

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

Trustees	Mrs M Edmondson Mr A Rutherford Mr K Mather Miss T Griffiths Mrs 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
Registered Office	The charity is incorporated in England and Wales. 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 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.

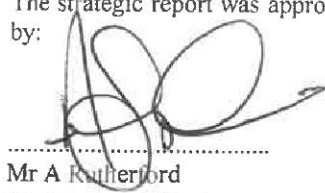
The Trustee's have considered the exposure of the charity to the risks, namely credit, liquidity and cash flow risks associated with the financial instruments held. The financial instruments used by the charity are considered by the Trustee's to be of low risk.

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.

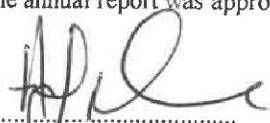
Directors are appointed in accordance with the company's Articles of Association. All the directors retire at the Annual General Meeting and proposals for re-appointment or replacement are invited from voting members. The company's Directors may appoint a maximum of two additional directors, but a director 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 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.

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 2023

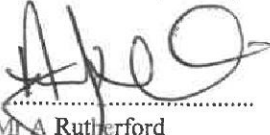
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	63,778	83,594
Current assets			
Debtors	11	16,652	21,333
Cash at bank and in hand	12	72,700	91,607
		89,352	112,940
Creditors: Amounts falling due within one year	13	(9,780)	(7,511)
Net current assets		79,572	105,429
Total assets less current liabilities		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

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

Dial a Ride (Denbighshire) Ltd

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.

Dial a Ride (Denbighshire) Ltd

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

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

Dial a Ride (Denbighshire) Ltd

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

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.

Dial a Ride (Denbighshire) Ltd

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

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
	<u>538</u>	<u>538</u>	<u>89,194</u>

Dial a Ride (Denbighshire) Ltd

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

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
	<u>247,948</u>	<u>247,948</u>	<u>230,085</u>

4 Investment income

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

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
	<u>9,749</u>	<u>9,749</u>	<u>15,193</u>

Dial a Ride (Denbighshire) Ltd

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

6 Expenditure on charitable activities

		Unrestricted		Total	Total
	Note	General	Restricted	2023	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
		<u>291,977</u>	<u>12,000</u>	<u>303,977</u>	<u>290,551</u>

Dial a Ride (Denbighshire) Ltd

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

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
	<u>199,012</u>	<u>178,457</u>

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
	<u>9</u>	<u>9</u>

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
	<u>2,997</u>	<u>2,997</u>	<u>2,363</u>

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.

Dial a Ride (Denbighshire) Ltd

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

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	<u>29,507</u>	<u>173,678</u>	<u>203,185</u>
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	<u>21,062</u>	<u>118,345</u>	<u>139,407</u>
Net book value			
At 31 March 2023	<u>8,445</u>	<u>55,333</u>	<u>63,778</u>
At 31 March 2022	<u>10,793</u>	<u>72,801</u>	<u>83,594</u>

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
	<u>16,652</u>	<u>21,333</u>

12 Cash and cash equivalents

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

Dial a Ride (Denbighshire) Ltd

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

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
	<u>9,780</u>	<u>7,511</u>

14 Creditors: amounts falling due after one year

	2023 £	2022 £
Other loans	<u>9,300</u>	<u>9,300</u>

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	<u>12,000</u>	<u>-</u>	<u>(12,000)</u>	<u>-</u>
Total funds	<u>179,723</u>	<u>258,304</u>	<u>(303,977)</u>	<u>134,050</u>

	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	<u>-</u>	<u>62,496</u>	<u>(6,055)</u>	<u>(44,441)</u>	<u>12,000</u>
Total funds	<u>135,784</u>	<u>334,490</u>	<u>(290,551)</u>	<u>-</u>	<u>179,723</u>

Dial a Ride (Denbighshire) Ltd

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

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	<u>134,050</u>	<u>134,050</u>

	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	<u>167,723</u>	<u>12,000</u>	<u>179,723</u>