

Charity Registration No. 1099197

Company Registration No. 04726115 (England and Wales)

KEYNSHAM & DISTRICT DIAL-A-RIDE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



30-31 St. James Place
Mangotsfield
Bristol
United Kingdom
BS16 9JB

KEYNSHAM & DISTRICT DIAL-A-RIDE

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KEYNSHAM & DISTRICT DIAL-A-RIDE

COMPANY INFORMATION

Trustees	Mr B Simmons Mrs R Brewer Mr S Brindle Mr M Chambers Mr M Coles Mr B Organ Mrs M A Guard Ms K Simmons Mrs C Vaughan
Charity number	1099197
Company number	04726115
Registered office	Curo Housing Day Centre Sherwood Road Keynsham Bristol United Kingdom BS31 1DB
Independent examiner	TC Group 30-31 St. James Place Mangotsfield Bristol United Kingdom BS16 9JB

KEYNSHAM & DISTRICT DIAL-A-RIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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

The charity objectives are providing a community transport service for local residents who are elderly, sick or disabled or who are in poverty and who do not have access to adequate & safe public transport services and operating a Group Hire Membership service. The policies adopted in furtherance of these objects are ongoing and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Once again it has been a difficult time throughout the year due to the age of our vehicles and the cost to keep them on the road. There have been changes within the organisation which include cutting the fleet of vehicles down to 8 which meant we were operating with 6 buses & 2 MPV's. Unfortunately the organisation had to lay off a member of staff who worked in the office. At present we have 3 full time Drivers, plus the Manager who covers work when driving staff are on holidays. We also have 14 Volunteer Drivers who without them we could not carry out half the work that is done, a big thank you to them all.

The Door to Door Service Membership stood at 2,020 by the end of March which was an increase of 184 new Members from the previous year. There has been an increase in passenger numbers on the Door to Door service during the year.

During the year there was a big demand for Hospital Transport which includes journeys to: Royal United Hospital, St Martins, Bath Clinic, Riverside Bath, Paulton, Sulis Peasedown, NHS Emerson, Spa Medica, South Bristol Hospital.

Our aim from last year was to encourage Members to come out of their home and start socialising again following the end of the pandemic. We have achieved in encouraging 95% of our Members to start using the Door to Door service.

DayHopper Trips were quite successful throughout the year where there was a small increase in passengers carried.

Group Hires have increased steadily and we have a total of 72 Members. In the next 12 months our aim is to replace at least 1 vehicle which will suit the needs of the Community. Members in the last 12 months have been very supportive of the Organisation by giving/ offering donations.

I would like to thank all the Members, Volunteers, Trustees and Paid Staff for all the work & commitment to Keynsham & District Dial-a-Ride in the last 12 months.

KEYNSHAM & DISTRICT DIAL-A-RIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees following individuals, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr B Simmons

Mrs R Brewer

Mr S Brindle

Mr M Chambers

Mr M Coles

Mr B Organ

Mrs M A Guard

Mr B Phillips

(Deceased 31 August 2023)

Ms K Simmons

Mrs C Vaughan

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.

KEYNSHAM & DISTRICT DIAL-A-RIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024



Mr B Simmons

Trustee

Dated: 6/2/25

KEYNSHAM & DISTRICT DIAL-A-RIDE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Keynsham & District Dial-A-Ride for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

KEYNSHAM & DISTRICT DIAL-A-RIDE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KEYNSHAM & DISTRICT DIAL-A-RIDE

I report to the trustees on my examination of the financial statements of Keynsham & District Dial-A-Ride (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Neil Quilter

N. Quilter

Dated: 6.02.25

KEYNSHAM & DISTRICT DIAL-A-RIDE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	4,641	132,435	137,076	5,103	103,379	108,482
Charitable activities	4	90,341	-	90,341	71,229	-	71,229
Investments	5	22	-	22	-	-	-
Other income	6	(5,557)	-	(5,557)	-	-	-
Total income		89,447	132,435	221,882	76,332	103,379	179,711
Expenditure on:							
Charitable activities	7	54,583	132,435	187,018	78,770	103,379	182,149
Total expenditure		54,583	132,435	187,018	78,770	103,379	182,149
Net income/(expenditure) and movement in funds		34,864	-	34,864	(2,438)	-	(2,438)
Reconciliation of funds:							
Fund balances at 1 April 2023		63,900	-	63,900	66,338	-	66,338
Fund balances at 31 March 2024		98,764	-	98,764	63,900	-	63,900

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

KEYNSHAM & DISTRICT DIAL-A-RIDE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	13	44,945	22,229
Current assets			
Debtors	14	42,231	27,444
Cash at bank and in hand		23,411	24,355
		65,642	51,799
Creditors: amounts falling due within one year	15	(11,823)	(10,128)
Net current assets		53,819	41,671
Total assets less current liabilities		98,764	63,900
Income funds			
Unrestricted funds		98,764	63,900
		98,764	63,900

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on



Mr B Simmons
Trustee

Company Registration No. 04726115

KEYNSHAM & DISTRICT DIAL-A-RIDE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Keynsham & District Dial-A-Ride is a private company limited by guarantee incorporated in England and Wales. The registered office is Curo Housing Day Centre, Sherwood Road, Keynsham, Bristol, BS31 1DB, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

KEYNSHAM & DISTRICT DIAL-A-RIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on reducing balance
Computers	25% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

KEYNSHAM & DISTRICT DIAL-A-RIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
West of England Combined Authority	-	132,435	132,435	103,379
Donations	100	-	100	1,603
Government grants	4,541	-	4,541	3,500
	<u>4,641</u>	<u>132,435</u>	<u>137,076</u>	<u>108,482</u>

4 Charitable activities

	2024	2023
	£	£
Services	16,340	15,106
User fares	62,181	47,186
Concessionary fares - B&NES	11,820	8,937
	<u>90,341</u>	<u>71,229</u>

5 Income from investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	<u>22</u>	<u>-</u>

KEYNSHAM & DISTRICT DIAL-A-RIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Other Income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Net gain on disposal of tangible fixed assets	(5,557)	-
7 Charitable activities		
	2024	2023
	£	£
Advertising	110	180
Vehicle running costs	49,216	53,009
	49,326	53,189
Share of support costs (see note 8)	126,231	120,969
Share of governance costs (see note 8)	2,840	2,729
	129,071	123,698
Analysis by fund		
Unrestricted funds	54,583	78,770
Restricted funds	132,435	103,379
	187,018	182,149

KEYNSHAM & DISTRICT DIAL-A-RIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Wages and salaries	107,810	-	107,810	106,013
Pensions	618	-	618	1,894
Training	1,224	-	1,224	-
Telephone	1,308	-	1,308	1,401
Post and stationery	4,481	-	4,481	3,175
Insurance	1,048	-	1,048	886
Penalties and fines	555	-	555	-
Computer sundries	2,213	-	2,213	683
Rent and rates	5,276	-	5,276	4,911
Sundry expenses	1,443	-	1,443	782
Legal and professional fees	822	-	822	813
Dues and subscriptions	120	-	120	-
Bank charges	307	-	307	411
Accountancy and legal fees	-	2,804	2,804	2,400
Bookkeeping	-	36	36	329
	<u>127,225</u>	<u>2,840</u>	<u>130,065</u>	<u>123,698</u>
Analysed between:				
Charitable activities	<u>127,225</u>	<u>2,840</u>	<u>130,065</u>	<u>123,698</u>

9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	7,627	5,262
Loss on disposal of tangible fixed assets	5,557	-

10 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.

KEYNSHAM & DISTRICT DIAL-A-RIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	6	8

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	2,994	12,127	142,836	157,957
Additions	-	-	35,900	35,900
Disposals	-	-	(95,314)	(95,314)
At 31 March 2024	2,994	12,127	83,422	98,543
Depreciation and impairment				
At 1 April 2023	2,994	11,577	121,157	135,728
Depreciation charged in the year	-	138	7,489	7,627
Eliminated in respect of disposals	-	-	(89,757)	(89,757)
At 31 March 2024	2,994	11,715	38,889	53,598
Carrying amount				
At 31 March 2024	-	412	44,533	44,945
At 31 March 2023	-	550	21,679	22,229

KEYNSHAM & DISTRICT DIAL-A-RIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	1,916	1,645
Other debtors	37,461	23,058
Prepayments and accrued income	2,854	2,741
	<u>42,231</u>	<u>27,444</u>

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	3,773	2,676
Trade creditors	1,493	1,952
Other creditors	5,232	2,000
Accruals and deferred income	1,325	3,500
	<u>11,823</u>	<u>10,128</u>

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	<u>63,900</u>	<u>89,447</u>	<u>(54,583)</u>	<u>98,764</u>
Previous year:				
	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	<u>66,338</u>	<u>76,332</u>	<u>(78,770)</u>	<u>63,900</u>