

REGISTERED COMPANY NUMBER: 04305225 (England and Wales)
REGISTERED CHARITY NUMBER: 1097900

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31st March 2021

for

CENTRAL LANCS DIAL A RIDE LTD

Abrams Ashton - Chorley Limited
Chartered Certified Accountants
41 St Thomas's Road
Chorley
Lancashire
PR7 1JE

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for the Year Ended 31st March 2021

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Report of the Trustees
for the Year Ended 31st March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Principal activities and objectives

The principal activities of the charity in the year under review was that of providing transport for the mobility of the disadvantaged within the community.

The charity's central objective is to provide relief to the inhabitants of Chorley and its environs who have needs 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational Structure

Central Lancs Dial-A-Ride Ltd is a registered charity, which was incorporated under the Companies Act 1985 as a company limited by guarantee on 16 October 2001. The charity does not have a share capital and the liability in respect of guarantee is limited to £1 per trustee. For the purpose of the Companies Act 2006 the trustees act as directors of the company.

The charity was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

The charity is run by its Board of Trustees and all major decisions are made by them. Mrs T Keating is the manager of the organisation and makes the daily decisions, which are then communicated to the bookings manager and the drivers.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Report of the Trustees
for the Year Ended 31st March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees responsibilities

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

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

The trustees have complied with the duty in Section 17(5) of the 2011 Charities Act.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04305225 (England and Wales)

Registered Charity number

1097900

Registered office

Unit 3
Lower Healey Business Park
Froom Street
Chorley
Lancashire
PR6 9AR

Trustees

Mr B Clarke
Mrs C Heath
Mr N Sutcliffe
Mrs E Gamble
Mr I Simmonds

Independent Examiner

Abrams Ashton - Chorley Limited
Chartered Certified Accountants
41 St Thomas's Road
Chorley
Lancashire
PR7 1JE

Report of the Trustees
for the Year Ended 31st March 2021

TRUSTEES REPORT

Registration and Appointment of Trustees

The Articles of Association require members of the Management Committee to elect from amongst their own number honorary officers to include a Chairperson and Treasurer, and may at any time remove or replace such officers. Officers shall serve for one year, after which they shall be eligible for re-appointment provided that no person serves for more than five consecutive years in the same officer post.

Review of Activities & Achievements

The Trustees report an increase in net funds of £72,013 (2020 - increase of £16,272).

The charity's operations have been greatly impacted by the restrictions, imposed at Governmental level, due to the effects of Covid-19.

Whilst the charity has continued to receive funds as part of a community transport consortium under its contract with Lancashire County Council, and also received grant support from Chorley Borough Council and South Ribble Council, it has not been able to provide its normal community transport services due to Covid-19 restrictions.

One-off Covid-19 grants and Furlough grant assistance have also provided additional income to support the charity's lack of transport activity opportunities in this financial year.

The Trustees anticipate being able to resume normal operations, the delivery of safe and affordable transport, during the coming financial year.

Risk statement

The charity remains reliant on Local Authority funding and continues to seek alternative and additional funding to enable a continuance of activities in the future.

Future Plans

The charity, a member of a community transport consortium, currently has a contract with Lancashire County Council with 2 years remaining and then a possible further 2 years extension. This together with other funding will ensure the continuation of services.

FINANCIAL REVIEW

Reserves Policy

Funds generated are being held in reserve with the intention of being used as needed in the day to day running of the business.

This report has been prepared in accordance with the small company regime Section 419(2) of the Companies Act 2006.

Approved by order of the board of trustees on 30 Aug 21 and signed on its behalf by:



Mr B Clarke - Trustee

Independent Examiner's Report to the Trustees of
Central Lancs Dial A Ride Ltd

Independent examiner's report to the trustees of Central Lancs Dial A Ride Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

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 the Company 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

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 the Company 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.

Andrew Counce FCCA
Abrams Ashton - Chorley Limited
Chartered Certified Accountants
41 St Thomas's Road
Chorley
Lancashire
PR7 1JE

Date:

CENTRAL LANCS DIAL A RIDE LTD**Statement of Financial Activities**
for the Year Ended 31st March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Grants, donations and legacies		138,743	131,524
Other trading activities	2	11,912	51,384
Investment income	3	37	160
Other income		58,259	384
Total		208,951	183,452
EXPENDITURE ON			
Charitable activities			
General administrative expenses		114,707	142,442
Establishment costs		14,942	15,019
Depreciation costs		7,289	9,719
Total		136,938	167,180
NET INCOME		72,013	16,272
RECONCILIATION OF FUNDS			
Total funds brought forward		104,754	88,482
TOTAL FUNDS CARRIED FORWARD		176,767	104,754

The notes form part of these financial statements

CENTRAL LANCS DIAL A RIDE LTD

Balance Sheet
31st March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	8	21,861	29,150
CURRENT ASSETS			
Debtors	9	3,257	4,469
Cash at bank and in hand		155,172	74,206
		<u>158,429</u>	<u>78,675</u>
CREDITORS			
Amounts falling due within one year	10	(3,523)	(3,071)
NET CURRENT ASSETS		<u>154,906</u>	<u>75,604</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>176,767</u>	<u>104,754</u>
NET ASSETS		<u>176,767</u>	<u>104,754</u>
FUNDS	13		
Unrestricted funds		176,767	104,754
TOTAL FUNDS		<u>176,767</u>	<u>104,754</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued
31st March 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31st Aug 21 and were signed on its behalf by:


Mr B Clarke - Trustee

Notes to the Financial Statements
for the Year Ended 31st March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on cost

Impairment of assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carry amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held with banks, and bank overdrafts. Bank overdrafts, when applicable, are shown within borrowings in current liabilities.

CENTRAL LANCS DIAL A RIDE LTD

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

2. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Income	11,912	51,384

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	37	160

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	7,289	9,719
Surplus on disposal of fixed assets	-	(384)

TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Drivers & administration	5	7

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND ENDOWMENTS FROM

Grants, donations and legacies

Other trading activities

Investment income

Other income

Total

Unrestricted
fund
£

131,524

51,384

160

384

183,452

EXPENDITURE ON

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
General administrative expenses	142,442
Establishment costs	15,019
Depreciation costs	9,719
Total	167,180

NET INCOME

16,272

RECONCILIATION OF FUNDS

Total funds brought forward

88,482

TOTAL FUNDS CARRIED FORWARD

104,754

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1st April 2020 and 31st March 2021	339	107,825	8,059	116,223
DEPRECIATION				
At 1st April 2020	339	78,675	8,059	87,073
Charge for year	-	7,289	-	7,289
At 31st March 2021	339	85,964	8,059	94,362
NET BOOK VALUE				
At 31st March 2021	-	21,861	-	21,861
At 31st March 2020	-	29,150	-	29,150

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Debtors	-	271
Other debtors	461	1,682
Prepayments and accrued income	2,796	2,516
	<u>3,257</u>	<u>4,469</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Bank loans and overdrafts (see note 11)	231	-
Creditors	-	635
Social security and other taxes	1,005	1,156
Accruals and Deferred Income	2,287	1,280
	<u>3,523</u>	<u>3,071</u>

11. LOANS

An analysis of the maturity of loans is given below:

	31.3.21	31.3.20
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>231</u>	<u>-</u>

12. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.21	31.3.20
	£	£
Within one year	12,250	10,963
Between one and five years	23,191	-
	<u>35,441</u>	<u>10,963</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

13. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	104,754	72,013	176,767
TOTAL FUNDS	<u>104,754</u>	<u>72,013</u>	<u>176,767</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,951	(136,938)	72,013
TOTAL FUNDS	<u>208,951</u>	<u>(136,938)</u>	<u>72,013</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	88,482	16,272	104,754
TOTAL FUNDS	<u>88,482</u>	<u>16,272</u>	<u>104,754</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	183,452	(167,180)	16,272
TOTAL FUNDS	<u>183,452</u>	<u>(167,180)</u>	<u>16,272</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	88,482	88,285	176,767
TOTAL FUNDS	<u>88,482</u>	<u>88,285</u>	<u>176,767</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	392,403	(304,118)	88,285
TOTAL FUNDS	<u>392,403</u>	<u>(304,118)</u>	<u>88,285</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

15. ESTIMATE CONTROLLING PARTY

The company is controlled by the trustees.

CENTRAL LANCS DIAL A RIDE LTD**Detailed Statement of Financial Activities**
for the Year Ended 31st March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Grants, donations and legacies		
Grants	138,743	131,524
Other trading activities		
Income	11,912	51,384
Investment income		
Deposit account interest	37	160
Other income		
Gain on sale of tangible fixed assets	-	384
Covid grants	25,489	-
Furlough	32,770	-
	<u>58,259</u>	<u>384</u>
Total incoming resources	208,951	183,452
EXPENDITURE		
Charitable activities		
Wages	91,027	94,183
Social security	1,022	2,324
Pensions	413	949
Rent and rates	12,462	12,454
Insurance	2,481	2,565
Light and heat	(1,120)	2,388
Telephone	681	630
Postage and stationery	255	1,078
Sundries	2,029	5,387
Motor and travel	17,867	33,514
Repairs and renewals	667	302
Charity grant	1,630	1,630
Motor vehicle depreciation	7,289	9,719
	<u>136,703</u>	<u>167,123</u>
Support costs		
Finance		
Bank charges	235	57
Total resources expended	136,938	167,180
Net income	<u>72,013</u>	<u>16,272</u>

This page does not form part of the statutory financial statements