire) Ltd

Trustees' Report

The annual report was approved by the trustees of the charity on 15 November 2022 and signed on its behalf by:



Mr A Rutherford (Acting Chairman)
Trustee

Dial a Ride (Denbighshire) Ltd

Independent Examiner's Report to the trustees of Dial a Ride (Denbighshire) Ltd ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Dial a Ride (Denbighshire) Ltd are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since Dial a Ride (Denbighshire) Ltd's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Dial a Ride (Denbighshire) Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

G. Hickerton

G G Hickerton FCA
for and on behalf of
Aston Hughes & Co
Chartered Accountants
Selby Towers
29 Princes Drive
Colwyn Bay
North Wales
LL29 8PE

15 November 2022

Dial a Ride (Denbighshire) Ltd

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	26,698	62,496	89,194	104,982
Charitable activities	3	230,085	-	230,085	177,817
Investment income	4	18	-	18	124
Other income	5	15,193	-	15,193	7,648
Total Income		271,994	62,496	334,490	290,571
Expenditure on:					
Charitable activities	6	(284,496)	(6,055)	(290,551)	(235,025)
Total Expenditure		(284,496)	(6,055)	(290,551)	(235,025)
Net (expenditure)/income		(12,502)	56,441	43,939	55,546
Transfers between funds		44,441	(44,441)	-	-
Net movement in funds		31,939	12,000	43,939	55,546
Reconciliation of funds					
Total funds brought forward		135,784	-	135,784	80,238
Total funds carried forward	15	167,723	12,000	179,723	135,784

All of the charity's activities derive from continuing operations during the above two periods.

Dial a Ride (Denbighshire) Ltd

(Registration number: 03546685)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	83,594	39,499
Current assets			
Debtors	11	21,333	18,535
Cash at bank and in hand	12	91,607	94,042
		112,940	112,577
Creditors: Amounts falling due within one year	13	(7,511)	(6,992)
Net current assets		105,429	105,585
Total assets less current liabilities		189,023	145,084
Creditors: Amounts falling due after more than one year	14	(9,300)	(9,300)
Net assets		179,723	135,784
Funds of the charity:			
Restricted income funds			
Restricted funds		12,000	-
Unrestricted income funds			
Unrestricted funds		167,723	135,784
Total funds	15	179,723	135,784

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 15 November 2022 and signed on their behalf by:

.....
Mr A Rutherford (Acting Chairman)
Trustee

1 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Dial a Ride (Denbighshire) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

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

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Turnover is the amount derived from the provision of goods/services, and stated after trade discounts, other sales taxes and net of VAT.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Governance costs

These include the costs attributable to the to the charity's compliance with constitutional and statutory requirements, including accountancy, strategic management and trustee's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

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

Tangible fixed assets
Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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

Asset class	Depreciation method and rate
Plant and machinery including motor vehicles	25% straight line basis
Fixtures, fittings and equipment	25% straight line basis

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from individuals	3,014	-	3,014	2,485
Legacies	2,000	-	2,000	-
Grants, including capital grants;				
Government grants	11,684	-	11,684	58,497
Grants from other organisations	10,000	62,496	72,496	44,000
	26,698	62,496	89,194	104,982

3 Income from charitable activities

	Unrestricted General £	Total 2022 £	Total 2021 £
Charitable activities			
Membership	2,956	2,956	1,170
Bus Income	55,092	55,092	35,568
County Council Grants	143,499	143,499	126,265
Fares	26,681	26,681	14,134
Training fees	1,857	1,857	680
	230,085	230,085	177,817

4 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	18	18	124

5 Other income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Gains on sale of tangible fixed assets for charity's own use	15,193	15,193	7,648

6 Expenditure on charitable activities

	Note	Unrestricted General £	Restricted £	Total 2022 £	Total 2021 £
Direct costs					
Employment costs		1,236	-	1,236	759
Establishment costs		10,826	-	10,826	9,141
Office expenses		22,319	900	23,219	17,933
Sundry and other costs		20	-	20	182
Motor expenses		33,263	1,155	34,418	25,896
Interest payable		-	-	-	1,330
Depreciation, amortisation and other similar costs		41,248	-	41,248	21,129
Staff costs		173,221	4,000	177,221	156,355
Governance costs	8	2,363	-	2,363	2,300
		284,496	6,055	290,551	235,025

7 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	166,308	148,701
Social security costs	8,565	5,508
Pension costs	2,348	2,146
	177,221	156,355

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Managers	2	2
Drivers	6	6
Admin	1	1
	9	9

No employee received emoluments of more than £60,000 during the year.

8 Analysis of governance and support costs

Governance costs

	Unrestricted General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	1,175	1,175	1,150
Other fees paid to examiners	1,175	1,175	1,150
Other governance costs	13	13	-
	2,363	2,363	2,300

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

10 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2021	15,275	130,935	146,210
Additions	13,607	71,738	85,345
Disposals	-	(26,950)	(26,950)
At 31 March 2022	28,882	175,723	204,605
Depreciation			
At 1 April 2021	15,272	91,439	106,711
Charge for the year	2,817	38,431	41,248
Eliminated on disposals	-	(26,948)	(26,948)
At 31 March 2022	18,089	102,922	121,011
Net book value			
At 31 March 2022	10,793	72,801	83,594
At 31 March 2021	3	39,496	39,499

Restriction on title and pledged as security
Office equipment with a carrying amount of £1 (2021 - £1) has the following restriction on title:
The digital photocopier has been pledged as security on the hire purchase agreement..

11 Debtors

	2022 £	2021 £
Trade debtors	11,831	8,530
Prepayments	6,839	7,049
VAT recoverable	63	1,456
Other debtors	2,600	1,500
	21,333	18,535

12 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	200	200
Cash at bank	91,407	93,842
	91,607	94,042

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,119	1,092
PAYE and NIC creditor	3,692	3,200
Accruals	2,700	2,700
	7,511	6,992

14 Creditors: amounts falling due after one year

	2022 £	2021 £
Other loans	9,300	9,300

15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General	135,784	271,994	(284,496)	44,441	167,723
Restricted funds	-	62,496	(6,055)	(44,441)	12,000
Total funds	135,784	334,490	(290,551)	-	179,723

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	80,238	290,571	(235,025)	135,784

Restricted funds were donated for the purchase of a minibus. The minibus was purchased during the year and the cost of the minibus transferred to unrestricted funds.

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	83,594	-	83,594
Current assets	100,940	12,000	112,940
Current liabilities	(7,511)	-	(7,511)
Creditors over 1 year	(9,300)	-	(9,300)
Total net assets	167,723	12,000	179,723

	Unrestricted funds General £	Total funds at 31 March 2021 £
Tangible fixed assets	39,499	39,499
Current assets	112,577	112,577
Current liabilities	(6,992)	(6,992)
Creditors over 1 year	(9,300)	(9,300)
Total net assets	135,784	135,784

DIAL-A-RIDE (DENBIGHSHIRE) LIMITED

England & Wales - Charity number 1071162

Accounts

Company registration number: 03546685

Charity registration number: 1071162

Dial a Ride (Denbighshire) Ltd

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Dial a Ride (Denbighshire) Ltd

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Dial a Ride (Denbighshire) Ltd

Reference and Administrative Details

Chairman	Mr D Stewart
Trustees	Mrs M Edmondson Mr A Rutherford Mr K Mather Mr D Stewart Miss T Griffiths Mr P Jones
Secretary	Mr C R Brammer
Other Officers	Miss B Mather, Manager Mr A Henman, Transport Manager
Registered Office	84 Morfa Clwyd Business Centre Marsh Road Rhyl Denbighshire LL18 2AF The charity is incorporated in England and Wales.
Company Registration Number	03546685
Charity Registration Number	1071162
Independent Examiner	Aston Hughes & Co Chartered Accountants Selby Towers 29 Princes Drive Colwyn Bay North Wales LL29 8PE

Dial a Ride (Denbighshire) Ltd

Strategic Report for the Year Ended 31 March 2021

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2021, in compliance with s414C of the Companies Act 2006.

Achievements and performance

- We continuously ensure all recyclable waste is disposed of environmentally,
- All disposal of oils, etc are carried out by the garage completing the work.
- We operate euro 5/6 emissions minibuses.
- The organisation has maintained employee numbers with 9 paid staff at the year ending 2020-21.
- We have updated our fleet with the purchase of a pre-owned minibus, two of our retired fleet were also sold during the year.

Financial review

Policy on reserves

At the year end the charity held unrestricted funds of £135,784 (2020 - £80,238) of which £94,042 (2020 - £47,468) was in the form of cash at bank and in hand, (£47,651 in 2020) which is less than the 6 months running costs required, circa £110,000.

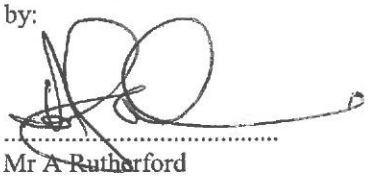
The Trustee's have considered the exposure of the charity to the risks, namely credit, liquidity and cash flow risks associated with the financial instruments held. The financial instruments used by the charity are considered by the Trustee's to be of low risk.

Principal risks and uncertainties

Risk Management
Our risk as an organisation will always be loss of funding, as a not for profit charity we do rely on government funding.

Current uncertainties surrounding the Covid-19 pandemic will determine the longevity of the charity, adapting our core services during the pandemic has enabled the organisation to continue, however future planning will be required once the pandemic has ceased.

The strategic report was approved by the trustees of the charity on 22 December 2021 and signed on its behalf by:



.....
Mr A Rutherford
Trustee

Dial a Ride (Denbighshire) Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Objectives and activities

Objects and aims

Dial a Ride is a community transport charity that has been established 22 years, we are part funded by the Welsh Government and generate additional income through membership fees, passenger fares, training services and other forms of Grants and Donations.

Our aim is to:

- Provide a fully accessible mini-bus service

- Consult with service users to ascertain their needs and shaping the service to meet those needs

- Provide the service at minimum cost to the service user

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

We currently have the following volunteers:

2 x Admin assistance - 11 hours per week over 2 days
1 x Driver - as and when required
7 x Trustees

All making a crucial impact on the overall success of the charity.

Structure, governance and management

Nature of governing document

The company's governing document is its memorandum and articles of association.

Dial a Ride (Denbighshire) Ltd

Trustees' Report

Organisational structure

Responsibility for the control of Dial A Ride's activities and funds is that of Dial A Ride's Board of Directors, who ensure that the income and property of the charity is applied for the purposes set out in the memorandum and articles of association and for no other purposes. It is the directors who make all decisions in relation to strategy and budgets.

Dial a Ride's Office Manager reports directly to the board of directors and is responsible for the day to day activities of the organisation. The Directors undertake checks, as set out in the organisation's internal financial controls procedure document, to ensure that activities are agreed by the Directors and costs are maintained within the agreed budget.

Directors are appointed in accordance with the company's Articles of Association. All the directors retire at the Annual General Meeting and proposals for re-appointment of replacement are invited from voting members. The company's Directors may appoint a maximum of two additional directors, but a director so appointed shall hold office only until the following Annual General Meeting. If not re-appointed at the Annual General Meeting, the person will vacate office at the conclusion of the meeting. The Chair and Vice-Chair are elected by the Board of Trustees and hold office for 12 months. The directors who served during the year were:

- Mr D Stewart (Chairperson)

- Mr A Rutherford (Vice-Chairperson)

- Mr J B Scholfield (Retired February 2020)

- Mrs M Edmondson (Treasurer)

- Mr P Jones

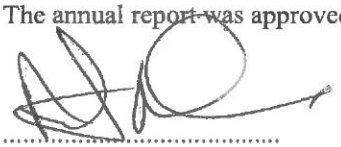
- Mr K Mather

- Miss T Griffiths

- Mr C R Brammer (Retired December 2019)

Directors are issued with an induction pack, which contains details of the roles and responsibilities of trustees, a copy of the company's memorandum and articles of association, copies of internal monitoring and control documents and full information about the company's operations. They follow a formal induction programme, which includes spending time with the office managers and other staff and meeting their fellow directors.

The annual report was approved by the trustees of the charity on 22 December 2021 and signed on its behalf by:



.....

Mr A Rutherford
Trustee

Dial a Ride (Denbighshire) Ltd

Statement of Trustees' Responsibilities

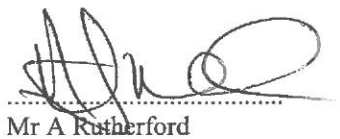
The trustees (who are also the directors of Dial a Ride (Denbighshire) Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Approved by the trustees of the charity on 22 December 2021 and signed on its behalf by:



Mr A Rutherford
Trustee

Dial a Ride (Denbighshire) Ltd

Independent Examiner's Report to the trustees of Dial a Ride (Denbighshire) Ltd

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of Dial a Ride (Denbighshire) Ltd (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Dial a Ride (Denbighshire) Ltd are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since Dial a Ride (Denbighshire) Ltd's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Dial a Ride (Denbighshire) Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

G. Hickerton.

G G Hickerton FCA
for and on behalf of
Aston Hughes & Co
Chartered Accountants
Selby Towers
29 Princes Drive
Colwyn Bay
North Wales
LL29 8PE

22 December 2021

Dial a Ride (Denbighshire) Ltd

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2021 £	Total 2020 £
Income and Endowments from:				
Donations and legacies	2	104,982	104,982	605
Charitable activities	3	177,817	177,817	242,684
Investment income	4	124	124	200
Other income	5	7,648	7,648	10,499
Total Income		290,571	290,571	253,988
Expenditure on:				
Charitable activities	6	(235,025)	(235,025)	(247,701)
Total Expenditure		(235,025)	(235,025)	(247,701)
Net income		55,546	55,546	6,287
Net movement in funds		55,546	55,546	6,287
Reconciliation of funds				
Total funds brought forward		80,238	80,238	73,951
Total funds carried forward	15	135,784	135,784	80,238

All of the charity's activities derive from continuing operations during the above two periods.

Dial a Ride (Denbighshire) Ltd

(Registration number: 03546685)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	39,499	42,635
Current assets			
Debtors	11	18,535	14,836
Cash at bank and in hand	12	94,042	47,651
		112,577	62,487
Creditors: Amounts falling due within one year	13	(6,992)	(15,584)
Net current assets		105,585	46,903
Total assets less current liabilities		145,084	89,538
Creditors: Amounts falling due after more than one year	14	(9,300)	(9,300)
Net assets		135,784	80,238
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		135,784	80,238
Total funds	15	135,784	80,238

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 22 December 2021 and signed on their behalf by:

.....
Mr A Rutherford
Trustee

1 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Dial a Ride (Denbighshire) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

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

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Turnover is the amount derived from the provision of goods/services, and stated after trade discounts, other sales taxes and net of VAT.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Governance costs

These include the costs attributable to the to the charity's compliance with constitutional and statutory requirements, including accountancy, strategic management and trustee's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Plant and machinery including motor vehicles	25% straight line basis
Fixtures, fittings and equipment	25% straight line basis

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations from individuals	2,485	2,485	605
Grants, including capital grants;			
Government grants	58,497	58,497	-
Grants from other organisations	44,000	44,000	-
	104,982	104,982	605

3 Income from charitable activities

	Unrestricted General £	Total 2021 £	Total 2020 £
Charitable activities			
Membership	1,170	1,170	2,970
Bus Income	35,568	35,568	50,452
County Council Grants	126,265	126,265	153,270
Fares	14,134	14,134	33,312
Training fees	680	680	2,680
	177,817	177,817	242,684

4 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	124	124	200

5 Other income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Gains on sale of tangible fixed assets for charity's own use	7,648	7,648	10,499

6 Expenditure on charitable activities

	Note	Unrestricted General £	Total 2021 £	Total 2020 £
Direct costs				
Employment costs		759	759	1,922
Establishment costs		9,141	9,141	7,859
Office expenses		17,933	17,933	11,954
Sundry and other costs		182	182	458
Motor expenses		25,896	25,896	40,102
Interest payable		1,330	1,330	1,995
Depreciation, amortisation and other similar costs		21,129	21,129	20,625
Staff costs		156,355	156,355	160,572
Governance costs	7	2,300	2,300	2,214
		235,025	235,025	247,701

7 Analysis of governance and support costs

Governance costs

	Unrestricted General £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	1,150	1,150	1,100
Other fees paid to examiners	1,150	1,150	1,101
Other governance costs	-	-	13
	2,300	2,300	2,214

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	148,701	151,734
Social security costs	5,508	6,714
Pension costs	2,146	2,124
	156,355	160,572

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Managers	2	2
Drivers	6	6
Admin	1	1
	9	9

No employee received emoluments of more than £60,000 during the year.

10 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2020	15,275	141,935	157,210
Additions	-	17,995	17,995
Disposals	-	(28,995)	(28,995)
At 31 March 2021	15,275	130,935	146,210
Depreciation			
At 1 April 2020	14,641	99,934	114,575
Charge for the year	631	20,498	21,129
Eliminated on disposals	-	(28,993)	(28,993)
At 31 March 2021	15,272	91,439	106,711
Net book value			
At 31 March 2021	3	39,496	39,499
At 31 March 2020	634	42,001	42,635

Restriction on title and pledged as security
Office equipment with a carrying amount of £1 (2020 - £1) has the following restriction on title:
The digital photocopier has been pledged as security on the hire purchase agreement..

11 Debtors

	2021 £	2020 £
Trade debtors	8,530	6,224
Prepayments	7,049	7,113
VAT recoverable	1,456	-
Other debtors	1,500	1,499
	18,535	14,836

12 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	200	183
Cash at bank	93,842	47,468
	94,042	47,651

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans	-	5,333
Trade creditors	1,092	2,148
PAYE and NIC creditor	3,200	3,560
VAT payable	-	1,843
Accruals	2,700	2,700
	6,992	15,584

14 Creditors: amounts falling due after one year

	2021 £	2020 £
Other loans	9,300	9,300

15 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	80,238	290,571	(235,025)	135,784

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
General	73,951	253,988	(247,701)	80,238

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2021 £
Tangible fixed assets	39,499	39,499
Current assets	112,577	112,577
Current liabilities	(6,992)	(6,992)
Creditors over 1 year	(9,300)	(9,300)
Total net assets	135,784	135,784

	Unrestricted funds General £	Total funds at 31 March 2020 £
Tangible fixed assets	42,635	42,635
Current assets	62,487	62,487
Current liabilities	(15,584)	(15,584)
Creditors over 1 year	(9,300)	(9,300)
Total net assets	80,238	80,238