

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st January 2023
For
O Ddrws I Ddrws

Charity Registration Number: 1098057
Company Number 04638820 (England & Wales)

A. Hughes-Jones, Dyson & Co
Chartered Accountants
Caernarfon

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for the Year Ended 31st January 2023

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Report of the Trustees
for the Year Ended 31st January 2023

The trustees, who are also directors on behalf of the company for the purpose of the Companies Act 2006, submit their report along with the charity's financial statements for the year ending January the 31st 2023. The trustees have adopted the provisions of the Statement of Recommended Accounting and Reporting Practice for Charities, which is relevant to charities preparing their accounts in accordance with the Financial Reporting Standard. These standards are relevant to the UK and the Republic of Ireland (FRS 102) (effective from January the 1st 2015).

Objectives and activities for the public benefit**Objectives and aims**

Provide a community transport service for the residents of Llŷn who would benefit from the service as a result of their age, illness or disability (mental or physical), or poverty, or because of a lack of adequate and safe services for passengers. By providing this service, O Ddrws i Ddrws aims to tackle the problems of loneliness, isolation, transport poverty, lack of access to services and to promote health.

Public Interest

The main aim is to provide a service that allows people to attend hospital appointments, to offer transport for community groups and volunteers and to offer transport to and from the rural villages of the area to visitors and residents who would otherwise be unable to travel between these villages.

Success and Performance

Most of the Covid-19 restrictions had been lifted by the end of March 2022, and all by mid-May. However, some uncertainty persisted among our users and it was quite some time after this before the number of passengers using the service returned to the numbers before any restrictions were put in place.

The number of journeys that were completed during the year was 1,856 (7.14 journeys a day). These journeys were all in our own vehicles with our own drivers – we haven't reconnected with our volunteers, however we are keen to do so in the next year or two. In addition, 2,172 journeys were completed via the fflecsi Llŷn service – an evaluation of this service is available by contacting the Project Manager.

Also, 55 members of Lôn i Les have held 27 events attended by a total of 798 people. This provision continues until September 2024 when a full evaluation report will be submitted.

The Area

The operational area is Llŷn, from Llanystumdwy to Trefor and over to Aberdaron. The service is offered to residents that have appointments outside the area, to transport them from their home to the appointment and back. For example to Allt Wen, Ysbyty Gwynedd, Ysbyty Bodelwyddan and even Liverpool and Manchester.

The service

There are 4 full time members of staff who are responsible for conducting O Ddrws i Ddrws and the services provided:

Co-ordinator – who carries out most of the day-to-day work.

Drivers – the first choice for all journeys.

Project Manager– who develops the business and ensures a healthy financial position.

In addition, we also have four on-demand drivers, which include one self-employed driver, one part-time project worker on behalf of Lôn i Les and an occasional assistant.

The service uses: 4 mini buses including one electric mini bus, one electric WAV car (Vehicle that's Suitable for Wheel Chairs) and one electric car intended for self-driving use.

Report of the Trustees
for the Year Ended 31st January 2023**Developments**

During this year (1/2/22-31/1/23) we have focused on developing an efficient administration, integrating new vehicles and staff as well as strengthening our services following the disruption of Covid-19 and working through all the grants that we received. We will be focusing on fundraising and promoting the residents of the area's wellbeing by adopting new schemes during 2023/24.

Sources of Income

The O Ddrws i Ddrws charity and not for profit organization has four sources of income: Commercial – the fees that we charge our passengers.

Donations – donations and legacies received from our grateful service users.

Grants – including from Gwynedd Council, the Welsh Government, the European Union and various trusts and foundations.

Agreements – carrying out a non-commercial service e.g. transporting children to and from school when no other supplier is suitable.

Reserves Policy

In order to ensure that the services continue should any financial difficulties arise, the O Ddrws i Ddrws Board of Directors has agreed to retain a certain amount of reserves in order to be able to continue to deliver the main activities of the service for a period of three months.

Here are the Board's main aims:

- ensure members of staff can continue working, to deliver our services.
- ensure the members / service users receive the necessary support to be referred to other Services.
- ensure the vehicles are carefully maintained at all times for road use by servicing and inspecting them on a regular basis.

The reserves policy is reviewed each year and where there are significant changes to staff hours or staff numbers.

Structure, governance and management of a Governing Document

The charity is governed by its governing document, memorandum and articles of association and is a company limited by guarantee as defined by the Companies Act 2006

Recruitment and appointment of new trustees

Members shall elect the Board of Trustees annually during the charity's Annual Meeting and the retiring members shall be eligible for re-election without further nomination.

We will accept completed nominations up to 7 days before the date of the meeting.

Invitations for nominations for the role of Trustee will be sent to all members along with the Annual Meeting notice. We require the signature of the nominee as well as a signature from the proposer and the seconder for each nomination and all are required to be members of the Charity.

Unless otherwise determined by the Charity at an Annual Meeting, the number of Trustees shall not be less than two or more than ten.

Report of the Trustees
for the Year Ended 31st January 2023

Risk management

The trustees have a duty to identify and review the risks faced by the charity as well as to ensure that appropriate management procedures are implemented to provide reasonable assurance against fraud and error.

Governance Risks – The Trustees take their roles seriously and aim to ensure that the organization is conducted as effectively as possible.

Financial Risks– O Ddrws I Ddrws' aim is to mitigate any risks to the organization. O Ddrws I Ddrws ensures that reserves will be sufficient to meet all legal obligations.

Environmental and External Factors – The public's perception and developing good relationships with funders is paramount to the organisation. The Government's policy is subject to change – we will contribute towards any consultations ensuring a voice for our sector and ensuring that our clients' needs are met.

Reference and Administrative Details

Company number	04638820 (England & Wales)
Charity number	1098057
Registered office	Ddrws Agored, Stryd Y Plas, Nefyn, Pwllheli, Gwynedd, LL53 6HP
Trustees	R H W Williams (Chairman) W R Jones (Treasurer) M Williams (Secretary) A G Owen (resigned 1/5/2022) S Owen (resigned 1/3/22) G T Jones A Williams W M Hughes G Evans (appointed 26/4/22) G Jones (appointed 24/5/22) D Roberts (appointed 24/5/22) V Kennedy (appointed 24/5/22, resigned 30/9/22)
Independent Examiner	Mr Brian Hughes, A Hughes Jones Dyson & Co Capel Moreia, South Penrallt, Caernarfon , Gwynedd, LL55 1NS

Approved by the board of trustees on 7th June 2023 and signed on its behalf by:

R H W Williams

I report to the trustees on my examination the accounts of the company for the year ended 31st January 2023 which are set out on pages 5 - 10.

Responsibilities and Basis of Report

As the Charity's trustees of the company (and also its directors for the purpose 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 Report

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 accounting 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 the 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 this examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

B Hughes FCA
A. Hughes Jones Dyson & Co.
Chartered Accountants
Capel Moreia, South Penrallt
Caernarfon, Gwynedd, LL55 1NS.

Date: 7th June 2023

O Ddrws I Ddrws**Statement of Financial Activities for the Year Ended 31st January 2023**

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes	£	£	2023 £	2022 £
<u>Income</u>					
Donations and legacies	2	38,226	-	38,226	8,529
Investment income- Interest		19	-	19	1
Trading Activities	3	41,461	-	41,461	31,104
Income from charitable activities	4	<u>289,298</u>	<u>-</u>	<u>289,298</u>	<u>147,102</u>
Total income		<u>369,004</u>	<u>-</u>	<u>369,004</u>	<u>186,736</u>
<u>Expenditure</u>					
Charitable activities	5	225,263	-	225,263	136,976
Support costs	6	<u>37,642</u>	<u>-</u>	<u>37,642</u>	<u>22,578</u>
Total Expenditure		<u>262,905</u>	<u>-</u>	<u>262,905</u>	<u>159,554</u>
Net Income		106,099	-	106,099	27,182
Transfers between funds		-	-	-	-
Fund balances at 1st February 2022		<u>139,407</u>	<u>-</u>	<u>139,407</u>	<u>112,225</u>
Fund balances at 31st January 2023		<u>245,506</u>	<u>-</u>	<u>245,506</u>	<u>139,407</u>

O Ddrws I Ddrws**Balance Sheet as at 31st January 2023**

Company number: 04638820

	Notes	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible Assets	9		125,748		78,491
Current Assets					
Debtors	10	5,581		75,681	
Cash at Bank and In Hand		198,313		116,769	
		<u>203,894</u>		<u>192,450</u>	
Creditors: amounts falling due within one year	11	<u>(84,136)</u>		<u>(131,534)</u>	
Net Current Assets			<u>119,758</u>		<u>60,916</u>
Total assets less current liabilities			<u>245,506</u>		<u>139,407</u>
Income funds					
Restricted funds	12	-		-	
Unrestricted funds		<u>245,506</u>		<u>166,588</u>	
		<u>245,506</u>		<u>166,588</u>	

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st January 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st January 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss 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 company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Trustees on 7th June 2023 and signed on their behalf by:

R H W Williams
Trustee

M Williams
Trustee

1 Accounting Policies**1.1 Basis of preparation**

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.

1.2 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.

Grants towards revenue expenditure are released to the profit and loss as the related expenditure is incurred.

Grants towards capital expenditure are shown in full in the profit & loss account in the year of receipt in line with the requirements of Charities SORP.

1.3 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.

1.4 Tangible fixed assets and depreciation

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

Plant & Machinery	25% reducing balance
Motor vehicles	25% reducing balance

1.5 Taxation

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

1.6 Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Donations	38,226	-	38,226	8,529
	<u>38,226</u>	<u>-</u>	<u>38,226</u>	<u>8,529</u>

3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Job Retention Scheme Grants	-	-	-	7,803
MPV fares	39,623	-	39,623	23,301
Charge Point Income	1,838	-	1,838	-
	<u>41,461</u>	<u>-</u>	<u>41,461</u>	<u>31,104</u>

O Ddrws I Ddrws**Notes To The Accounts For The Year Ended 31st January 2023**

4	Income from charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
	BSSG Grant	31,673	-	31,673	28,110
	AHNE	10,060	-	10,060	16,200
	Welsh Government	19,206	-	19,206	20,086
	Steve Morgan Foundation	15,000	-	15,000	12,500
	Capital Grants	79,773	-	79,773	37,200
	National Lottery	29,729	-	29,729	11,362
	Transport For Wales	27,920	-	27,920	-
	Cyngor Gwynedd- Costal Bus	19,620	-	19,620	19,260
	Winter Pressure Fund	29,223	-	29,223	822
	Other Grants	7,688	-	7,688	1,162
	Postcode Lottery	19,340	-	19,340	400
	Other income	66	-	66	-
		<u>289,298</u>	<u>-</u>	<u>289,298</u>	<u>147,102</u>
5	Charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
	Wages	127,496	-	127,496	84,543
	Staff training	459	-	459	300
	Volunteer drivers	145	-	145	-
	Subcontractors	9,536	-	9,536	-
	Motor expenses	34,374	-	34,374	17,874
	Project Costs	4,465	-	4,465	1,667
	Subscriptions	275	-	275	120
	Insurance	704	-	704	888
	Advertising	1,093	-	1,093	383
	Rent	4,800	-	4,800	4,800
	Depreciation	<u>41,916</u>	<u>-</u>	<u>41,916</u>	<u>26,401</u>
		<u>225,263</u>	<u>-</u>	<u>225,263</u>	<u>136,976</u>
6	Support costs	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
	Telephone, postage & stationery	2,536	-	2,536	2,183
	Heat & Light	3,058	-	3,058	-
	Computer costs	769	-	769	1,887
	Other Expenses	1,561	-	1,561	1,331
	Bank charges	198	-	198	18
	Professional fees	27,060	-	27,060	14,327
	Accountancy	2,460	-	2,460	2,832
		<u>37,642</u>	<u>-</u>	<u>37,642</u>	<u>22,578</u>

O Ddrws I Ddrws**Notes To The Accounts For The Year Ended 31st January 2023****7 Trustees**

None of the trustees (or any persons connected with them) received any remuneration during the year ended 31st January 2023 nor for the previous year.

No expenses were paid to trustees in the current financial year (2022 £Nil)

8 Employees

The average number of employees was 9 (2022 7)

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

9 Tangible fixed assets

	Plant & Machinery	Motor Vehicles	Total
	£	£	£
Cost			
At 1st February 2022	67,554	147,513	215,067
Additions	6,657	82,516	89,173
Disposals	-	-	-
At 31st January 2023	74,211	230,029	304,240
Depreciation			
At 1st February 2022	56,977	79,599	136,576
Charge for the year	4,308	37,608	41,916
Eliminated on disposals	-	-	-
At 31st January 2023	61,285	117,207	178,492
Net book value			
At 31st January 2023	12,926	112,822	125,748
At 31st January 2022	10,577	67,914	78,491

10 Debtors

	2023	2022
	£	£
Other debtors	5,581	8,501
Prepayments	-	67,180
	5,581	75,681

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	11,778	5,759
Deferred Grants	59,244	119,362
Accruals	13,114	6,413
	84,136	131,534

O Ddrws I Ddrws**Notes To The Accounts For The Year Ended 31st January 2023****12 Movement in Funds**

	At 1.2.22	Net movement in funds	At 31.1.2023
	£	£	£
Unrestricted funds			
General fund	139,407	106,099	245,506
Restricred funds			
	-	-	-
Total Funds	<u>139,407</u>	<u>106,099</u>	<u>245,506</u>

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

	Incoming Resources	Resources Expended	Transfers Between Funds	Movement in Funds
	£	£	£	£
Unrestricted funds				
General fund	369,004	262,905	-	106,099
Restricred funds				
	-	-	-	-
Total Funds	<u>369,004</u>	<u>262,905</u>	<u>-</u>	<u>106,099</u>

Comparatives for movement in funds

	At 1.2.21	Net movement in funds	At 31.1.2022
	£	£	£
Unrestricted funds			
General fund	112,225	27,182	139,407
Restricred funds			
	-	-	-
Total Funds	<u>112,225</u>	<u>27,182</u>	<u>139,407</u>

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

	Incoming Resources	Resources Expended	Movement in Funds
	£	£	£
Unrestricted funds			
General fund	186,736	159,554	27,182
Restricred funds			
	-	-	-
Total Funds	<u>186,736</u>	<u>159,554</u>	<u>27,182</u>

13 Related Party Disclosures

Rent of £4,800 was paid to Drws Agored Cyf a company in which Mr M Williams is a director.
No donations were received from trustees.