

# DIAL A RIDE (SCARBOROUGH & DISTRICT)

England & Wales · Charity number 1106494

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05233119](#)

**Registered** 2004-10-28

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Dial A Ride Unit 4  
Londesborough Business Park  
66 Londesborough Road  
Scarborough  
North Yorkshire  
YO12 5AF

**Phone** 01723354434

**Email** [admin@scarboroughdialaride.org](mailto:admin@scarboroughdialaride.org)

**Website** [www.scarboroughdialaride.org](http://www.scarboroughdialaride.org)

## Activities

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**Objects:** TO PROVIDE A COMMUNITY TRANSPORT SERVICE FOR SUCH OF THE INHABITANTS OF SCARBOROUGH, FILEY, WHITBY, ITS NEIGHBOURHOOD AND RYEDALE DISTRICT, WHO ARE IN NEED OF SUCH SERVICE BECAUSE OF AGE, SICKNESS OR DISABILITY (MENTAL OR PHYSICAL), THE EFFECTS OF POVERTY, LOW EDUCATIONAL ATTAINMENT, LONG TERM UNEMPLOYMENT OR BECAUSE OF A LACK OF AVAILABILITY OF ADEQUATE AND SAFE PUBLIC PASSENGER SERVICES.

**Activities:** Community transport.

## Classification

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- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

- **Area of benefit:** SCARBOROUGH, FILEY, WHITBY ITS NEIGHBOURHOOD AND RYEDALE DISTRICT
- North Yorkshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£362,460	£320,030	-	-
2024-03-31	£201,658	£311,527	-	-
2023-03-31	£219,688	£258,152	-	-
2022-03-31	£238,009	£231,479	-	-
2021-03-31	£231,683	£218,430	-	-

## Trustees

Name	Role	Appointed
<b>COLIN JOHN WOODHEAD</b>	Chair	2013-10-08
Judith Margaret Drury		2023-07-12
PETER BRIDGEWOOD		2018-11-20
Valerie Jean Green		2023-07-12

**DIAL A RIDE (SCARBOROUGH & DISTRICT)**

England & Wales - Charity number 1106494

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# Accounts

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## **Dial A Ride (Scarborough & District)**

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended

31 March 2025

**Registered Company Number: 5233119**  
**Registered Charity Number: 1106494**

**Dial A Ride (Scarborough & District)**

**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2
<b>Independent Examiner's Report</b>	8
<b>Statement of Financial Activities</b>	9
<b>Balance Sheet</b>	10
<b>Notes to the Financial Statements</b>	12

**Dial A Ride (Scarborough & District)**

**Reference and Administrative Details  
for the Year Ended 31 March 2025**

<b>Trustees</b>	C J Woodhead Chair B Newton Treasurer (resigned 23.9.24) D C Jeffels (resigned 9.6.25) P M Bellinger (resigned 23.4.24) P Bridgewood Ms JM Drury Mrs V Green
<b>Company secretary</b>	S B Marsh
<b>Registered office</b>	4 Londesborough Business Park 64-66 Londesborough Road Scarborough North Yorkshire YO12 5AF
<b>Registered company number</b>	5233119 (England and Wales)
<b>Registered charity number</b>	1106494
<b>Independent examiner</b>	Ashby Berry Coulsons Ltd 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the Year Ended 31 March 2025**

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 31 March 2025. 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).

This report includes the directors' report required by company law.

#### **Objectives and activities**

Since Dial A Ride was established in 1983 as a charitable organisation, we have continued to provide accessible, affordable and safe transport for elderly people and/or those with a disability (either physical or mental). Our service enables many hundreds of people who would otherwise find it difficult or impossible to use other forms of transport, to get out and about in their community and maintain their independence.

In April 2005 our status changed to that of an Incorporated Charity and Company Limited by Guarantee and was established under a Memorandum of Association and is governed under its Articles of Association.

#### **Achievement and performance**

At the heart of our activities is the demand responsive, door to door Dial a Ride service. We use our fleet of six minibuses, four MPVs and two electric cars (acquired during this year) to provide accessible and affordable local and longer distance transport to some of the most vulnerable members of our community.

During the year we completed over 23,000 journeys, covering over 110,000 miles, carrying nearly 27,000 passengers.

We have seen a continuation of the change experienced over the past 5-6 years whereby a large percentage of our local minibus journeys are now carrying only one or two passengers at a time, compared to higher, and more cost- and time-effective numbers previously. This is due, in part, to the closure of many group activities during Covid lockdown and is a trend being seen by other Community Transport operators. This change calls into question the efficiency of running large minibuses for such small on-board numbers. For that reason, we have been using our smaller vehicles for some of the journeys which would normally be completed using a minibus.

During this financial year we saw a 29% increase on the number of longer-distance car journeys - mainly to hospitals and clinics outside the Borough, with 597 compared to 463 in the previous year. This represents a year-on-year increase and is mainly due to the NHS moving services to hospitals outside Scarborough and apparent changes to the eligibility for free hospital transport. We anticipate that this demand will continue to increase, and our ability to meet this need is only possible due to the hard work, dedication and commitment of our staff and volunteer drivers.

We continue to work closely with other local voluntary organisations and providers to enable their clients to access and benefit from the wide range of support and services they and many other local charities and organisations provide.

We are, however, facing increasing difficulties regarding suitable locations to pick-up and drop-off passengers in Scarborough town centre. Efforts to engage with the local Council and the Police have been frustratingly slow and have not resulted in any positive progress. We continue to make efforts to address this issue, as we are keen to avoid having to refuse town centre journeys to our passengers, as this would clearly be detrimental to them and the town as a whole.

In addition to making our meeting room available for low-cost hire to other not-for-profit organisations, Dial A Ride is also the administrative base for Support for Carers.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the Year Ended 31 March 2025**

#### Home to School Contracts - North Yorkshire Council

Dial A Ride holds two contracts with North Yorkshire Council to provide SEN home to school transport to Woodlands Academy; these contracts currently run until the end of March 2026. All our drivers and passenger assistants, whether paid or voluntary, do an outstanding job of making sure that every pupil has a safe and enjoyable journey to and from school. These contracts are a very important element of helping to ensure that Dial A Ride can continue to provide its full range of services.

#### Staff and Organisational Structure

There have been no changes to paid staff during the year. We have a good mixture of long-serving, experienced staff, and those who have joined us within the past 2-3 years, bringing a range of outside experience. Together, the team have reviewed policies and practices and made some changes to further improve efficiency and communication.

This year, 52 volunteers have supported Dial A Ride, in roles including drivers, passenger assistants, Trustees and others. We continue to actively promote our volunteering opportunities, and this resulted in 13 new volunteers being recruited during the year. Word of mouth and the distinctive livery of our vehicles continue to be our most prominent advertising medium, though we have experienced some success from social media and strategic leaflet placement.

Collectively, our volunteers generously gave over 20,000 hours of their time to Dial a Ride during the year, equivalent to a staggering £228,000 at minimum wage rate.

Without our dedicated and loyal staff and volunteers, Dial A Ride would cease to operate in its present format, and the Trustees would like to thank them most sincerely for their valuable contribution and the way they deal professionally, patiently and courteously with our passengers.

#### Board of Trustees

In addition to operational volunteers, the members of our Board of Trustees are also volunteers and are drawn from those with a special interest in furthering community transport or in the needs of older people and people with disabilities. The Chair would like to thank all the members of our Board of Trustees for their support during the past year.

#### Public Benefit

The Board of Trustees have paid due regard to the Charity Commission's guidance on public benefit in assessing what activities Dial A Ride will undertake during the course of the year.

Key benefits of the Dial A Ride service to individual passengers include supporting independence, reducing loneliness which in turn maintains and enhances their health and wellbeing.

## Dial A Ride (Scarborough & District)

### Report of the Trustees for the Year Ended 31 March 2025

Our passenger surveys help ensure we are meeting the specific needs of our passengers. Our most recent was conducted in January 2024 and showed that 99% of respondents rated our service as Excellent or Good, with 85% of respondents saying that they use our service at least once per week. 57% of respondents said that they use us to get to medical appointments and 45% said that they use us for shopping. 43% said they use Dial a Ride because they need assistance to get to and from the vehicle and 48% said they value the opportunity to chat with others during the journey. Nearly half said they feel less lonely, 55% said they feel more confident, and 61% said they feel safer due to using Dial a Ride.

#### **Financial review**

The statement of financial activities shows an overall surplus of £48,685 (2024: deficit £78,893).

Total reserves at the year end amounted to £636,057 (2024: £587,372). Of these reserves, £119,153 related to restricted funds (2024: £5,887) and £69,432 relates to designated funds relating to fixed assets. Undesignated unrestricted liquid reserves at 31 March 2025, excluding investments, were £65,450 (2024: £61,993).

There are no restrictions on the use of the capital held within the investment portfolio.

#### Funding

In addition to the fares, we receive other funding from a variety of different sources and we are enormously grateful to funders and donors who support our service.

This year, we were honoured to have received donations from the funeral collections of our friend and volunteer, Ken Davison, as well as a number of valued customers. We are also very thankful to have received support from Scalby Methodist Church and the Inner Wheel Club of Scarborough.

Grants and donations are sought for major capital expenditure such as minibuses, in order to protect the organisation's long-term viability. During the year, we are grateful to North Yorkshire Council for grants towards the purchase of new vehicles, including two new electric cars.

Titan (formerly Cardale Asset Management based in Harrogate) continued to manage our investments portfolio.

#### Legacies

We continue to hold a 25% interest in the residuary estate of a long-standing passenger, Mrs Laura Lamplugh who died in 2012.

#### Risk Analysis

The Trustees formally adopted a full Financial Risk Assessment in July 2006. This is updated regularly and when new potential risks are identified, and appropriate mitigating procedures agreed and put in place.

## Dial A Ride (Scarborough & District)

### Report of the Trustees for the Year Ended 31 March 2025

#### Reserves Policy

The Trustees acknowledge that unrestricted cash reserves are required to:

- 1 enable Dial A Ride to maintain essential core services for a minimum of 12 months in the event of withdrawal of budgeted income streams or a major shift in the pattern of activities; thereby allowing time to adjust accordingly
- 2 provide for otherwise unfunded staff-related costs such as redundancy, parental leave, extended staff sickness and for unforeseen compliance costs arising from existing or new legislation and regulations
- 3 provide funds in the event of unavoidable cost overruns on activities that cannot otherwise be met from restricted funds
- 4 support the research and development of new projects and services
- 5 maintain project continuity in the event of limited short-term funding gaps and short-term cash flow fluctuations
- 6 fund additions and renewals to infrastructure and accommodation including minibuses and commitments under leasehold
- 7 provide funds for end of lease financial commitments.

The Board of Trustees consider that an adequate level of unrestricted reserves for Dial A Ride is £305,000 which equates to 100% of annual expenditure for 2024/2025. This figure however, does not include new vehicle purchases bought with donations and also excludes redundancy costs plus end of lease commitments.

Our operation is capital intensive as our core plant and equipment is the fleet of specially adapted vehicles. The Board of Trustees' policy is to keep the fleet fresh, reliable and compliant with the needs of our passengers' profile and current legislation. The cost of each vehicle varies according to specification but is generally between £50,000 - £80,000.

#### Future Strategy

We will continue to strengthen Dial A Ride's ability to provide its essential transport services and maximise opportunities to work with existing and new partners. To this end, we will strengthen our contacts and relationships with other Community Transport operators in the region and further afield.

We will continue to work towards long-term sustainability by carefully managing overheads and exploring additional contract opportunities, whilst at all times ensuring we do not compromise the excellent service we offer to our individual, fare paying passengers.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the Year Ended 31 March 2025**

#### **Structure, governance and management**

In April 2005 our status changed to that of an Incorporated Charity and Company Limited by Guarantee and was established under a Memorandum of Association and is governed under its Articles of Association.

In addition to operational volunteers, the current members of our Board of Trustees are also volunteers and are drawn from those with a special interest in furthering community transport or in the needs of older people and people with disabilities. All Trustees are expected to spend time travelling on the buses, working with the drivers and passenger assistants in order to gain a better understanding of our activities, the important roles our operational staff undertake and some of the challenging situations they face. Prospective Trustees are provided with a comprehensive induction pack prior to being accepted on the Board. They also have to attend appropriate training sessions. The Chair would like to thank all the members of our Board of Trustees for their support during the past year.

#### Policies and Training

Dial A Ride adopts a robust approach to protecting the interests of both staff and passengers. During the course of the year, members of staff have the opportunity to undergo the following training -

In-house induction training and regular reviews  
MiDAS  
Passenger assistant training (included in in-house training)  
Accessible training

We also hold and review the following

Child and Vulnerable Adults Policy  
Environmental Policy  
Equality and Diversity Policy  
Health and Safety Policy  
Complaints against Staff Procedure  
Grievance and Disciplinary Procedure  
Business Plan  
Financial Risk Assessment

All drivers, passenger assistants, office staff and key Trustees must obtain DBS clearance at enhanced level.

Dial A Ride became members of both the Scarborough Dementia Action Alliance (DAA) and the National DAA in November 2015 as part of our commitment to supporting not only our own passengers but our wider local community.

**Dial A Ride (Scarborough & District)**


**Report of the Trustees  
for the Year Ended 31 March 2025**

**Statement of compliance with prevailing laws and regulations**

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 10 September 2025 and signed on its behalf by:

  
.....  
C J Woodhead - Trustee

**Independent Examiner's Report to the Trustees of  
Dial A Ride (Scarborough & District)**

**Independent examiner's report to the trustees of Dial A Ride (Scarborough & District) ('the Company')**

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

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of 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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 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.

Aimee Hickey FCCA

Ashby Berry Coulsons Ltd  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

Date: 10 September 2025

**Dial A Ride (Scarborough & District)**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>Income and endowments from</b>					
Donations legacies grants	2	8,282	127,870	136,152	26,589
<b>Charitable activities</b>					
Core activities	4	210,594	-	210,594	165,973
Investment income	3	11,964	-	11,964	9,096
Other income	5	<u>3,750</u>	<u>-</u>	<u>3,750</u>	<u>-</u>
<b>Total</b>		<u>234,590</u>	<u>127,870</u>	<u>362,460</u>	<u>201,658</u>
<b>Expenditure on</b>					
Raising funds	6	5,852	-	5,852	5,852
<b>Charitable activities</b>					
Core activities	7	<u>299,574</u>	<u>14,604</u>	<u>314,178</u>	<u>305,675</u>
<b>Total</b>		<u>305,426</u>	<u>14,604</u>	<u>320,030</u>	<u>311,527</u>
Net gains on investments		<u>6,255</u>	<u>-</u>	<u>6,255</u>	<u>30,976</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(64,581)</b>	<b>113,266</b>	<b>48,685</b>	<b>(78,893)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>581,485</u>	<u>5,887</u>	<u>587,372</u>	<u>666,265</u>
<b>Total funds carried forward</b>		<u>516,904</u>	<u>119,153</u>	<u>636,057</u>	<u>587,372</u>

The notes form part of these financial statements

**Dial A Ride (Scarborough & District) (Registered number: 5233119)**

**Balance Sheet  
31 March 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	13	147,324	143,844
Investments	14	<u>341,110</u>	<u>334,695</u>
		488,434	478,539
<b>Current assets</b>			
Debtors	15	33,689	26,647
Cash at bank and in hand		<u>121,671</u>	<u>89,588</u>
		155,360	116,235
<b>Creditors</b>			
Amounts falling due within one year	16	(7,737)	(7,402)
		<u>147,623</u>	<u>108,833</u>
<b>Net current assets</b>			
		636,057	587,372
<b>Total assets less current liabilities</b>		<u>636,057</u>	<u>587,372</u>
<b>NET ASSETS</b>		<u>636,057</u>	<u>587,372</u>
<b>Funds</b>	19		
Unrestricted funds		516,904	581,485
Restricted funds		<u>119,153</u>	<u>5,887</u>
<b>Total funds</b>		<u>636,057</u>	<u>587,372</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 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 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.

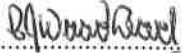
The notes form part of these financial statements

**Dial A Ride (Scarborough & District) (Registered number: 5233119)**

**Balance Sheet - continued**  
**31 March 2025**

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 10 September 2025 and were signed on its behalf by:



.....  
C J Woodhead - Trustee

## Dial A Ride (Scarborough & District)

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

#### 1. Accounting policies

##### **Basis of preparing the financial statements**

Dial A Ride (Scarborough & District) is a charitable company limited by guarantee in England/Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activity is to provide accessible, affordable and safe transport for people who were elderly or had a disability (either mental or physical).

##### **Basis of preparing the financial statements**

The charity constitutes a public benefit entity as defined by FRS 102. 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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

##### **Judgements and key sources of estimation uncertainty**

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

##### **Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

## Dial A Ride (Scarborough & District)

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 1. Accounting policies - continued

##### **Income**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

##### **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the fair value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. The income is not deferred over the life of the asset.

##### **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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

## Dial A Ride (Scarborough & District)

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 1. Accounting policies - continued

##### Expenditure

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

##### Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### Tangible fixed assets

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

Leasehold property	- 4% straight line
Plant and machinery	- 20% straight line
Fixtures, fittings and equipment	- 20% straight line
Motor vehicles	- 15% straight line

##### Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted mid-market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

##### Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

##### Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

##### Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

Dial A Ride (Scarborough & District)

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

1. Accounting policies - continued

**Debtors and creditors**

Termination payments are recognised as a liability and an expense when the charity is committed to terminate the employment of an employee.

**Taxation**

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

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of future income and expenditure. In their view, these are sufficient for the charity to be able to continue as a going concern for at least 12 months from the date of authorisation of these financial statements.

2. Donations and legacies

	2025	2024
	£	£
Donations	5,631	3,137
Gift aid	556	397
Grants	127,870	21,642
Membership fees	<u>2,095</u>	<u>1,413</u>
	<u>136,152</u>	<u>26,589</u>

£127,870 (2024: £19,750) of the above income was attributable to restricted and £7,726 (2024: £6,839) was attributable to unrestricted funds.

There are no unfulfilled conditions attached to grants recognised in income.

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Other grants	<u>127,870</u>	<u>21,642</u>

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**3. Investment income**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Rents received	4,740	4,160
Income from investment portfolio	6,012	4,286
Deposit account interest	<u>1,212</u>	<u>650</u>
	<b><u>11,964</u></b>	<b><u>9,096</u></b>

All the above income for the current and preceding year was attributable to unrestricted funds.

**4. Income from charitable activities**

	<b>Activity</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Provision of transport services	Core activities	199,143	156,526
Grants - BSOG	Core activities	11,391	7,690
Sundry income	Core activities	<u>60</u>	<u>1,757</u>
		<b><u>210,594</u></b>	<b><u>165,973</u></b>

All the above income for the current and preceding year was attributable to unrestricted funds.

There are no unfulfilled conditions attached to grants recognised in income.

**5. Other income**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Gain on sale of tangible fixed assets	<u>3,750</u>	<u>-</u>

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**6. Raising funds**

**Investment management costs**

	2025	2024
	£	£
Portfolio management	<u>5,852</u>	<u>5,852</u>

Portfolio management costs for the comparative year were not separately identified.

**7. Charitable activities costs**

	Direct Costs £	Support costs (see note 8) £	Totals £
Core activities	<u>309,813</u>	<u>4,365</u>	<u>314,178</u>
<b>Comparatives for charitable activities costs</b>			
Core activities	<u>289,960</u>	<u>15,715</u>	<u>305,675</u>

£14,604 (2024 £27,024) of the above expenditure was attributable to restricted funds and £278,651 (2024: £278,561) to unrestricted funds.

**8. Support costs**

	Management £	Governance costs £	Totals £
Core activities	<u>820</u>	<u>3,545</u>	<u>4,365</u>

**Independent examiner's remuneration**

	2025	2024
	£	£
Independent examination of the financial statements	2,625	2,475
Non independent examination work	920	420
Payroll administration	<u>820</u>	<u>820</u>
	<u>4,365</u>	<u>3,715</u>

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**8. Support costs - continued**

Support costs, included in the above, are as follows:

	2025	2024
	Core activities	Total activities
	£	£
Payroll administration	820	820
Consultancy	-	12,125
Independent examiner's remuneration	<u>3,545</u>	<u>2,770</u>
	<u>4,365</u>	<u>15,715</u>

**9. Net income/(expenditure)**

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

	2025	2024
	£	£
Independent examiner's fees	2,625	2,475
Non independent examiners fees	920	295
Depreciation - owned assets	44,046	47,786
Other operating leases	14,887	14,896
Surplus on disposal of fixed assets	<u>(3,750)</u>	<u>-</u>

**10. Trustees' remuneration and benefits**

No trustee received any remuneration (2024 - £Nil).

**Trustees' expenses**

No expenses were reimbursed to the trustees (2024: £Nil).

**11. Staff costs**

	2025	2024
	£	£
Wages and salaries	158,102	148,251
Social security costs	5,977	5,014
Other pension costs	<u>2,419</u>	<u>1,394</u>
	<u>166,498</u>	<u>154,659</u>

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

	2025	2024
Service provision	4	4
Management and administration	<u>3</u>	<u>4</u>
	<u>7</u>	<u>8</u>

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**11. Staff costs - continued**

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

The full time equivalent number of staff at 31 March 2025 was 5 (2024: 5).

The total remuneration of key management personnel amounted to £43,444 (2024: £53,114). In addition to paid staff, volunteers are crucial to delivering services and keeping the charity running.

The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

**12. Comparatives for the statement of financial activities**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	6,839	19,750	26,589
<b>Charitable activities</b>			
Core activities	165,973	-	165,973
Investment income	<u>9,096</u>	<u>-</u>	<u>9,096</u>
<b>Total</b>	<u>181,908</u>	<u>19,750</u>	<u>201,658</u>
<b>Expenditure on</b>			
Raising funds	5,852	-	5,852
<b>Charitable activities</b>			
Core activities	<u>278,651</u>	<u>27,024</u>	<u>305,675</u>
<b>Total</b>	<u>284,503</u>	<u>27,024</u>	<u>311,527</u>
Net gains on investments	<u>30,976</u>	<u>-</u>	<u>30,976</u>
<b>NET INCOME/(EXPENDITURE)</b>	(71,619)	(7,274)	(78,893)
<b>Transfers between funds</b>	<u>121,046</u>	<u>(121,046)</u>	<u>-</u>
<b>Net movement in funds</b>	49,427	(128,320)	(78,893)
<b>Reconciliation of funds</b>			
Total funds brought forward	532,058	134,207	666,265
<b>Total funds carried forward</b>	<u>581,485</u>	<u>5,887</u>	<u>587,372</u>

Dial A Ride (Scarborough & District)

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

13. Tangible fixed assets

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>Cost</b>					
At 1 April 2024	152,236	9,076	8,132	362,834	532,278
Additions	-	4,019	-	43,507	47,526
Disposals	-	-	-	(31,601)	(31,601)
At 31 March 2025	<u>152,236</u>	<u>13,095</u>	<u>8,132</u>	<u>374,740</u>	<u>548,203</u>
<b>Depreciation</b>					
At 1 April 2024	91,018	5,445	7,670	284,301	388,434
Charge for year	6,090	2,619	199	35,138	44,046
Eliminated on disposal	-	-	-	(31,601)	(31,601)
At 31 March 2025	<u>97,108</u>	<u>8,064</u>	<u>7,869</u>	<u>287,838</u>	<u>400,879</u>
<b>Net book value</b>					
At 31 March 2025	<u>55,128</u>	<u>5,031</u>	<u>263</u>	<u>86,902</u>	<u>147,324</u>
At 31 March 2024	<u>61,218</u>	<u>3,631</u>	<u>462</u>	<u>78,533</u>	<u>143,844</u>

14. Fixed asset investments

	Listed investments £	Cash and settlements pending £	Totals £
<b>Market value</b>			
At 1 April 2024	318,092	16,603	334,695
Additions	122,171	143,270	265,441
Disposals	(135,713)	(128,023)	(263,736)
Revaluations	<u>3,720</u>	<u>990</u>	<u>4,710</u>
At 31 March 2025	<u>308,270</u>	<u>32,840</u>	<u>341,110</u>
<b>Historic cost</b>			
At 31 March 2025	<u>269,414</u>	<u>32,840</u>	<u>302,254</u>
At 31 March 2024	<u>272,875</u>	<u>16,603</u>	<u>289,478</u>

There were no investment assets outside the UK.

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**15. Debtors: amounts falling due within one year**

	2025	2024
	£	£
Trade debtors	10,161	6,236
Other debtors	5,615	6,353
VAT	3,100	4,270
Prepayments	<u>14,813</u>	<u>9,788</u>
	<u>33,689</u>	<u>26,647</u>

**16. Creditors: amounts falling due within one year**

	2025	2024
	£	£
Trade creditors	5,112	2,324
Social security and other taxes	-	2,109
Other creditors	-	369
Accrued expenses	<u>2,625</u>	<u>2,600</u>
	<u>7,737</u>	<u>7,402</u>

**17. Leasing agreements**

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

	2025	2024
	£	£
Within one year	14,500	14,500
Between one and five years	<u>30,673</u>	<u>45,173</u>
	<u>45,173</u>	<u>59,673</u>

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**18. Analysis of net assets between funds**

	Unrestricted funds	Restricted fund	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	110,344	36,980	147,324	143,844
Investments	341,110	-	341,110	334,695
Current assets	73,187	82,173	155,360	116,235
Current liabilities	<u>(7,737)</u>	<u>-</u>	<u>(7,737)</u>	<u>(7,402)</u>
	<u>516,904</u>	<u>119,153</u>	<u>636,057</u>	<u>587,372</u>

Comparatives for analysis of assets between funds

	Unrestricted Fund	Restricted Fund	2024 Total Funds
	£	£	£
Fixed Assets	143,844	-	143,844
Investments	334,695	-	334,695
Current Assets	110,348	5,887	116,235
Current Liabilities	<u>(7,402)</u>	<u>-</u>	<u>(7,402)</u>
	<u>581,485</u>	<u>5,887</u>	<u>587,372</u>

Dial A Ride (Scarborough & District)

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

19. Movement in funds

	1 April 2024 £	Incoming resources £	Resources expended £	Investment gains/(losses) £	Transfers £	31 March 2025 £
<b>Designated funds</b>						
Leasehold property	46,767	-	(4,652)	-	-	42,115
MPV Vehicles	33,326	-	(6,009)	-	-	27,317
Minibuses	40,953	-	-	-	(40,953)	-
<b>Total designated funds</b>	<b>121,046</b>	<b>-</b>	<b>(10,661)</b>	<b>-</b>	<b>(40,953)</b>	<b>110,385</b>
<b>Unrestricted funds</b>						
General fund	460,439	234,034	(294,765)	6,255	40,953	446,916
<b>Total unrestricted funds</b>	<b>581,485</b>	<b>234,034</b>	<b>(305,426)</b>	<b>6,255</b>	<b>-</b>	<b>516,348</b>
<b>Restricted funds</b>						
UK shared Prosperity Fund - IT upgrade	5,887	-	(5,887)	-	-	-
Community transport small	-	2,400	(1,602)	-	-	798
Electric vehicles	-	44,095	(7,115)	-	-	36,980
Electric minibus	-	36,000	-	-	-	36,000
Community transport capital	-	45,375	-	-	-	45,375
	5,887	127,870	(14,604)	-	-	119,153

## 19. Movement in funds - continued

Comparatives for movement in funds

	1 April 2023 £	Incoming resources £	Resources expended £	Investment gains/(losses) £	Transfers £	31 March 2024 £
<b>Designated funds</b>						
Leasehold property	-	-	-	-	46,767	46,767
MPV Vehicles	-	-	-	-	33,326	33,326
Minibuses	-	-	-	-	40,953	40,953
<b>Total designated funds</b>	-	-	-	-	121,046	121,046
<b>Unrestricted funds</b>						
General fund	532,058	81,908	(284,503)	30,976	-	460,439
<b>Total unrestricted funds</b>	532,058	81,908	(284,503)	30,976	121,046	581,485
<b>Restricted funds</b>						
Leasehold improvements	51,419	-	(4,652)	-	(46,767)	-
Minibuses	40,953	-	-	-	(40,953)	-
MPVS 2023	39,335	-	(6,009)	-	(33,326)	-
CB radio	2,500	-	(2,500)	-	-	-
UK shared Prosperity Fund – IT upgrade	-	18,750	(12,863)	-	-	5,887
NYC – dashcams	-	1,000	(1,000)	-	-	-
	134,207	19,750	(27,024)	-	(121,046)	5,887

## 20. Related party disclosures

There were no related party transactions for the year ended 31 March 2025

**DIAL A RIDE (SCARBOROUGH & DISTRICT)**

England & Wales - Charity number 1106494

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# Accounts

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## **Dial A Ride (Scarborough & District)**

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended

31 March 2024

**Registered Company Number: 5233119**  
**Registered Charity Number: 1106494**

**Dial A Ride (Scarborough & District)**

**Contents of the Financial Statements  
for the Year Ended 31 March 2024**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9
<b>Notes to the Financial Statements</b>	11

**Dial A Ride (Scarborough & District)**

**Reference and Administrative Details  
for the Year Ended 31 March 2024**

<b>Trustees</b>	C J Woodhead B Newton D C Jeffels P M Bellinger P Bridgewood Ms J M Drury Mrs V Green	Chair Treasurer Resigned 23 April 2024 Appointed 12 July 2023 Appointed 14 July 2023
<b>Company secretary</b>	S B Marsh	
<b>Registered office</b>	4 Londesborough Business Park 64-66 Londesborough Road Scarborough North Yorkshire YO12 5AF	
<b>Registered company number</b>	5233119 (England and Wales)	
<b>Registered charity number</b>	1106494	
<b>Independent examiner</b>	Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB	

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the Year Ended 31 March 2024**

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 31 March 2024. 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).

This report includes the directors' report required by company law.

#### **Objectives and activities**

Dial A Ride was established in 1983 as a charitable organisation to provide accessible, affordable and safe transport for people who were elderly or had a disability (either mental or physical). Our service enables many hundreds of people who would otherwise find it difficult or impossible to use other forms of transport, to get out and about in their community.

In April 2005 our status changed to that of an Incorporated Charity and Company Limited by Guarantee and was established under a Memorandum of Association and is governed under its Articles of Association.

#### **Achievement and performance**

At the heart of our activities is the demand responsive, door to door Dial A Ride service. We use our current fleet of seven minibuses and four MPVs to provide accessible and affordable local and longer distance transport to some of the most vulnerable members of our community.

The total number of passenger journeys undertaken during the year is still significantly below the pre-Covid level. In 2018/19 (pre-Covid) we completed nearly 34,000 journeys, but this fell in the year ending March 2021 to just 9,000 passenger journeys - the lowest since Dial A Ride started in 1983. Very few of the social clubs and groups which operated before Covid have since re-started, contributing to the reduced figures, however in 2023/24, we have seen a year-on-year increase to over 24,000 (a 20% increase on the previous year).

During this financial year we saw a 33% increase on the number of car journeys to hospitals and clinics outside the Borough, with 463 compared to 348 in the previous year. This is nearly 15 times as many car journeys as we completed five years ago, in 2018/2019 and was only possible due to the hard work, dedication and commitment of our staff and volunteer drivers.

We continue to work closely with other local voluntary organisations and providers to enable their clients to access and benefit from the wide range of support and services they and many other local charities and organisations provide.

Dial A Ride also provides administrative offices for Support for Carers.

#### **Home to School Contracts - North Yorkshire Council**

Dial A Ride currently holds 2 contracts with North Yorkshire Council to provide SEN home to school transport to Woodlands Academy; these contracts currently run until April 2024. All our drivers and passenger assistants, whether paid or voluntary, do an outstanding job of making sure that every pupil has a safe and enjoyable journey to and from school. These contracts are a very important element of helping to ensure that Dial A Ride can continue to provide its full range of services.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the Year Ended 31 March 2024**

#### Staffing

In December 2023, Tim Lawson retired from the post of Manager, following 18 months in the role and 22 years prior as Deputy Manager.

Following an internal review which resulted in some changes to roles and responsibilities, a thorough recruitment process was undertaken and Lizzie Murphy was appointed as a part-time administrator in September 2023 and Steve Marsh was appointed as Manager, taking-up the position on 1st November 2023. There were no other changes to the paid staff team.

The Trustees would like to thank all our paid staff for their hard work, commitment and loyalty during this year. It is a gratifying to see how our paid staff work together so seamlessly with our volunteers to provide a service of which we are all justifiably proud and which is held in high regard within the community and further afield.

This year 34 volunteer drivers and passenger assistants have supported Dial A Ride - a number which has still not recovered from the reduction due to Covid.

We continue to actively promote our volunteering opportunities as drivers and passenger assistants, though this resulted in just two new volunteers being recruited during the year. Word of mouth and the distinctive livery of our vehicles continue to be our most prominent advertising medium.

Volunteers generously gave over 11,000 hours of their time to Dial a Ride during the year, equivalent to a staggering £114,000 at minimum wage rate.

Without our dedicated and loyal staff and volunteers, Dial A Ride would cease to operate in its present format, and the Trustees would like to thank them most sincerely for their valuable time and the way they deal professionally, patiently and courteously with our clients.

#### Board of Trustees

In addition to operational volunteers, the members of our Board of Trustees are also volunteers and are drawn from those with a special interest in furthering community transport or in the needs of older people and people with disabilities. The Chair would like to thank all the members of our Board of Trustees for their support during the past year.

#### Public Benefit

The Board of Trustees have paid due regard to the Charity Commission's guidance on public benefit in assessing what activities Dial A Ride will undertake during the course of the year.

Key benefits of the Dial A Ride service include supporting independence and reducing loneliness, which in turn maintains and enhances their health and wellbeing.

Our passenger surveys help ensure we are meeting the specific needs of our passengers. Our most recent was conducted in January 2024 and showed that 99% of respondents rated our service as Excellent or Good, with 85% of respondents saying that they use our service at least once per week. 57% of respondents said that they use us to get to medical appointments and 45% said that they use us for shopping. 43% said they use Dial a Ride because they need assistance to get to and from the vehicle and 48% said they value the opportunity to chat with others during the journey. Nearly half said they feel less lonely, 55% said they feel more confident, and 61% said they feel safer due to using Dial a Ride.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the Year Ended 31 March 2024**

#### **Financial review**

The statement of financial activities shows an overall deficit of £78,893 before adjusting the presentation of investments from cost to market value (2023: deficit before adjusting the presentation of investments from cost to market value £38,464).

Total reserves at the year end amounted to £587,372 (2023: £666,265). Of these reserves, £5,887 related to restricted funds. £80,093 relates to designated funds relating to fixed assets and £40,953 has been designated for the purchase of replacement minibuses. Undesignated unrestricted liquid reserves at 31 March 2024, excluding investments, were £61,993, (2023: £75,897).

There are no restrictions on the use of the capital held within the investment portfolio.

#### Funding

In addition to the fares, we receive other funding from a variety of different sources and we are enormously grateful to funders and donors who support our service.

During the year, a grant of £18,750 was secured from the UK Shared Prosperity Fund towards the costs of replacing computer hardware and software and the design and build of a new website. A £1,000 grant was received from Cllr Colling, to fund new dash cameras for each vehicle in the fleet. In addition North Yorkshire Council continued to financially support each passenger journey (for non-contractual journeys only).

Grants and donations are sought for major capital expenditure such as minibuses, in order to protect the organisation's long term viability.

Titan (formerly Cardale Asset Management based in Harrogate) continued to work closely with Trustee Barry Newton, to manage our investments portfolio. The risk profile remains at medium to low and despite the volatility of the markets the fund fairs better than expected.

#### Legacies

We continue to hold a 25% interest in the residuary estate of a long standing passenger Mrs Laura Lamplugh who died in 2012.

#### Future Strategy

We will continue to strengthen Dial A Ride's ability to provide its essential transport services and maximise opportunities to work with existing and new partners.

We will continue to work towards long-term sustainability by carefully managing overheads and exploring additional contract opportunities, whilst at all times ensuring we do not compromise the excellent service we offer to our individual, fare paying passengers.

We continue to actively recruit volunteers as drivers and passenger assistants.

#### Risk Analysis

The Trustees formally adopted a full Financial Risk Assessment in July 2006. This is updated regularly when new potential risks are identified and appropriate mitigating procedures agreed and put in place.

## Dial A Ride (Scarborough & District)

### Report of the Trustees for the Year Ended 31 March 2024

#### Financial review – continued

##### Reserves Policy

The Trustees acknowledge that unrestricted cash reserves are required to:

- 1 enable Dial A Ride to maintain essential core services for a minimum of 12 months in the event of withdrawal of budgeted income streams or a major shift in the pattern of activities; thereby allowing time to adjust accordingly
- 2 provide for otherwise unfunded staff related costs such as redundancy, parental leave, extended staff sickness and for unforeseen compliance costs arising from existing or new legislation and regulations
- 3 provide funds in the event of unavoidable cost overruns on activities that cannot otherwise be met from restricted funds
- 4 support the research and development of new projects and services
- 5 seek alternative sources of income and to maintain project continuity in the event of limited short term funding gaps and short term cash flow fluctuations
- 6 fund additions and renewals to infrastructure and accommodation including minibuses and commitments under leasehold
- 7 Provide funds for end of lease financial commitments.

The Board of Trustees consider that an adequate level of unrestricted reserves for Dial A Ride is £285,000 which equates to 100% of annual unrestricted expenditure for 2023/2024. This figure however, does not include new vehicle purchases bought with donations and also excludes redundancy costs plus end of lease commitments.

Our operation is capital intensive as our core plant and equipment is the fleet of specially adapted vehicles which we continue to replace and expand to cope with existing and potential workloads. The cost of each minibus varies according to specification but is generally between £60,000 - £90,000.

The Board of Trustees' policy is to keep the fleet fresh, reliable and compliant with the needs of our passengers' profile and current legislation. A significant reserve is required to exploit our profile and offering in an era of changing opportunities and expectation and this is particularly so when providing for those contemplated by our constitution.

#### **Structure, governance and management**

In April 2005 our status changed to that of an Incorporated Charity and Company Limited by Guarantee and was established under a Memorandum of Association and is governed under its Articles of Association.

In addition to operational volunteers, the current 6 members of our Board of Trustees are also volunteers and are drawn from those with a special interest in furthering community transport or in the needs of older people and people with disabilities. They include Dial A Ride volunteers, local businessmen, a solicitor and a county councillor. All Trustees are expected to spend time travelling on the buses, working with the drivers and passenger assistants in order to gain a better understanding of our activities, the important roles our operational staff undertake and some of the challenging situations they face. Prospective Trustees are provided with a comprehensive induction pack prior to being accepted on the Board. They also have to attend appropriate training sessions. The Chair would like to thank all the members of our Board of Trustees for their support during the past year.

## Dial A Ride (Scarborough & District)

### Report of the Trustees for the Year Ended 31 March 2024

#### Structure, governance and management – continued

##### Policies and Training

Dial A Ride adopts a robust approach to protecting the interests of both staff and passengers. During the course of the year, members of staff have the opportunity to undergo the following training -

Three stage in-house induction training and regular reviews  
Kinetic Handling (included in in-house training)  
Alerter (included in in-house training)  
MiDAS  
Passenger assistant training (included in in-house training)  
Accessible training  
First Aid (full day)  
Disability Awareness  
Dementia Friends

We also hold and review the following

Child and Vulnerable Adults Policy  
Environmental Policy  
Equality and Diversity Policy  
Health and Safety Policy  
Complaints against Staff Procedure  
Grievance and Disciplinary Procedure  
Business Plan  
Financial Risk Assessment

All drivers, passenger assistants, office staff and Trustees must obtain DBS clearance at an appropriate level level.

Dial A Ride became members of both the Scarborough Dementia Action Alliance (DAA) and the National DAA in November 2015 as part of our commitment to supporting not only our own passengers but our wider local community.

##### **Statement of compliance with prevailing laws and regulations**

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
C J Woodhead - Trustee

**Independent Examiner's Report to the Trustees of  
Dial A Ride (Scarborough & District)**

**Independent examiner's report to the trustees of Dial A Ride (Scarborough & District) ('the Company')**

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

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of 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.

Anne Mead BSc FCA

Ashby Berry Coulsons  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

Date: .....

**Dial A Ride (Scarborough & District)**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted fund £	<b>2024 Total funds £</b>	2023 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	6,839	19,750	26,589	78,364
<b>Charitable activities</b>					
Core activities	4	165,973	-	165,973	137,279
Investment income	3	<u>9,096</u>	<u>-</u>	<u>9,096</u>	<u>4,045</u>
<b>Total</b>		<u>181,908</u>	<u>19,750</u>	<u>201,658</u>	<u>219,688</u>
<b>Expenditure on</b>					
Raising funds	5	5,852	-	5,852	-
<b>Charitable activities</b>					
Core activities	6	<u>278,651</u>	<u>27,024</u>	<u>305,675</u>	<u>258,152</u>
<b>Total</b>		<u>284,503</u>	<u>27,024</u>	<u>311,527</u>	<u>258,152</u>
Net gains on investments		<u>30,976</u>	<u>-</u>	<u>30,976</u>	<u>128,285</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(71,619)</b>	<b>(7,274)</b>	<b>(78,893)</b>	89,821
<b>Transfers between funds</b>	19	<u>121,046</u>	<u>(121,046)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		49,427	(128,320)	(78,893)	89,821
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>532,058</u>	<u>134,207</u>	<u>666,265</u>	576,444
<b>Total funds carried forward</b>		<u>581,485</u>	<u>5,887</u>	<u>587,372</u>	<u>666,265</u>

The notes form part of these financial statements

**Dial A Ride (Scarborough & District) (Registered number: 5233119)**

**Balance Sheet  
31 March 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	13	<b>143,844</b>	191,630
Investments	14	<b>334,695</b>	<u>355,285</u>
		<b>478,539</b>	546,915
<b>Current assets</b>			
Debtors	15	<b>26,647</b>	27,689
Cash at bank and in hand		<b>89,588</b>	<u>97,789</u>
		<b>116,235</b>	125,478
<b>Creditors</b>			
Amounts falling due within one year	16	<b>(7,402)</b>	(6,128)
<b>Net current assets</b>		<b>108,833</b>	<u>119,350</u>
<b>Total assets less current liabilities</b>		<b>587,372</b>	666,265
<b>NET ASSETS</b>		<b>587,372</b>	<u>666,265</u>
<b>Funds</b>	19		
Unrestricted funds		<b>581,485</b>	532,058
Restricted funds		<b>5,887</b>	<u>134,207</u>
<b>Total funds</b>		<b>587,372</b>	<u>666,265</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 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 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.

The notes form part of these financial statements

**Dial A Ride (Scarborough & District) (Registered number: 5233119)**

**Balance Sheet - continued  
31 March 2024**

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 ..... and were signed on its behalf by:

.....  
C J Woodhead - Trustee

## Dial A Ride (Scarborough & District)

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

#### 1. Accounting policies

##### **Basis of preparing the financial statements**

Dial A Ride (Scarborough & District) is a charitable company limited by guarantee in England/Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activity is to provide accessible, affordable and safe transport for people who were elderly or had a disability (either mental or physical).

##### **Basis of preparing the financial statements**

The charity constitutes a public benefit entity as defined by FRS 102. 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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

##### **Judgements and key sources of estimation uncertainty**

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

##### **Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

## Dial A Ride (Scarborough & District)

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 1. Accounting policies - continued

##### **Income**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

##### **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the fair value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. The income is not deferred over the life of the asset.

##### **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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

## Dial A Ride (Scarborough & District)

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 1. Accounting policies - continued

##### **Expenditure**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

##### **Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **Tangible fixed assets**

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

Fixtures, fittings and equipment	- 10% straight line or over the life of the associated grant
Computer equipment	- 25% straight line

##### **Investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted mid-market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

##### **Debtors and creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

##### **Leases**

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

##### **Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

## Dial A Ride (Scarborough & District)

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 1. Accounting policies - continued

##### Debtors and creditors

Termination payments are recognised as a liability and an expense when the charity is committed to terminate the employment of an employee.

##### Taxation

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

##### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of future income and expenditure. In their view, these are sufficient for the charity to be able to continue as a going concern for at least 12 months from the date of authorisation of these financial statements.

#### 2. Donations and legacies

	2024	2023
	£	£
Donations	3,137	1,948
Gift aid	397	915
Legacies	-	9,332
Grants	21,642	65,125
Membership fees	1,413	1,044
	<u>26,589</u>	<u>78,364</u>

£19,750 (2023: £42,565) of the above income was attributable to restricted and £4,947 (2023: £35,799) was attributable to unrestricted funds.

There are no unfulfilled conditions attached to grants recognised in income.

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Other grants	<u>21,642</u>	<u>65,125</u>

#### 3. Investment income

	2024	2023
	£	£
Rents received	4,160	3,743
Income from investment portfolio	4,286	-
Deposit account interest	650	302
	<u>9,096</u>	<u>4,045</u>

Income from the investment portfolio for the comparative year was not separately identified.

All the above income for the current and preceding year was attributable to unrestricted funds.

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**4. Income from charitable activities**

	2024	2023
	£	£
Provision of transport services	156,526	130,660
Grants - BSOG	7,690	6,619
Other income from charitable activities	<u>1,757</u>	<u>-</u>
	<u><b>165,973</b></u>	<u><b>137,279</b></u>

All the above income for the current and preceding year was attributable to unrestricted funds.

There are no unfulfilled conditions attached to grants recognised in income.

**5. Raising funds**

**Investment management costs**

	2024	2023
	£	£
Portfolio management	<u>5,852</u>	<u>-</u>

Portfolio management costs for the comparative year were not separately identified.

**6. Charitable activities costs**

	Direct Costs £	Support costs (see note 7) £	Totals £
Core activities	<u>289,960</u>	<u>15,715</u>	<u>305,675</u>
<b>Comparatives for charitable activities costs</b>			
Core activities	<u>254,649</u>	<u>3,503</u>	<u>258,152</u>

£27,024 (2023: £5382) of the above expenditure was attributable to restricted funds and £278,651(2023: £252,770) to unrestricted funds.

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**7. Support costs**

	Management £	Governance costs £	Totals £
Core activities	<u>12,945</u>	<u>2,770</u>	<u>15,715</u>

Support costs, included in the above, are as follows:

	2024 Core activities £	2023 Total activities £
Payroll administration	820	755
Consultancy	12,125	-
Independent examiner's remuneration	<u>2,770</u>	<u>2,748</u>
	<u>15,715</u>	<u>3,503</u>

**8. Independent examiner's remuneration**

	2024 £	2023 £
Independent examination of the financial statements	2,475	2,748
Auditor's report on grant claims	295	-
Payroll administration	820	755
Consultancy	<u>125</u>	<u>-</u>
	<u>3,715</u>	<u>3,503</u>

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**9. Net income/(expenditure)**

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

	<b>2024</b>	2023
	£	£
Independent examiner's fees	<b>2,475</b>	2,748
Auditor's report on BSOG grant claims	<b>295</b>	-
Depreciation - owned assets	<b>47,786</b>	54,161
Other operating leases	<b>14,896</b>	14,500
Surplus on disposal of fixed assets	<b>-</b>	<b>(15,895)</b>
	<u><b>-</b></u>	<u><b>(15,895)</b></u>

**10. Trustees' remuneration and benefits**

No trustee received any remuneration (2023 - £Nil).

**Trustees' expenses**

No expenses were reimbursed to the trustees (2023: £Nil).

**11. Staff costs**

	<b>2024</b>	2023
	£	£
Wages and salaries	<b>148,251</b>	118,691
Social security costs	<b>5,014</b>	3,613
Other pension costs	<b>1,394</b>	720
	<u><b>154,659</b></u>	<u><b>123,024</b></u>

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

	<b>2024</b>	2023
Service provision	<b>4</b>	3
Management and administration	<b>4</b>	3
	<u><b>8</b></u>	<u><b>6</b></u>

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**11. Staff costs - continued**

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

The full time equivalent number of staff at 31 March 2024 was 5 (2023: 4).

The total remuneration of key management personnel amounted to £53,114 (2023: £43,828). In addition to paid staff, volunteers are crucial to delivering services and keeping the charity running.

The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

**12. Comparatives for the statement of financial activities**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	35,799	42,565	78,364
<b>Charitable activities</b>			
Core activities	137,279	-	137,279
Investment income	<u>4,045</u>	<u>-</u>	<u>4,045</u>
<b>Total</b>	<u>177,123</u>	<u>42,565</u>	<u>219,688</u>
<b>Expenditure on</b>			
<b>Charitable activities</b>			
Core activities	<u>252,770</u>	<u>5,382</u>	<u>258,152</u>
Net gains on investments	<u>128,285</u>	<u>-</u>	<u>128,285</u>
<b>NET INCOME</b>	52,638	37,183	89,821
<b>Reconciliation of funds</b>			
Total funds brought forward	<u>479,420</u>	<u>97,024</u>	<u>576,444</u>
<b>Total funds carried forward</b>	<u><u>532,058</u></u>	<u><u>134,207</u></u>	<u><u>666,265</u></u>

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**13. Tangible fixed assets**

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>Cost</b>					
At 1 April 2023	152,236	9,076	22,498	362,834	546,644
Disposals	<u>-</u>	<u>-</u>	<u>(14,366)</u>	<u>-</u>	<u>(14,366)</u>
At 31 March 2024	<u>152,236</u>	<u>9,076</u>	<u>8,132</u>	<u>362,834</u>	<u>532,278</u>
<b>Depreciation</b>					
At 1 April 2023	84,928	3,630	21,797	244,659	355,014
Charge for year	6,090	1,815	239	39,642	47,786
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>(14,366)</u>	<u>-</u>	<u>(14,366)</u>
At 31 March 2024	<u>91,018</u>	<u>5,445</u>	<u>7,670</u>	<u>284,301</u>	<u>388,434</u>
<b>Net book value</b>					
At 31 March 2024	<u>61,218</u>	<u>3,631</u>	<u>462</u>	<u>78,533</u>	<u>143,844</u>
At 31 March 2023	<u>67,308</u>	<u>5,446</u>	<u>701</u>	<u>118,175</u>	<u>191,630</u>

**14. Fixed asset investments**

	Listed investments £	Cash and settlements pending £	Totals £
<b>Market value</b>			
At 1 April 2023	327,107	28,178	355,285
Additions	151,200	195,477	346,677
Disposals	(197,026)	(207,052)	(404,078)
Revaluations	<u>36,811</u>	<u>-</u>	<u>36,811</u>
At 31 March 2024	<u>318,092</u>	<u>16,603</u>	<u>334,695</u>
<b>Historic cost</b>			
At 31 March 2024	<u>272,875</u>	<u>16,603</u>	<u>289,478</u>
At 31 March 2023	<u>319,292</u>	<u>28,178</u>	<u>347,470</u>

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**15. Debtors: amounts falling due within one year**

	2024	2023
	£	£
Trade debtors	6,236	8,498
Other debtors	6,353	3,474
VAT	4,270	6,594
Prepayments	<u>9,788</u>	<u>9,123</u>
	<u><b>26,647</b></u>	<u><b>27,689</b></u>

**16. Creditors: amounts falling due within one year**

	2024	2023
	£	£
Trade creditors	2,324	2,969
Social security and other taxes	2,109	-
Other creditors	369	-
Accrued expenses	<u>2,600</u>	<u>3,159</u>
	<u><b>7,402</b></u>	<u><b>6,128</b></u>

**17. Leasing agreements**

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

	2024	2023
	£	£
Within one year	14,500	14,500
Between one and five years	<u>45,173</u>	<u>59,673</u>
	<u><b>59,673</b></u>	<u><b>74,173</b></u>

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**18. Analysis of net assets between funds**

	Unrestricted fund £	Restricted fund £	<b>2024</b> Total funds £	2023 Total funds £
Fixed assets	<b>143,844</b>	-	<b>143,844</b>	191,630
Investments	<b>334,695</b>	-	<b>334,695</b>	355,285
Current assets	<b>110,348</b>	<b>5,887</b>	<b>116,235</b>	125,478
Current liabilities	<u><b>(7,402)</b></u>	<u>-</u>	<u><b>(7,402)</b></u>	<u>(6,128)</u>
	<u><b>581,485</b></u>	<u><b>5,887</b></u>	<u><b>587,372</b></u>	<u>666,265</u>

Comparatives for analysis of assets between funds

	Unrestricted Fund £	Restricted Fund £	2023 Total Funds £
Fixed Assets	100,876	90,754	191,630
Investments	355,285	-	355,285
Current Assets	82,025	43,453	125,478
Current Liabilities	<u>(6,128)</u>	<u>-</u>	<u>(6,128)</u>
	<u>532,058</u>	<u>134,207</u>	<u>666,265</u>

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**19. Movement in funds**

	<b>1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Investment gains/(losses)</b>	<b>Transfers</b>	<b>31 March 2024</b>
	£	£	£	£	£	£
<b>Designated funds</b>						
Net unamortised balance of fixed assets purchased from restricted funds	-	-	-	-	80,093	80,093
Minibuses	-	-	-	-	40,953	40,953
<b>Total designated funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>121,046</b>	<b>121,046</b>
<b>Unrestricted funds</b>						
General fund	532,058	81,908	(284,503)	30,976	-	460,439
<b>Total unrestricted funds</b>	<b>532,058</b>	<b>81,908</b>	<b>(284,503)</b>	<b>30,976</b>	<b>121,046</b>	<b>581,485</b>
<b>Restricted funds</b>						
Leasehold improvements	51,419	-	(4,652)	-	(46,767)	-
Minibuses	40,953	-	-	-	(40,953)	-
MPVS 2023	39,335	-	(6,009)	-	(33,326)	-
CB radio	2,500	-	(2,500)	-	-	-
UK shared Prosperity Fund – IT upgrade	-	18,750	(12,863)	-	-	5,887
NYC – dashcams	-	1,000	(1,000)	-	-	-
	<u>134,207</u>	<u>19,750</u>	<u>(27,024)</u>	<u>-</u>	<u>(121,046)</u>	<u>5,887</u>

Comparatives for movement in funds

	<b>1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains/ (losses)</b>	<b>31 March 2023</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	479,420	177,123	(252,770)	128,285	532,058
<b>Restricted funds</b>					
Leasehold improvements	56,071	-	(4,652)	-	51,419
Minibuses	40,953	-	-	-	40,953
MPVS 2023	-	40,065	(730)	-	39,335
CB radio upgrade	-	2,500	-	-	2,500
	<u>97,024</u>	<u>42,565</u>	<u>(5,382)</u>	<u>-</u>	<u>34,207</u>

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**19. Movement in funds - continued**

**Transfers between funds**

Balances relating to fixed assets purchased from restricted funds have been transferred from restricted to designated funds at 31 March 2024.

The funds provided in 2020/21 in response to the charity's appeal for the purchase of a new minibus have also been transferred to designated funds.

**20. Related party disclosures**

There were no related party transactions for the year ended 31 March 2024.

**Dial A Ride (Scarborough & District)**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024**

	2024	2023
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	3,137	1,948
Gift aid	397	915
Legacies	-	9,332
Grants	21,642	65,125
Membership fees	<u>1,413</u>	<u>1,044</u>
	<b>26,589</b>	78,364
<b>Investment income</b>		
Rents received	4,160	3,743
Income from investment portfolio	4,286	-
Deposit account interest	<u>650</u>	<u>302</u>
	<b>9,096</b>	4,045
<b>Charitable activities</b>		
Provision of transport services	156,526	130,660
Grants - BSOG	<u>7,690</u>	<u>6,619</u>
	<b>164,216</b>	137,279
<b>Other income</b>		
Other income	<u>1,757</u>	-
<b>Total incoming resources</b>	<b>201,658</b>	219,688
<b>Expenditure</b>		
<b>Investment management costs</b>		
Portfolio management	5,852	-
<b>Charitable activities</b>		
Wages	148,251	118,691
Social security	5,014	3,613
Pensions	1,394	720
Other operating leases	14,896	14,500
Rates and water	288	334
Insurance	1,326	1,351
Light and heat	3,496	3,504
Carried forward	<b>174,665</b>	142,713

This page does not form part of the statutory financial statements

**Dial A Ride (Scarborough & District)**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024**

	2024	2023
	£	£
<b>Charitable activities</b>		
Brought forward	<b>174,665</b>	142,713
Office costs	<b>5,005</b>	7,930
Advertising	<b>3,224</b>	292
IT costs	<b>11,117</b>	-
Vehicle costs	<b>44,436</b>	46,595
Training costs	-	3,132
Volunteers' expenses	<b>198</b>	917
Repairs and maintenance	<b>1,022</b>	6,353
Cleaning	<b>425</b>	392
Legal & professional fees	<b>303</b>	5,586
Sundry expenditure	<b>1,779</b>	2,473
Short leasehold	<b>6,090</b>	6,090
Plant and machinery	<b>1,815</b>	1,815
Fixtures and fittings	<b>239</b>	1,845
Motor vehicles	<b>39,642</b>	44,411
Loss on sale of tangible fixed assets	-	(15,895)
	<u><b>289,960</b></u>	<u>254,649</u>
<b>Support costs</b>		
<b>Management</b>		
Payroll administration	<b>820</b>	755
Consultancy	<b>12,125</b>	-
	<u><b>12,945</b></u>	<u>755</u>
<b>Governance costs</b>		
Independent examiner's remuneration	<u><b>2,770</b></u>	<u>2,748</u>
Total resources expended	<u><b>311,527</b></u>	<u>258,152</u>
<b>Net expenditure before gains and losses</b>	<b>(109,869)</b>	(38,464)
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	<u><b>(5,835)</b></u>	<u>128,285</u>
<b>Net (expenditure)/income</b>	<u><b>(115,704)</b></u>	<u>89,821</u>

This page does not form part of the statutory financial statements

**DIAL A RIDE (SCARBOROUGH & DISTRICT)**

England & Wales - Charity number 1106494

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# Accounts

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## **Dial A Ride (Scarborough & District)**

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended

31 March 2023

**Registered Company Number: 5233119**  
**Registered Charity Number: 1106494**

**Dial A Ride (Scarborough & District)**

**Contents of the Financial Statements  
for the Year Ended 31 March 2023**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2
<b>Independent Examiner's Report</b>	8
<b>Statement of Financial Activities</b>	9
<b>Balance Sheet</b>	10
<b>Notes to the Financial Statements</b>	12

## Dial A Ride (Scarborough & District)

### Reference and Administrative Details for the Year Ended 31 March 2023

<b>Trustees</b>	C J Woodhead B Newton Mrs L P Armitage Mrs L Haycock S A Cross D C Jeffels P Bridgewood B G Chalk P M Bellinger	Chair Treasurer Resigned 14 July 2022 Resigned 14 September 2022 Resigned 14 July 2022  Resigned 11 January 2023 Appointed 1 June 2022
<b>Company secretary</b>	T Lawson	
<b>Registered office</b>	4 Londesborough Business Park 64-66 Londesborough Road Scarborough North Yorkshire YO12 5AF	
<b>Registered company number</b>	5233119 (England and Wales)	
<b>Registered charity number</b>	1106494	
<b>Independent examiner</b>	Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB	

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the Year Ended 31 March 2023**

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 31 March 2023. 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).

This report includes the directors' report required by company law.

#### **Objectives and activities**

Dial A Ride was set up originally in 1983 as a charitable organisation to provide accessible, affordable and safe transport for people who were elderly or had a disability (either mental or physical). Our service enables many hundreds of people who would otherwise find it difficult or impossible to use other forms of transport, to get out and about in their community.

#### **Achievement and performance**

At the heart of our activities is the demand responsive, door to door Dial A Ride service. Our current fleet of 7 minibuses and 4 MPVs provide accessible and affordable transport to some of the most vulnerable members of our community. All passengers must have an identified need and meet the criteria of being aged 60 or over, have a disability (mental, physical or learning), suffer from sickness, poverty or have no access to public transport.

The number of passenger journeys undertaken at the end of 2018/19 (pre-Covid) stood at nearly 34,000; year ending March 2020 was 30,000 followed by 9,000 to March 21 ~ the lowest ever figure since Dial A Ride started in 1983. However, by March 2021 that figure had increased to 17,000 passenger journeys and by the end of 2023 to nearly 21,000. Journeys are steadily increasing to pre-Covid levels. Considering the circumstances in which we operated over this period, this is a magnificent achievement and a testimony to the confidence passengers have that Dial A Ride is a safe means of getting about during still uncertain times.

During this financial year there was an unprecedented 346.15% increase in the number of car journeys to hospitals and clinics outside the Borough compared to 2018/2019. This huge rise was mostly down to the tightening of eligibility criteria by Yorkshire Ambulance Service. Following the disruption caused by the Covid pandemic, clinics are trying to catch up with their backlogs and also the relocating of specialist hospital services to Centres of Excellence outside of the Borough. I am pleased to say that once again Dial A Ride rose to the challenge and was able to fulfil every request for car journeys but only because of the hard work, dedication and commitment our office staff and volunteer drivers.

We continue to work closely with other local voluntary organisations and providers (Support for Carers, Age UK, local luncheon clubs, day care centres, churches and support groups) to enable their clients to access and benefit from the wide range of support and services they and many other local charities and organisations provide.

Dial A Ride also provides administrative offices for Support for Carers.

#### **Home to School Contracts - North Yorkshire County Council**

Dial A Ride currently holds 2 contracts with North Yorkshire Council to provide SEN home to school transport to Woodlands Academy; these contracts currently run until April 2024. All our drivers and passenger assistants, whether paid or voluntary, do an outstanding job of making sure that every pupil has a safe and enjoyable journey to and from school. They work hard to maintain a good working relationship with the pupils, parents/guardians and schools. It is fair to say that occasionally, difficult or challenging situations arise but these are dealt with in a professional and timely manner and Dial A Ride continues to have a good reputation with commissioners. Income from these contracts can help close the gap between Dial A Ride breaking even or operating at a deficit.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **Achievement and performance – continued**

##### Home to School Contracts - North Yorkshire County Council - continued

It is unfortunate that contracts are nearly always awarded on lowest cost basis but this method does not take into account the quality of the vehicles provided or the professionalism of the drivers and passenger assistants which, in our opinion is false economy and a short sighted approach.

##### MiDAS (Minibus Driver Awareness Scheme) Training

The MiDAS training scheme, administered by the Community Transport Association, is essential to ensure all our drivers are trained to the highest standard of driving and passenger care. We have been providing this training since the late 1990s.

Graeme Needham has taken on the role of MiDAS assessor trainer and is able to provide in-house, high quality, affordable training to our own drivers and also those from other local organisations. However, due to restrictions with insurance, no external training has been able to take place in the past financial year.

##### Offices and Meeting Room

We aim to generate 50% of our annual rent through hiring out our well-equipped training/meeting room and 2 offices. Following the disruption cause by Covid, we are steadily building up bookings and reached nearly half of our target during this financial year. We have 7 groups that use the room on a regular basis with many others booking occasionally.

##### Staffing

In May 2022 Julie Banks finally relinquished the reins as Manager. She had been with Dial A Ride for 27 years and the Manager since 2000. As one can imagine this gave the Trustees the very hard task of replacing such an outstanding Manager. The Trustees have been fortunate in that the Deputy Manager, Tim Lawson (who has been with Dial A Ride for 24 years with 22 years as Deputy Manager) had been part of achieving this success and, therefore, after due consideration, appointed Tim as the new Manager.

After a thorough and in-depth recruitment process, we were able to appoint Graeme Needham to the position of Deputy Manager.

On a day to day basis the service is now overseen and organised by Tim Lawson (Manager), Graeme Needham (Deputy Manager and MiDAS trainer) and Maria Hunter (part-time administrator).

The remaining staffing structure comprised of Mick Atkin (part-time passenger assistant and staff trainer) Helen Todd (term-time only minibus driver) Trevor Flack (term-time only passenger assistant) Frank McAdam (term-time only passenger assistant). Dial A Ride welcomed new part-time driver, Helen Frank, who joined us in March 2023. Helen's appointment reflects the upturn in the demand for journeys.

The Trustees would like to thank all our paid staff for their hard work, commitment and loyalty during another challenging year. They have had to work flexible or irregular hours depending on demand, adapted to new working practices and turned their hand to whatever was necessary to ensure Dial A Ride kept running and our passengers were not let down - but always safety a priority. It is a privilege to see how our paid staff work together so seamlessly with our volunteers to provide a service we are all justifiably proud of and which is held in high regard within the community and further afield.

This year 46 volunteer drivers and passenger assistants have supported Dial A Ride - up 20% on the previous year. We have also welcomed 5 new volunteer drivers and passenger assistants.

We continue to actively recruit volunteers as drivers and passenger assistants. Most recently, the Community First Yorkshire volunteering website has been a particularly successful source of volunteers. Social media tends to have little effect although our website does help with information and contact details. Word of mouth and the distinctive livery of our vehicles continue to be an excellent source of volunteers.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **Achievement and performance – continued**

##### Staffing continued

Each volunteer gives one or 2 days a week of their time (some more). They come from a wide variety of different backgrounds with diverse personal circumstances, experience and skills but all make a significant and positive difference to our passengers as well as the organisation in general.

Without our dedicated and loyal workforce, Dial A Ride would cease to operate in its present format, so the Trustees would like to thank them most sincerely for their valuable time and the way they deal professionally, patiently and courteously with our clients.

##### Public Benefit

The Board of Trustees have paid due regard to the Charity Commission's guidance on public benefit in assessing what activities Dial A Ride will undertake during the course of the year.

Key benefits of the Dial A Ride service to individual passengers include supporting independence, reducing loneliness which in turn maintains and enhances their health and wellbeing.

Our passenger surveys help ensure we are meeting the specific needs of our passengers. Our most recent was widely distributed with an impressive return rate of 89% - up 4% on the previous one. A near perfect 99% of respondents said that using Dial A Ride improved their quality of life and 86% that without our service, they would have real difficulty getting out and about. The main benefits were 'keeping independence' (62%); 'keep health appointments' (40%) and 'don't feel as isolated (40%)'. Respondents said that because they used Dial A Ride they 'didn't feel as lonely', 'were more confident' and 'feel someone cares about me'. Finally, Dial A Ride was rated as 'excellent' by 90% of respondents.

Due to the change in management the next survey will be sent out in late 2023 and will include questions on the effect of the pandemic on our passengers.

#### **Financial review**

The statement of financial activities shows an overall deficit of £38,464 before adjusting the presentation of investments from cost to market value (2022: surplus £6,530).

Total reserves at the year end amounted to £666,265 (2022: £576,444). Of these reserves, unrestricted liquid reserves at 31 March 2023, excluding investments, were £75,897, (2022: £112,448).

There are no restrictions on the use of the capital held within the investment portfolio.

##### Funding

In addition to the fares, we receive other funding from a variety of different sources.

The Manager successfully applied for funding during the financial year for various purposes including £2,500 of funding for updating the CB radio system from NYC. The Council continued to support our CT for Free promotion with a grant of over £1,800 and generously granted £40,065 towards new MPVs. In addition, North Yorkshire Council continued to financially support each passenger journey (for non-contractual journeys only) and they also facilitated Dial A Ride accessing Government funding of the Bus Recovery Grant which amounted to £19,310.

Grants and donations are sought for major capital expenditure such as minibuses in order to protect the organisation's long term viability. We continue to work hard to become fully self-sufficient.

Cardale Asset Management based in Harrogate continue, working closely with Trustee Barry Newton, to manage our investments portfolio. The risk profile remains at medium to low and despite the volatility of the markets the fund fairs better than expected.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### Legacies

We continue to hold a 25% interest in the residuary estate of a long standing passenger Mrs Laura Lamplugh who died in 2012.

A Mr Holmes of Scarborough left a bequest of £9,332 which we put towards the 2 MPV vehicles purchased in early 2023. The fact that someone held our service in such high regard so as to remember us in their will means a great deal to everyone involved with Dial A Ride. We do not have any paid fundraisers so every penny received through donations, legacies or fundraising goes directly towards the running costs, to help purchase new minibuses or other capital items of equipment or to ensure Dial A Ride remains operational for the long term.

#### Reserves Policy

The Trustees acknowledge that unrestricted cash reserves are required to:

1. Enable Dial A Ride to maintain essential core services for a minimum of 12 months in the event of withdrawal of budgeted income streams or a major shift in the pattern of activities; thereby allowing time to adjust accordingly.
2. Provide for otherwise unfunded staff related costs such as redundancy, parental leave, extended staff sickness and for unforeseen compliance costs arising from existing or new legislation and regulations.
3. Provide funds of last resort in the event of unavoidable cost overruns on activities that cannot otherwise be met from restricted funds.
4. Provide the ability to develop new projects and services including 'new project' staff costs.
5. Seek alternative sources of income and to maintain project continuity in the event of limited short term funding gaps and short term cash flow fluctuations.
6. Fund additions and renewals to infrastructure and accommodation including minibuses and commitments under leasehold.
7. Provide funds for end of lease financial commitments.
8. Provide security of tenure by the purchase of freehold rather than leasehold premises.

The Board of Trustees consider that an adequate level of unrestricted reserves for Dial A Ride is £297,000 which equates to 100% of annual expenditure for 2022/2023. This figure, however, does not include new vehicle purchases bought with donations and also excludes redundancy costs plus end of lease commitments and the potential purchase of freehold premises.

Our operation is capital intensive as our core plant and equipment is the fleet of specially adapted minibuses which we continue to replace and expand to cope with existing and potential workloads. The cost of each vehicle varies according to specification but lies around £50,000 - £90,000. The cost of an electric minibus will be much higher starting at around £120,000.

The Board of Trustees' policy is to keep the fleet fresh, reliable and compliant with the needs of our passengers' profile and current legislation. A significant reserve is required to exploit our profile and offering in an era of changing opportunities and expectation and this is particularly so when providing for those contemplated by our constitution.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### Risk Analysis

The Trustees formally adopted a full Financial Risk Assessment in July 2006. This is updated regularly when new potential risks were identified and appropriate mitigating procedures agreed and put in place.

#### **Future Strategy**

We will continue to strengthen Dial A Ride's ability to provide its essential transport services and maximise opportunities to work with existing and new partners.

We will continue to increase awareness and use of our excellent training/meeting room facilities particularly to grassroots organisations that need an affordable venue.

We will continue to work towards long-term sustainability by reducing overheads and increasing work from contracts, without compromising the excellent service we offer to our individual, fare paying passengers.

We will continue to look for a suitable opportunity for freehold premises to secure our long term sustainability.

We continue to actively recruit volunteers as drivers and passenger assistants.

#### **Structure, governance and management**

In April 2005 our status changed to that of an Incorporated Charity and Company Limited by Guarantee and was established under a Memorandum of Association and is governed under its Articles of Association.

#### Trustees

In addition to operational volunteers, the current 5 members of our Board of Trustees are also volunteers and are drawn from those with a special interest in furthering community transport or in the needs of older people and people with disabilities. They include Dial A Ride volunteers, local businessmen, a solicitor and a county councillor. All Trustees are expected to spend time travelling on the buses, working with the drivers and passenger assistants in order to gain a better understanding of our activities, the important roles our operational staff undertake and some of the challenging situations they face. Prospective Trustees are provided with a comprehensive induction pack prior to being accepted on the Board. They also have to attend appropriate training sessions. The Chair would like to thank all the members of our Board of Trustees for their support during the past year.

Long standing Trustee, Mrs Laurel Armitage, took the difficult decision not to stand for re-election for family reasons. Mr Sam Cross did not stand for re-election and Mr Bernard Chalk resigned in January 2023. Founder Board member, Mrs Haycock, resigned from the Board in September 2022 after 39 years' as a Trustee. The Chair passed on his thanks to them for their service to Dial A Ride

#### Policies and Training

Dial A Ride adopts a robust approach to protecting the interests of both staff and passengers. During the course of the year, members of staff have the opportunity to undergo the following training -

Three stage in-house induction training and regular reviews

Kinetic Handling (included in in-house training)

Alerter (included in in-house training)

MiDAS

Passenger assistant training (included in in-house training)

Accessible training

First Aid (full day)

Disability Awareness

Dementia Friend

## Dial A Ride (Scarborough & District)

### Report of the Trustees for the Year Ended 31 March 2023

#### Structure, governance and management - continued

##### Policies and Training - continued

We also hold and review the following

Child and Vulnerable Adults Policy  
Environmental Policy  
Equality and Diversity Policy  
Health and Safety Policy  
Complaints against Staff Procedure  
Grievance and Disciplinary Procedure  
Business Plan  
Financial Risk Assessment

All drivers, passenger assistants, office staff and key Trustees must obtain DBS clearance at enhanced level.

Dial A Ride became members of both the Scarborough Dementia Action Alliance (DAA) and the National DAA in November 2015 as part of our commitment to supporting not only our own passengers but our wider local community.

#### Statement of compliance with prevailing laws and regulations

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 12 July 2023 and signed on its behalf by:

.....  
C J Woodhead - Chair

**Independent Examiner's Report to the Trustees of  
Dial A Ride (Scarborough & District)**

**Independent examiner's report to the trustees of Dial A Ride (Scarborough & District) ('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 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.

Anne Mead BSc FCA

Ashby Berry Coulsons  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

Date: 12 July 2023.

**Dial A Ride (Scarborough & District)**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	<b>2023 Total funds £</b>	2022 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	<b>35,799</b>	<b>42,565</b>	<b>78,364</b>	131,773
<b>Charitable activities</b>	4				
Core activities		<b>137,279</b>	-	<b>137,279</b>	101,874
Investment income	3	<b>4,045</b>	-	<b>4,045</b>	2,893
Other income		-	-	-	<u>1,469</u>
<b>Total</b>		<b>177,123</b>	<b>42,565</b>	<b>219,688</b>	238,009
<b>Expenditure on</b>					
<b>Charitable activities</b>	5				
Core activities		<u>252,770</u>	<u>5,382</u>	<u>258,152</u>	<u>231,479</u>
Net expenditure/(income) before restatement of investments		<b>(75,647)</b>	<b>37,183</b>	<b>(38,464)</b>	231,479
Net gains on investments		<u>128,285</u>	-	<u>128,285</u>	-
<b>NET INCOME</b>		<b>52,638</b>	<b>37,183</b>	<b>89,821</b>	6,530
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>479,420</u>	<u>97,024</u>	<u>576,444</u>	569,914
<b>Total funds carried forward</b>		<u><b>532,058</b></u>	<u><b>134,207</b></u>	<u><b>666,265</b></u>	<u>576,444</u>

The notes form part of these financial statements

**Dial A Ride (Scarborough & District)**

**Balance Sheet  
31 March 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	11	<b>191,630</b>	196,043
Investments	12	<b>355,285</b>	<u>227,000</u>
		<b>546,915</b>	423,043
<b>Current assets</b>			
Debtors	13	<b>27,689</b>	19,979
Cash at bank and in hand		<b>97,789</b>	<u>140,766</u>
		<b>125,478</b>	160,745
<b>Creditors</b>			
Amounts falling due within one year	14	<b>(6,128)</b>	(7,344)
		<b>119,350</b>	<u>153,401</u>
<b>Net current assets</b>			
		<b>666,265</b>	576,444
<b>Total assets less current liabilities</b>			
		<b>666,265</b>	<u>576,444</u>
<b>NET ASSETS</b>			
		<b>666,265</b>	<u>576,444</u>
<b>Funds</b>			
Unrestricted funds	16	<b>532,058</b>	479,420
Restricted funds		<b>134,207</b>	<u>97,024</u>
		<b>666,265</b>	<u>576,444</u>

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

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

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 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 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.

The notes form part of these financial statements

**Dial A Ride (Scarborough & District)**

**Balance Sheet - continued**

**31 March 2023**

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 12 July 2023 and were signed on its behalf by:

.....  
C J Woodhead - Chair

The notes form part of these financial statements

## **Dial A Ride (Scarborough & District)**

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

#### **1. Accounting policies**

Dial A Ride (Scarborough & District) is a charitable company limited by guarantee in England/Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activity is to provide accessible, affordable and safe transport for people who were elderly or had a disability (either mental or physical).

#### **Basis of preparing the financial statements**

The charity constitutes a public benefit entity as defined by FRS 102. 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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

#### **Judgements and key sources of estimation uncertainty**

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

#### **Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

## Dial A Ride (Scarborough & District)

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 1. Accounting policies - continued

##### **Income**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

##### **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the fair value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. The income is not deferred over the life of the asset.

##### **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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

## Dial A Ride (Scarborough & District)

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 1. Accounting policies - continued

##### **Expenditure**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

##### **Tangible fixed assets**

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

Improvements to leasehold property	- 4% straight line
Plant and machinery	- 20% straight line
Fixtures, fittings and equipment	- 20% straight line
Motor vehicles	- 15% straight line

##### **Debtors and creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **Investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted mid-market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The accounts in previous years have included the investments at cost. A one-off revaluation adjustment has been made at 31 March 2023 to enable the investments to be shown in the balance sheet at market value at that date.

##### **Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

##### **Leases**

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

##### **Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

##### **Taxation**

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

## Dial A Ride (Scarborough & District)

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 1. Accounting policies - continued

##### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of future income and expenditure. In their view, these are sufficient for the charity to be able to continue as a going concern for at least 12 months from the date of authorisation of these financial statements.

##### Income comparatives

There have been some minor re-categorisations of comparative figures for income. The figures as disclosed in the financial statements for the year ended 31 March 2022 are shown in Note 10. There is no overall effect on the total income for that year.

#### 2. Donations and legacies

	2023	2022
	£	£
Donations	1,948	5,438
Gift Aid	915	632
Legacies	9,332	47,945
Grants –Government Covid support	-	36,856
Grants – NYCC for new vehicles	40,065	19,187
Grants – NYCC other	24,810	20,171
Grants - Scarborough Borough Council	250	-
Membership fees	<u>1,044</u>	<u>1,544</u>
	<u>78,364</u>	<u>131,773</u>

£42,565 (2022: £21,171) of the above income was attributable to restricted and £35,799 (2022: £110,602) was attributable to unrestricted funds.

There are no unfulfilled conditions attached to grants recognised in income.

#### 3. Investment income

	2023	2022
	£	£
Rents received	3,743	2,769
Deposit account interest	<u>302</u>	<u>124</u>
	<u>4,045</u>	<u>2,893</u>

All the above income for the current and preceding year was attributable to unrestricted funds.

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**4. Income from charitable activities**

	2023	2022
	£	£
Provision of transport services	130,660	95,410
Bus Service Operators Grant	<u>6,619</u>	<u>6,464</u>
	<u><b>137,279</b></u>	<u><b>101,874</b></u>

All the above income for the current and preceding year was attributable to unrestricted funds.

There are no unfulfilled conditions attached to grants recognised in income.

**5. Charitable activities costs**

	Direct Costs £	Support costs (see note 6) £	Totals £
Core activities	<u>254,649</u>	<u>3,503</u>	<u>258,152</u>

**Comparatives for charitable activities costs**

Core activities	<u>228,594</u>	<u>2,885</u>	<u>231,479</u>
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£5,382 (2022 £27,261) of the above expenditure was attributable to restricted funds and £252,770 (2022: £204,218) to unrestricted funds.

**6. Support costs**

	Management £	Governance costs £	Totals £
Core activities	<u>755</u>	<u>2,748</u>	<u>3,503</u>

Support costs, included in the above, which all relate to services provided by the independent examiner, are as follows:

	2023	2022
	£	£
Payroll administration	755	-
Independent examiner's remuneration (2022 including other services)	2,748	2,885
	<u><b>3,503</b></u>	<u><b>2,885</b></u>

## Dial A Ride (Scarborough & District)

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 7. Net income/(expenditure)

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

	2023	2022
	£	£
Independent examiner's fees	2,748	2,885
Depreciation - owned assets	54,161	61,532
Other operating leases	14,500	14,500
Surplus on disposal of fixed assets	<u>(15,895)</u>	<u>-</u>

#### 8. Trustees' remuneration and benefits

No trustee received any remuneration (2022 - £Nil).

##### Trustees' expenses

No expenses were reimbursed to the trustees (2022: £Nil).

#### 9. Staff costs

	2023	2022
	£	£
Wages and salaries	118,691	99,505
Social security costs	3,613	2,190
Other pension costs	<u>720</u>	<u>218</u>
	<u>123,024</u>	<u>101,913</u>

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

	2023	2022
Service provision	3	3
Management and administration	<u>3</u>	<u>3</u>
	<u>6</u>	<u>6</u>

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

The full time equivalent number of staff at 31 March 2023 was 4 (2022): 5.

The total remuneration of key management personnel amounted to £43,828. In addition to paid staff, volunteers are crucial to delivering services and keeping the charity running.

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**10. Comparatives for the statement of financial activities**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	109,970	21,171	131,141
<b>Charitable activities</b>			
Core activities	104,643	-	104,643
Investment income	124	-	124
Other income	<u>2,101</u>	<u>-</u>	<u>2,101</u>
<b>Total</b>	<u>216,838</u>	<u>21,171</u>	<u>238,009</u>
	Unrestricted fund £	Restricted fund £	Total funds £
<b>Expenditure on</b>			
<b>Charitable activities</b>			
Core activities	<u>204,218</u>	<u>27,261</u>	<u>231,479</u>
<b>NET INCOME</b>	12,620	(6,090)	6,530
<b>Reconciliation of funds</b>			
Total funds brought forward	466,800	103,114	569,914
	<u>479,420</u>	<u>97,024</u>	<u>576,444</u>

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**11. Tangible fixed assets**

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>Cost</b>					
At 1 April 2022	152,236	9,076	26,898	394,555	582,765
Additions	-	-	560	49,710	50,270
Disposals	-	-	(4,960)	(81,431)	(86,391)
At 31 March 2023	<u>152,236</u>	<u>9,076</u>	<u>22,498</u>	<u>362,834</u>	<u>546,644</u>
<b>Depreciation</b>					
At 1 April 2022	78,838	1,815	24,390	281,679	386,722
Charge for year	6,090	1,815	1,845	44,411	54,161
Eliminated on disposal	-	-	(4,438)	(81,431)	(85,869)
At 31 March 2023	<u>84,928</u>	<u>3,630</u>	<u>21,797</u>	<u>244,659</u>	<u>355,014</u>
<b>Net book value</b>					
At 31 March 2023	<u>67,308</u>	<u>5,446</u>	<u>701</u>	<u>118,175</u>	<u>191,630</u>
At 31 March 2022	<u>73,398</u>	<u>7,261</u>	<u>2,508</u>	<u>112,876</u>	<u>196,043</u>

**12. Fixed asset investments**

	Listed investments £	Cash and settlements pending £	Totals £
<b>Market value</b>			
Cost brought forward at 1 April 2022	227,000	-	227,000
Restatement to market value	<u>100,107</u>	<u>28,178</u>	<u>128,285</u>
At 31 March 2023	<u>327,107</u>	<u>28,178</u>	<u>355,285</u>
<b>Historic cost</b>			
At 31 March 2023	<u>319,212</u>	<u>28,178</u>	<u>347,470</u>

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**13. Debtors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Trade debtors	<b>8,498</b>	7,031
Other debtors	<b>3,474</b>	3,400
VAT	<b>6,594</b>	624
Prepayments	<b>9,123</b>	8,924
	<b><u>27,689</u></b>	<b><u>19,979</u></b>

**14. Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Trade creditors	<b>2,969</b>	5,199
Accrued expenses	<b>3,159</b>	2,145
	<b><u>6,128</u></b>	<b><u>7,344</u></b>

**15. Leasing agreements**

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

	<b>2023</b>	<b>2022</b>
	£	£
Within one year	<b>14,500</b>	14,500
Between one and five years	<b>59,673</b>	74,173
	<b><u>74,173</u></b>	<b><u>88,673</u></b>

**16. Analysis of net assets between funds**

	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets	<b>100,876</b>	<b>90,754</b>	<b>191,630</b>	196,043
Investments	<b>355,285</b>	-	<b>355,285</b>	227,000
Current assets	<b>82,025</b>	<b>43,453</b>	<b>125,478</b>	160,745
Current liabilities	<b><u>(6,128)</u></b>	<u>-</u>	<b><u>(6,128)</u></b>	<u>(7,344)</u>
	<b><u>532,058</u></b>	<b><u>134,207</u></b>	<b><u>666,265</u></b>	<b><u>576,444</u></b>

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**16. Analysis of net assets between funds - continued**

Comparatives for analysis of net assets between funds

	Unrestricted fund £	Restricted fund £	<b>2022</b> Total funds £
Fixed assets	139,972	56,071	196,043
Investments	227,000	-	227,000
Current assets	119,792	40,953	160,745
Current liabilities	<u>(7,344)</u>	<u>-</u>	<u>(7,344)</u>
	<u>479,420</u>	<u>97,024</u>	<u>576,444</u>

**17. Movement in funds**

	<b>1 April</b> <b>2022</b> £	<b>Incoming</b> <b>resources</b> £	<b>Resources</b> <b>expended</b> £	<b>Investment</b> <b>Gains/</b> <b>(losses)</b> £	<b>31 March</b> <b>2023</b> £
<b>Unrestricted funds</b>					
General fund	479,420	177,123	(252,770)	128,285	532,058
	<u>479,420</u>	<u>177,123</u>	<u>(252,770)</u>	<u>128,285</u>	<u>532,058</u>
<b>Restricted funds</b>					
Leasehold improvements	56,071	-	(4,652)	-	51,419
Minibuses	40,953	-	-	-	40,953
MPVS 2023	-	40,065	(730)	-	39,335
CB radio upgrade	-	2,500	-	-	2,500
	<u>97,024</u>	<u>42,565</u>	<u>(5,382)</u>	<u>-</u>	<u>34,207</u>

Comparatives for movement in funds

	<b>1 April</b> <b>2021</b> £	<b>Incoming</b> <b>resources</b> £	<b>Resources</b> <b>expended</b> £	<b>Investment</b> <b>Gains/</b> <b>(losses)</b> £	<b>31 March</b> <b>2022</b> £
<b>Unrestricted funds</b>					
General fund	466,800	216,868	(204,218)	-	479,420
	<u>466,800</u>	<u>216,868</u>	<u>(204,218)</u>	<u>-</u>	<u>479,420</u>
<b>Restricted funds</b>					
Leasehold improvements	62,161	-	(6,090)	-	56,071
Minibuses	40,953	-	-	-	40,953
Other	-	21,171	(21,171)	-	-
	<u>103,114</u>	<u>21,171</u>	<u>27,261</u>	<u>-</u>	<u>97,024</u>

**18. Related party disclosures**

There were no related party transactions for the year ended 31 March 2023.

**DIAL A RIDE (SCARBOROUGH & DISTRICT)**

England & Wales - Charity number 1106494

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# Accounts

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**Dial A Ride (Scarborough & District)  
Company limited by guarantee**

**Report and Financial Statements  
for the year ended 31 March 2022**

**Charity number: 1106494  
Company number: 05233119**

**Fortus North Limited  
Business Advisors and Accountants  
5 & 6 Manor Court  
Manor Garth  
Scarborough  
North Yorkshire  
YO11 3TU**

## Dial A Ride (Scarborough & District)

### Contents

	<b>Page</b>
Legal and administrative information	<b>1</b>
Report of the Trustees	<b>2 - 9</b>
Independent Examiner's report	<b>10</b>
Statement of Financial Activities	<b>11</b>
Balance Sheet	<b>12 - 13</b>
Notes to the financial statements	<b>14 - 21</b>

## Dial A Ride (Scarborough & District)

### Legal and administrative information

Management Committee	Mr C Woodhead (Chair) Mr B Newton (Treasurer) Mr G H Ritson (Staff representative to 20.12.21) Mrs L P Armitage Mrs L Haycock Mr A M Lund (to 14.07.21) Cllr S A Cross Cllr D C Jeffels Mr P Bridgewood Mr B Chalk (from 01.10.21) Mr P M Bellinger (from 01.06.22)
Secretary	Mr T Lawson
Charity number	1106494
Company number	05233119 YO11 3TU
Registered office	Unit 4 Londesborough Business Park 64-66 Londesborough Road Scarborough North Yorkshire YO12 5AF
Accountants	Fortus North Limited Business Advisors and Accountants 5 & 6 Manor Court Manor Garth Scarborough North Yorkshire
Bankers	Co-operative Bank 15/17 Feasegate York YO1 2SH

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the year ended 31 March 2022**

The Management Committee presents its report and financial statements for the year ended 31 March 2022.

#### **Status**

The organisation is a charitable company limited by guarantee without share capital.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of its winding up.

#### **Principal activity**

The principal activity of the company is the provision of transport services for the elderly and/or infirm of the community of Scarborough and District, with the object of improving the conditions of life for the said inhabitants by operating transport services and to assist the work of other organisations and bodies engaged in the relief of poverty, sickness and disability.

#### **Management Committee**

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are as follows:

Mrs L Armitage		Cllr S Cross	
Mrs L Haycock		Cllr D Jeffels	
Mr G Ritson	To 20.12.21	Mr P Bridgewood	
Mr B Newton		Mr B Chalk	From 01.10.21
Mr A M Lund	To 14.07.21	Mr P M Bellinger	From 01.06.22
Mr C Woodhead			

Dial A Ride was originally set up in 1983 as a charitable organisation to provide accessible, affordable and safe transport for people who are elderly or who have a disability (either mental or physical). Our service enables many hundreds of people, who would otherwise find it difficult or impossible to use other forms of transport, to get out and about in their community.

In April 2005, our status changed to that of an Incorporated Charity and a Company Limited by Guarantee and was established under a Memorandum of Association and is governed under its Articles of Association.

#### **COVID 19**

Despite further lockdowns, rules and restrictions caused by the global pandemic, over this past financial year we still undertook nearly 17,000 passenger journeys. We took passengers primarily to health related appointments, supermarkets, shops and also to respite and day care. Once the first lockdown ended there was a rush of people heading to the hairdressers and despite going back into lockdown and then further restrictions, it was pleasing to see day and respite care, luncheon clubs and support groups start up again once restrictions permitted these types of activities. Since restrictions ended, passengers are once again (albeit tentatively) venturing out on social trips to see friends or family.

Julie has again worked hard over this past financial year to source alternative funding streams and grants to help balance out the fall in fares and other generated income. She has been able to access grants such as the Job Retention Scheme, Local Restrictions Support Grant, Additional Revenue Grant and the Covid 19 Bus Services Support Grant via North Yorkshire County Council (NYCC), who continue to be very supportive during the pandemic. In February 2022, we were informed by NYCC about possible further funding under the Local Transport Authority Bus Recovery Grant (BRG) which includes funding for Community Transport organisations.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the year ended 31 March 2022**

#### **Staff and organisational structure**

On a day to day basis, the service is overseen and organised by Julie Banks (manager), Tim Lawson (deputy manager and MiDAS trainer) and Maria Hunter (part-time administrator).

The remaining staffing structure comprised of Helen Todd (term-time only minibus driver); Trevor Flack (term-time only passenger assistant); Frank McAdam (term-time only passenger assistant) and Mick Atkin (part-time passenger assistant and staff trainer). Again due to the reduction in workload, Maria had previously been furloughed for nearly a year but was happily able to return in April 2021.

The trustees would like to thank all our paid staff for their hard work, commitment and loyalty during the once again, challenging past year. They have had to work flexible or irregular hours depending on demand, adapted to new working practices and turned their hand to whatever was necessary to ensure Dial A Ride kept running and our passengers were not let down - but always putting safety first. It is a privilege to see how our paid staff worked together so seamlessly with our volunteers to provide a service we are all justifiably proud of and which is held in high regard within the community and further afield.

Over the past 12 months many previous volunteers have decided to return to Dial A Ride although a significant number will now probably never return. Their previous contribution to Dial A Ride will always be appreciated. This year 38 volunteer drivers and passenger assistants have supported Dial A Ride ~ only 30% down on the number who were with us pre-pandemic. We have also welcomed 5 new volunteer drivers and passenger assistants.

Each volunteer gives 1 or 2 days a week of their time (some more). They come from a wide variety of different backgrounds with diverse personal circumstances, experience and skills but all make a significant, positive difference to our passengers and our organisation.

Without our dedicated and loyal workforce, Dial A Ride would cease to operate in its present format, so the Trustees would like to thank them most sincerely for their valuable time and the way they deal professionally, patiently and courteously with our clients.

In January 2022 our very long serving Manager Julie Banks tendered her resignation after 27 years at Dial A Ride. Julie started in the office in 1995 as a part-time clerical assistant and was promoted to Manager in 2000. During her time as Manager one of her greatest achievements was the shuttle bus contract. This was a minibus running between Scarborough and Bridlington hospitals 365 days a year, 14 hours a day. This lasted for 6 and a half years. This, and other contracts gave Dial A Ride a legacy of financial stability. Some of her many achievements include raising £845,000, working with over 550 volunteers and staff, introducing cars for dedicated hospital appointments for passengers, helping to oversee the move into our present premises in 2009, increasing the number of vehicles from 6 to 11 along with raising the profile of Dial A Ride into that of a well-respected community transport provider for the older and disabled residents of Scarborough and District.

As one can imagine this gave the trustees the task of replacing an outstanding Manager. The trustees have been fortunate in that the Deputy Manager, Tim Lawson, has been with Dial A Ride for 24 years and has been part of achieving its success. The trustees have appointed Tim as Julie's successor and after a thorough and in-depth recruitment process, we were able to appoint Graham Needham to the position of Deputy Manager.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the year ended 31 March 2022**

#### **Board of Trustees**

It was sad to report that longstanding volunteer driver and trustee Garry Ritson died in York hospital in December 2021 following a serious stroke. Garry was a very well respected volunteer driver and Board member and will be sadly missed by all who knew and respected him.

Mr Alan Lund, representing Whitby and District Community Transport also had to resign from the Board following the closure of the Whitby scheme. We wish him all the best in his new career.

In addition to operational volunteers, the current 9 members of our Board of Trustees are also volunteers and drawn from those with a special interest in furthering community transport or the needs of older people and people with disabilities. They include Dial A Ride volunteers, local businessmen, a solicitor and local councillors. All Trustees are expected to spend time travelling on the buses, working with the drivers and passenger assistants in order to gain a better understanding of our activities, the important roles our operational staff undertake and some of the challenging situations they face. Prospective Trustees are provided with a comprehensive induction pack prior to being accepted on the Board. They are also required to attend appropriate training sessions. The Chair would like to thank all members of our Board of Trustees for their support during the past year.

#### **Policies and Training**

Dial A Ride adopts a robust approach to protecting the interests of both staff and passengers. During the course of the year, members of staff have the opportunity to undergo the following training -

First Aid (full day)

MIDAS

Passenger assistant training

Three stage in-house induction training and regular reviews

Disability Awareness

Kinetic Handling (included in in-house training)

Alerter (included in in-house training)

Accessible training

Dementia Friends

We also hold and regularly review the following:

Child and Vulnerable Adults Policy

Environmental Policy

Equality and Diversity Policy

Health and Safety Policy

Complaints against Staff Procedure

Grievance and Disciplinary Procedure

Business Plan

Financial Risk Assessment

All drivers, passenger assistants, office staff and key Trustees must obtain DBS clearance at enhanced level.

Dial A Ride became members of both the Scarborough Dementia Action Alliance (DAA) and the National DAA in November 2015 as part of our commitment to supporting not only our own passengers but our wider local community.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the year ended 31 March 2022**

#### **Public benefit**

The Board of Trustees have paid due regard to the Charity Commission's guidance on public benefit in assessing what activities Dial A Ride will undertake during the course of the year. Our passenger surveys help ensure we are meeting the specific needs of our passengers. Our most recent was widely distributed and had an impressive return rate of 89% - up 4% on the previous one). A near perfect 99% of respondents said that using Dial A Ride improved their quality of life and 86% said that without our service, they would have real difficulty getting out and about. The main benefits were "keeping independence" (62%); "keep health appointments (40%) and "don't feel as isolated" (40%). Respondents said that because they used Dial A Ride they "didn't feel as lonely", "were more confident" and "feel someone cares about me". These results (available on our website [www.scarboroughdialaride.org](http://www.scarboroughdialaride.org)) prove just how vital all local independent community transport schemes are. Finally, Dial A Ride was rated as excellent by 90% of respondents.

A new survey will be sent out in 2022 and will include questions on the effect of the pandemic on our passengers.

#### **Review of Dial A Ride activities**

At the heart of our activities is the demand responsive, door to door Dial A Ride service. Our current fleet of 8 minibuses and 3 MPVs provide accessible and affordable transport to some of the most vulnerable members of our community. All passengers must have an identified need and meet the criteria of being aged 60 or over, have a disability (mental, physical or learning), suffer from sickness, poverty or have no access to public transport.

The number of passenger journeys undertaken at the end of 2018/19 stood at nearly 34,000; year ending March 2020 was 30,000 followed by 9,000 to March 2021 ~ the lowest ever figure since Dial A Ride started in 1983. However, by March 2022 that figure had increased to 17,000 passenger journeys. Considering the circumstances in which we operated during this period, this is a magnificent achievement and a testimony to the confidence passengers have that Dial A Ride is a safe means of getting about during still uncertain times.

In spite of all the restrictions and limitations for travel, during the past year we saw an unprecedented 220% increase in the number of car journeys to hospitals and clinics outside the Borough compared to 2018/19. This huge rise was down to a combination of the tightening of eligibility criteria and additional "Covid related" restrictions imposed by Yorkshire Ambulance Service. I am pleased to say that once again Dial A Ride rose to the challenge and were able to fulfil every request for car journeys but only because of the hard work, dedication and commitment of our office staff and volunteer drivers.

We continue to work closely with other local voluntary organisations and providers (Support for Carers, Age UK, Alzheimer's Society, local luncheon clubs, day care centres, churches and support groups) to enable their clients to access and benefit from the wide range of support and services they and many other local charities and organisations provide.

Dial A Ride continues to provide administrative offices for Support for Carers.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the year ended 31 March 2022**

#### **Home to School Contracts - North Yorkshire County Council**

Dial A Ride currently holds 2 contracts with NYCC to provide SEN home to school transport to Woodlands Academy; these contracts currently run until July 2024. All our drivers and passenger assistants, whether paid or voluntary, do an outstanding job of making sure that every pupil has a safe and enjoyable journey to and from school. They work hard to maintain a good working relationship with the pupils, parents / guardians and schools. It is fair to say that occasionally, difficult or challenging situations arise but these are dealt with in a professional and timely manner and Dial A Ride continues to have a good reputation with commissioners. Income from these contracts can help close the gap between Dial A Ride breaking even or operating at a deficit.

#### **MiDAS (Minibus Driver Awareness Scheme) Training**

Tim Lawson is our longstanding MiDAS assessor who provides high quality, affordable minibus driver training to our own drivers in addition to those from other local organisations. However, due to continued Covid restrictions, no training has been able to take place in the past financial year.

#### **Offices and Meeting Room**

We aim to generate 50% of our annual rent through hiring out our well-equipped training/meeting room and 2 offices. Although Covid has stopped any meeting room hire taking place, we still have the income from renting out a large office to Support for Carers and we are now starting to take bookings again from local groups.

#### **Funding**

The manager successfully applied for funding during the financial year for various purposes; £1,000 of funding for PPE and sanitising products from the Volant Trust, £1,462 from NYCC to continue our CT for Free promotion, £20,171 from NYCC towards a new MPV and £5,335 under the Additional Restrictions Grants. In addition NYCC continued to financially support each passenger journey (for non-contractual journeys only) and they also facilitated Dial A Ride accessing government funding of the Covid Bus Services Support Grant (CBSSG) which amounted to £25,503 to March 2022. We have also been informed of possible further funding via this same route for 2022/23.

Grants and donations are sought for major capital expenditure such as minibuses in order to protect the organisation's long term viability. We continue to work hard to become fully self-sufficient.

In January 2022, the Board of Trustees agreed to change its financial advisors to Cardale Asset Management.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the year ended 31 March 2022**

#### **Legacies**

We continue to hold a 25% interest in the residuary estate of a long standing passenger Mrs Laura Lamplugh, who died in 2012. Following the death of one of Mrs Lamplugh's sisters in 2021, we received a payment of £37,945 in June. The fact that someone held our service in such high regard so as to remember us in their will means a great deal to everyone involved with Dial A Ride. We do not have any paid fundraisers so every penny received through donations, legacies or fundraising goes directly towards the running costs, to help purchase new minibuses or other capital items of equipment or to ensure Dial A Ride remains operational for the long term.

#### **Future Strategy**

To protect capital and reserves in order to enable Dial A Ride to continue with its operations throughout the Covid 19 pandemic and beyond, we aim to rebuild our capacity post restrictions. Due to the nature of our client group and possible long term effects on social activities and passenger confidence this continues to affect certain activities such as clubs, groups and daycare which all formed a large part of our regular journeys. We still envisage it being several years before we reach the level of pre-covid activity. This fact must be taken into account for future budgets and overall strategy.

We will continue to strengthen Dial A Ride's ability to provide its essential transport services and maximise opportunities to work with existing and new partners.

We will continue to increase awareness and use of our excellent training/meeting room facilities particularly to grassroots organisations that need an affordable venue.

We will continue to work towards long-term sustainability by reducing overheads and increasing work from contracts, without compromising the excellent service we offer to our individual, fare paying passengers.

We will continue to look for a suitable opportunity for freehold premises to secure our long term sustainability.

#### **Risk Analysis**

The Trustees formally adopted a full Financial Risk Assessment in July 2006. This is updated regularly when new potential risks are identified and appropriate mitigating procedures agreed and put in place.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the year ended 31 March 2022**

#### **Reserves Policy**

The Trustees acknowledge that unrestricted cash reserves are required to:

- 1 enable Dial A Ride to maintain essential core services for a minimum of 12 months in the event of withdrawal of budgeted income streams or a major shift in the pattern of activities; thereby allowing time to adjust accordingly.
- 2 provide for otherwise unfunded staff related costs such as redundancy, parental leave, extended staff sickness and for unforeseen compliance costs arising from existing or new legislation and regulations.
- 3 provide funds of last resort in the event of unavoidable cost overruns on activities that cannot otherwise be met from restricted funds.
- 4 provide the ability to develop new projects and services including "new project" staff costs.
- 5 seek alternative sources of income and to maintain project continuity in the event of limited short term funding gaps and short term cash flow fluctuations.
- 6 fund additions and renewals to infrastructure and accommodation including minibuses and commitments under leasehold.
- 7 provide funds for end of lease financial commitments.
- 8 provide security of tenure by the purchase of freehold rather than leasehold premises.

The Board of Trustees consider that an adequate level of unrestricted reserves for Dial A Ride is £198,000 which equates to 100% of annual expenditure for 2021/22. This figure however, does not include new vehicle purchases bought with donations and also excludes redundancy costs plus end of lease commitments and the purchase of freehold premises.

Our operation is capital intensive as our core plant and equipment is the fleet of specially adapted minibuses which we continue to replace and expand to cope with existing and potential workloads. The cost of each vehicle varies according to specification but lies around £40,000 - £75,000. The cost of an electric minibus will be much higher at around £120,000.

Following the withdrawal of the shuttle bus contract, our monthly subscription to Old Mutual Wealth was suspended in October 2017 to reflect our diminishing disposable income. The value of the fund stood at £366,455 at the end of this financial year.

The Board of Trustees' policy is to keep the fleet fresh, reliable and compliant with the needs of our passengers profile and current legislation. A significant reserve is required to exploit our profile and offering in an era of changing opportunities and expectation and this is particularly so when providing for those contemplated by our constitution.

**Dial A Ride (Scarborough & District)**

**Report of the Trustees  
for the year ended 31 March 2022**

**Trustees' responsibilities in relation to the financial statements**

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

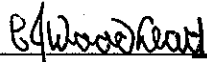
Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the company for that period. In preparing the 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;
- 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 that 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 the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the trustees on 14 SEPT 2022 and signed on their behalf by:

  
\_\_\_\_\_  
**Mr Colin Woodhead**  
**Chairman**

## **Dial A Ride (Scarborough & District)**

### **Independent examiner's report to the Trustees of Dial A Ride (Scarborough & District) ('the Company') on the accounts of the Charity for the year ended 31 March 2022**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022, which are set out on pages 11 to 21.

#### **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.

**Mr R D Thorpe FCCA  
5 & 6 Manor Court  
Manor Garth  
Scarborough  
North Yorkshire  
YO11 3TU**

**Date** 14 September 2022

Dial A Ride (Scarborough & District)

Statement of Financial Activities  
for the year ended 31 March 2022

	Notes	Unrestricted General Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
<b>Incoming resources:</b>					
Donations, grants and similar income	2	109,970	21,171	131,141	150,269
Activities in furtherance of the charity's objects	3	104,643	-	104,643	81,414
Investment income	4	124	-	124	-
Other income		2,101	-	2,101	-
<b>Total incoming resources</b>		<u>216,838</u>	<u>21,171</u>	<u>238,009</u>	<u>231,683</u>
<b>Resources expended:</b>					
Cost of activities in furtherance of the charity's objects:					
Running costs and maintenance of service	5	98,956	20,171	119,127	104,074
Management and administration	6	105,262	7,090	112,352	114,356
<b>Total resources expended</b>		<u>204,218</u>	<u>27,261</u>	<u>231,479</u>	<u>218,430</u>
<b>Net outgoing resources</b>		12,620	(6,090)	6,530	13,253
Total funds brought forward		<u>466,800</u>	<u>103,114</u>	<u>569,914</u>	<u>556,661</u>
<b>Total funds carried forward</b>		<u><u>479,420</u></u>	<u><u>97,024</u></u>	<u><u>576,444</u></u>	<u><u>569,914</u></u>

The notes on pages 13 to 18 form an integral part of these financial statements.

**Dial A Ride (Scarborough & District)**

**Balance Sheet  
as at 31 March 2022**

		2022		2021	
Notes	£	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	<b>10</b>		196,043		225,622
Investments	<b>11</b>		227,000		227,000
			423,043		452,622
<b>Current assets</b>					
Debtors	<b>13</b>	19,979		16,799	
Cash at bank and in hand		140,766		105,449	
		160,745		122,248	
<b>Creditors: amounts falling due within one year</b>	<b>14</b>	(7,344)		(4,956)	
<b>Net current assets</b>			153,401		117,292
<b>Net assets</b>	<b>15</b>		576,444		569,914
<b>Funds</b>					
Restricted funds	<b>16</b>		97,024		103,114
Unrestricted funds	<b>16</b>		479,420		466,800
<b>Total funds</b>	<b>17</b>		576,444		569,914

The directors' statements required by Sections 475(2) and (3) of the Companies Act 2006 are shown on the following page which forms part of this Balance Sheet.

**The notes on pages 13 to 18 form an integral part of these financial statements.**

**Dial A Ride (Scarborough & District)**

**Balance Sheet (continued)**

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption from an audit conferred by Section 477 of the Companies Act 2006 relating to the small companies regime ; and
- (b) the members have not requested that the company obtain an audit for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006 ; and
- (c) that we acknowledge our responsibilities for:
  - (1) ensuring that the company keeps accounting records which comply with the requirements of Sections 386 and 387 of the Companies Act 2006 ; and
  - (2) 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 of the Companies Act 2006 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Trustees on 14 SEPT 2022 and signed on their behalf by:



**Mr Colin Woodhead**  
Chairman

**Registration number 05233119**

**The notes on pages 13 to 18 form an integral part of these financial statements.**

## **Dial A Ride (Scarborough & District)**

### **Notes to the financial statements for the year ended 31 March 2022**

#### **1. Statutory information**

Dial A Ride (Scarborough & District) is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the legal and administrative information page.

The presentation currency of the financial statements is the Pound Sterling (£).

The level of rounding used in the financial statements is to the nearest £1.

#### **Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows :

##### **1.1. Basis of preparing the financial statements**

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

Dial a Ride (Scarborough & District) 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 note(s).

##### **1.2. Incoming resources**

###### **Donations, grants and similar income**

These are recognised in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income and any conditions for receipt are met.

###### **Investment income**

Investment income is recognised in the Statement of Financial Activities (SOFA) upon receipt.

##### **1.3. Resources expended**

Resources expended are recognised in the year in which they are incurred.

Management and administration costs are those incurred in connection with the administration of the charity and with compliance with constitutional and statutory requirements.

## Dial A Ride (Scarborough & District)

### Notes to the financial statements for the year ended 31 March 2022

#### 1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold improvements	- 4% straight line
Plant and machinery	- 20% straight line
Office equipment	- 20% straight line
Motor vehicles	- 15% straight line

#### 1.5. Investments

Fixed asset investments are stated at cost less provision for diminution in value.

#### 1.6. Pensions

The company operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and amounted to £218 (2021 £250).

#### 1.7. Restricted and unrestricted funds

The financial statements distinguish between restricted and unrestricted funds. The former are received from donors and are subject to restrictions on the purposes for which they may be used, but which do not prevent the fund being spent. Unrestricted funds are those where there are no externally imposed restrictions on the purposes for which they may be used.

#### 2. Donations, grants and similar income

	Unrestricted General	Restricted	2022 Total	2021 Total
	£	£	£	£
NYCC vehicle grant	-	20,171	20,171	30,953
Other NYCC grants	19,187	-	19,187	21,456
Government grants	36,856	-	36,856	60,701
Other minibus appeal donations	-	-	-	10,000
Membership fees	1,544	-	1,544	775
Other donations	52,383	1,000	53,383	26,384
	<u>109,970</u>	<u>21,171</u>	<u>131,141</u>	<u>150,269</u>

Dial A Ride (Scarborough & District)

Notes to the financial statements  
for the year ended 31 March 2022

3. Activities in furtherance of the charity's objects	Unrestricted General	Restricted	2022 Total	2021 Total
	£	£	£	£
Income from fares, service contracts etc	104,643	-	104,643	81,414

4. Investment income	Unrestricted General	Restricted	2022 Total	2021 Total
	£	£	£	£
Bank deposit interest	124	-	124	-

Cost of activities in furtherance of the charity's objects

5. Running costs and maintenance of service	Unrestricted General	Restricted	2022 Total	2021 Total
	£	£	£	£
Salaries and pension costs	32,819	-	32,819	29,831
Fuel	7,707	-	7,707	1,812
Motor repairs and servicing	15,756	-	15,756	10,008
Vehicle insurance and licences	10,973	-	10,973	9,868
Depreciation on motor vehicles	31,701	20,171	51,872	49,524
Loss on sale of motor vehicles	-	-	-	3,031
	<u>98,956</u>	<u>20,171</u>	<u>119,127</u>	<u>104,074</u>

**Dial A Ride (Scarborough & District)**

**Notes to the financial statements  
for the year ended 31 March 2022**

<b>6. Management and administration</b>	<b>Unrestricted General</b>	<b>Restricted</b>	<b>2022 Total</b>	<b>2021 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Salaries and pension costs	69,094	-	69,094	76,463
Telephone	943	-	943	940
Printing, postage and stationery	815	-	815	966
Repairs and renewals	2,081	-	2,081	2,381
Rent and rates	14,780	-	14,780	13,549
Heat and light	2,350	-	2,350	2,366
Insurance	1,286	-	1,286	280
Accountancy fees	2,335	-	2,335	2,503
Independent Examiner's fee	550	-	550	650
Legal and professional fees	-	-	-	285
Travel and subsistence	-	-	-	3
Training costs	1,405	-	1,405	510
Cleaning	484	1,000	1,484	2,020
Advertising	427	-	427	10
Sundries	1,457	-	1,457	663
Volunteers' expenses	540	-	540	313
Computer and IT costs	3,145	-	3,145	2,555
Depreciation on plant and machinery	1,815	-	1,815	-
Depreciation on office equipment	1,755	-	1,755	1,808
Depreciation on leasehold improvements	-	6,090	6,090	6,091
	<u>105,262</u>	<u>7,090</u>	<u>112,352</u>	<u>114,356</u>
<b>7. Net outgoing resources are stated after charging:</b>			<b>2022</b>	<b>2021</b>
			<b>£</b>	<b>£</b>
Depreciation on motor vehicles			51,872	49,524
Depreciation on plant and machinery			1,815	-
Depreciation on office equipment			1,755	1,808
Depreciation on leasehold improvements			6,090	6,091
Accountancy fees			2,335	2,503
Independent Examiner's fee			550	650
Loss on sale of vehicle			-	3,031
			<u>64,417</u>	<u>60,576</u>

**Dial A Ride (Scarborough & District)**

**Notes to the financial statements  
for the year ended 31 March 2022**

**8. Employees**

**Number of employees**

The average monthly number of employees analysed by function was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Running costs and maintenance of service	3	3
Management and administration	3	3
	<u>6</u>	<u>6</u>
	<u><u>6</u></u>	<u><u>6</u></u>

The average monthly number of full-time equivalent employees was 5 (2021 - 5)

No employee earned over £60,000 during the year.

<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	99,505	102,681
Social security costs	2,190	3,363
Pension costs	218	250
	<u>101,913</u>	<u>106,294</u>
	<u><u>101,913</u></u>	<u><u>106,294</u></u>

**9. Trustees' remuneration**

The members of the Management Committee who are both directors for the purpose of company law and trustees for the purpose of charity law were not remunerated during the year.

Dial A Ride (Scarborough & District)

Notes to the financial statements  
for the year ended 31 March 2022

10. Tangible fixed assets

	Leasehold improvements	Plant and machinery	Office equipment	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2021	152,236	-	26,273	372,303	550,812
Additions	-	9,076	625	22,252	31,953
At 31 March 2022	152,236	9,076	26,898	394,555	582,765
<b>Depreciation</b>					
At 1 April 2021	72,748	-	22,635	229,807	325,190
Charge for the year	6,090	1,815	1,755	51,872	61,532
At 31 March 2022	78,838	1,815	24,390	281,679	386,722
<b>Net book values</b>					
At 31 March 2022	73,398	7,261	2,508	112,876	196,043
At 31 March 2021	79,488	-	3,638	142,496	225,622

11. Fixed asset investments

	Listed investments
<b>Cost</b>	
At 1 April 2021	
At 31 March 2022	227,000
<b>Net book values</b>	
At 31 March 2022	227,000
At 31 March 2021	227,000

13. Fixed asset investments

	2022 £	2021 £
Market valuation of listed investments	366,455	367,158

Dial A Ride (Scarborough & District)

Notes to the financial statements  
for the year ended 31 March 2022

<b>13. Debtors</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Trade debtors		7,031	6,399
Other debtors		4,024	3,105
Prepayments		8,924	7,295
		<u>19,979</u>	<u>16,799</u>
		<u><u>19,979</u></u>	<u><u>16,799</u></u>
<b>14. Creditors: amounts falling due within one year</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Trade creditors		5,199	1,825
Other taxes and social security costs		-	406
Accruals		2,145	2,725
		<u>7,344</u>	<u>4,956</u>
		<u><u>7,344</u></u>	<u><u>4,956</u></u>
<b>15. Analysis of net assets between funds</b>	<b>Unrestricted</b>		
	<b>General</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	139,972	56,071	196,043
Fixed asset investments	227,000	-	227,000
Current assets	119,792	40,953	160,745
Current liabilities	(7,344)	-	(7,344)
<b>Net assets as at 31 March 2022</b>	<u>479,420</u>	<u>97,024</u>	<u>576,444</u>
	<u><u>479,420</u></u>	<u><u>97,024</u></u>	<u><u>576,444</u></u>
<b>16. Movement in funds</b>	<b>Unrestricted</b>		
	<b>General</b>	<b>Restricted</b>	
	<b>funds</b>	<b>funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Balance as at 1 April 2021	466,800	103,114	569,914
Net movement in funds for the year	12,620	(6,090)	6,530
<b>Balance as at 31 March 2022</b>	<u>479,420</u>	<u>97,024</u>	<u>576,444</u>
	<u><u>479,420</u></u>	<u><u>97,024</u></u>	<u><u>576,444</u></u>

**Dial A Ride (Scarborough & District)**

**Notes to the financial statements  
for the year ended 31 March 2022**

<b>17. Reconciliation of movements in shareholders' funds</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Profit for the year	6,530	13,253
Opening shareholders' funds	569,914	556,661
Closing shareholders' funds	<u>576,444</u>	<u>569,914</u>

**18. Company limited by guarantee**

The company is limited by guarantee and does not have a share capital.

The liability of the members in the event of the company being liquidated is limited to £1 per member.

**DIAL A RIDE (SCARBOROUGH & DISTRICT)**

England & Wales - Charity number 1106494

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# Accounts

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**Dial A Ride (Scarborough & District)  
Company limited by guarantee**

**Report and Financial Statements  
for the year ended 31 March 2021**

**Charity number: 1106494  
Company number: 05233119**

**Fortus North Limited  
Business Advisors and Accountants  
62/63 Westborough  
Scarborough  
North Yorkshire  
YO11 1TS**

## Dial A Ride (Scarborough & District)

### Contents

	<b>Page</b>
Legal and administrative information	<b>1</b>
Report of the Trustees	<b>2 - 9</b>
Independent Examiner's report	<b>10</b>
Statement of Financial Activities	<b>11</b>
Balance Sheet	<b>12 - 13</b>
Notes to the financial statements	<b>14 - 21</b>

## Dial A Ride (Scarborough & District)

### Legal and administrative information

Management Committee	Mr C Woodhead (Chair) Mrs L P Armitage (Treasurer) Mr G H Ritson (Staff representative) Mr B Newton Mrs L Haycock Mr A M Lund Cllr S A Cross Cllr D C Jeffels Mr P Bridgewood
Secretary	Ms J A Banks
Charity number	1106494
Company number	05233119
Registered office	Unit 4 Londesborough Business Park 64-66 Londesborough Road Scarborough North Yorkshire YO12 5AF
Accountants	Fortus North Limited Business Advisors and Accountants 62/63 Westborough Scarborough North Yorkshire YO11 1TS
Bankers	Co-operative Bank 15/17 Feasegate York YO1 2SH

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the year ended 31 March 2021**

The Management Committee presents its report and financial statements for the year ended 31 March 2021.

#### **Status**

The organisation is a charitable company limited by guarantee without share capital.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of its winding up.

#### **Principal activity**

The principal activity of the company is the provision of transport services for the elderly and/or infirm of the community of Scarborough and District, with the object of improving the conditions of life for the said inhabitants by operating transport services and to assist the work of other organisations and bodies engaged in the relief of poverty, sickness and disability.

#### **Management Committee**

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are as follows:

Mrs L Armitage

Mrs L Haycock

Mr G Ritson

Mr A Lund

Mr B Newton

Mr C Woodhead

Cllr S Cross

Cllr D Jeffels

Mr P Bridgewood

Dial A Ride was originally set up in 1983 as a charitable organisation to provide accessible, affordable and safe transport for people who are elderly or who have a disability (either mental or physical). Our service enables many hundreds of people, who would otherwise find it difficult or impossible to use other forms of transport, to get out and about in their community.

In April 2005, our status changed to that of an Incorporated Charity and a Company Limited by Guarantee and was established under a Memorandum of Association and is governed under its Articles of Association.

Despite the catastrophic effect of the pandemic, for the year ending March 2021, we still undertook nearly 9,000 passenger journeys, taking passengers mainly on essential health journeys, for their Covid vaccinations or to the supermarkets.

## Dial A Ride (Scarborough & District)

### Report of the Trustees for the year ended 31 March 2021

#### Staff and organisational structure

Under normal circumstances, on a day to day basis, the service is overseen and organised by Julie Banks (manager), Tim Lawson (deputy manager and MiDAS trainer) and Maria Hunter (part-time administrator).

The remaining staffing structure comprised of Helen Todd (term-time only minibus driver); Trevor Flack (term-time only passenger assistant) and Mick Atkin (part-time passenger assistant and staff trainer). Due to the reduction in workload, Maria has been furloughed for a large part of this past year. We look forward to welcoming her back soon.

The trustees would like to thank all our paid staff for their hard work, commitment and loyalty during the past year. They have worked erratic and irregular hours, had to adapt quickly to new working practices and turned their hand to whatever was necessary to ensure Dial A Ride kept running and our passengers were not let down - but always putting safety first. In recognition of the outstanding work our staff and volunteers carried out during the pandemic, we were awarded the Mayor of Scarborough's Commendation Award. Our paid staff working together so seamlessly with our volunteers to provide a service we are all justifiably proud of and which is held in high regard within the community and further afield.

When the first lockdown started, around 75% of our volunteer drivers and passenger assistants had to shield or decided to suspend volunteering for the time being. Over the past 12 months following a robust local vaccination programme, many have decided to start volunteering for us again. We now have around half of the original team of volunteers although some have decided not to return. The manager and the rest of the paid staff kept in regular contact with absent volunteers to keep them involved in the organisation and let them know we had not forgotten about them.

Each volunteer gives 1 or 2 days a week of their time (some more). They come from a wide variety of different backgrounds with diverse personal circumstances, experience and skills but all make a significant, positive difference to our passengers and our organisation.

Without our dedicated and loyal workforce, Dial A Ride would cease to operate in its present format, so the Trustees would like to thank them most sincerely for their valuable time and the way they deal professionally, patiently and courteously with our clients.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the year ended 31 March 2021**

#### **COVID 19**

We are incredibly proud to say that we continued to safely operate our essential transport service without interruption or curtailment throughout this last financial year thanks to the outstanding loyalty and hard work of our management team, staff and volunteers. From the very first lockdown in March 2020, our Manager Julie Banks and Deputy Manager Tim Lawson were able to swiftly put in place additional safety measures, precautions and protocols to ensure that Dial A Ride operated well within Government guidelines and regulations. While many similar schemes simply shut their doors, we were able to confidently provide a seamless service to our passengers who made it abundantly clear to us that if Dial A Ride had decided to mothball its services during lockdown and beyond, they would have faced real difficulties. Continuing to operate albeit on a much reduced and inefficient basis means that we are in a far better position than those schemes that decided to close as we will not be restarting from a standing position. We have also kept a high public profile so people know we are still here and do not move on to other transport options.

We are pleased to say that Dial A Ride has been Covid free during this past financial year.

Julie has worked hard to find alternative funding streams and grants to help balance out the fall in fares and other generated income - overnight, we lost 95% of our "generated" business from fares and room hire. We have been able to access grants such as the Job Retention Scheme, Local Restrictions Support Grant, Additional Revenue Grant and the Covid 19 Bus Services Support Grant via North Yorkshire County Council who have been most supportive during the pandemic.

#### **Board of Trustees**

In addition to operational volunteers, the nine members of our Board of Trustees are also volunteers and drawn from those with a special interest in furthering community transport or the needs of older people and people with disabilities. They include Dial A Ride volunteers, a manager of another local Community Transport organisation, local businessmen, a solicitor and local councillors. All Trustees are encouraged to spend time travelling on the buses, working with the drivers and passenger assistants in order to gain a better understanding of our activities. Prospective Trustees are provided with a comprehensive induction pack prior to being accepted on the Board. They are also required to attend appropriate training sessions. The Chair would like to thank all members of our Board of Trustees for their support during the past year.

## Dial A Ride (Scarborough & District)

### Report of the Trustees for the year ended 31 March 2021

#### **Policies and Training**

Dial A Ride adopts a robust approach to protecting the interests of both staff and passengers. During the course of the year, members of staff have the opportunity to undergo the following training -

- First Aid (full day)
- MiDAS
- Passenger assistant training
- Three stage in-house induction training and regular reviews
- Disability Awareness
- Kinetic Handling (included in in-house training)
- Alerter (included in in-house training)
- Accessible training
- Dementia Friends

We also hold and regularly review the following:

- Child and Vulnerable Adults Policy
- Environmental Policy
- Equality and Diversity Policy
- Health and Safety Policy
- Complaints against Staff Procedure
- Grievance and Disciplinary Procedure
- Business Plan

All drivers, escorts, office staff and key Trustees must obtain DBS clearance at enhanced level.

Dial A Ride became members of both the Scarborough Dementia Action Alliance (DAA) and the National DAA in November 2015 as part of our commitment to supporting not only our own passengers but our wider local community.

#### **Public benefit**

The Board of Trustees have paid due regard to the Charity Commission's guidance on public benefit in assessing what activities Dial A Ride will undertake during the course of the year. Our regular passenger questionnaires also help ensure we are meeting the specific needs of our passengers. Our most recent (2019) was widely distributed and had an impressive return rate of 89% - up 4% on the previous one). A near perfect 99% of respondents said that using Dial A Ride improved their quality of life and 86% said that without our service, they would have difficulty getting out and about. The main benefits were "keeping independence" (62%); "keep health appointments (40%) and "don't feel as isolated" (40%). Respondents said that because they used Dial A Ride they "didn't feel as lonely", "were more confident" and "feel someone cares about me". These results (available on our website [www.scarboroughdialaride.org](http://www.scarboroughdialaride.org)) prove just how vital all local independent community transport schemes are. Finally, Dial A Ride was rated as excellent by 90% of respondents.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the year ended 31 March 2021**

#### **Review of Dial A Ride activities**

At the heart of our activities is the demand responsive, door to door Dial A Ride service. Our current fleet of 9 minibuses and 2 MPVs provide accessible and affordable transport to some of the most vulnerable members of our community. All passengers must have an identified need and meet the criteria of being aged 60 or over, have a disability (mental, physical or learning), suffer from sickness, poverty or have no access to public transport, or who need transport to access training and educational facilities in order to increase their chances of finding paid employment.

At the end of the financial year, Dial A Ride carried out nearly 9,000 passenger journeys compared to 30,000 the year before. Considering the circumstances in which we operated, this is a magnificent achievement. Despite all the restrictions and limitations for travel during the past year, we saw an 8.5% increase in the number of car journeys to hospitals outside the Borough compared to 2019/2020.

We work closely with other local voluntary organisations and providers (Support for Carers, Age UK, Alzheimer's Society, local luncheon clubs, day care centres, churches and support groups) to enable their clients to access and benefit from the wide range of support and services they and many other local charities and organisations provide.

Dial A Ride continues to provide administrative offices for Support for Carers.

#### **Home to School Contracts - North Yorkshire County Council**

We currently hold one SEN home to school contract for Springhead 6th Form School and two for Woodlands Academy which have all been extended to July 2021. The Woodlands Academy contracts are currently part of a large review and new tenders should be published shortly. At this moment in time, we do not know if the Springhead 6th Form contracts will be put out to tender due to a change in policy which will see transport charges introduced for students. Income from these contracts makes the difference between Dial A Ride breaking even or operating at a deficit.

All our drivers and passenger assistants, whether paid or voluntary, do an outstanding job of making sure that every pupil has a safe and enjoyable journey to and from school. They work hard to maintain a good working relationship with the pupils, parents/guardians and schools. Unfortunately, all contracts are awarded on lowest cost basis which does not take into account the quality of the vehicles provided or the professionalism of the drivers and passenger assistants.

#### **MIDAS (Minibus Driver Awareness Scheme) Training**

Tim Lawson is our longstanding MiDAS assessor who provides high quality, affordable minibus driver training to our own drivers in addition to those from other local organisations. However, due to Covid restrictions, no training has been able to take place in the past financial year.

#### **Offices and Meeting Room**

We aim to generate 50% of Dial A Ride's annual rent through hiring out our well-equipped training/meeting room and 2 offices. Although Covid has stopped any meeting room hire taking place, we still have the income from renting out a large office to Support for Carers.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the year ended 31 March 2021**

#### **Funding**

We received just under £3,000 of funding specifically for PPE and sanitising products from several Charitable Trusts. North Yorkshire County Council continued to financially support each passenger journey (for non-contractual journeys only) and agreed to pay at the same amount as in previous years despite the dramatic drop in the number of journeys undertaken. They also paid the full amount for school contracts regardless of whether or not any pupils travelled as long as staff employed on these contracts continued to be employed and paid in full.

Grants and donations are sought for major capital expenditure such as minibuses in order to protect the organisation's long term viability. We continue to work hard to become fully self-sufficient.

#### **Legacies**

We continue to hold a 25% interest in the residuary estate of a long standing passenger Mrs Laura Lamplugh, who died in 2012.

#### **Future Strategy**

To protect capital and reserves in order to enable Dial A Ride to continue with its operations throughout the Covid 19 pandemic and rebuild our capacity post restrictions. Due to the nature of our client group and possible continued social distancing restrictions, this may affect clubs, groups and daycare which all formed a large part of our regular journeys. This in turn would result in an extended timeframe before Dial A Ride reached the same level of income and number of passenger journeys pre Covid 19. This fact must be taken into account for future budgets and overall strategy.

We will continue to strengthen Dial A Ride's ability to provide its essential transport services and maximise opportunities to work with existing and new partners.

We will continue to increase awareness and use of our excellent training/meeting room facilities particularly to grassroots organisations that need an affordable venue.

We will continue to work towards long-term sustainability by reducing overheads and increasing work from contracts, without compromising the excellent service we offer to our individual, fare paying passengers.

We will continue to look for a suitable opportunity for freehold premises to secure our long term sustainability.

#### **Risk Analysis**

The Trustees formally adopted a full Financial Risk Assessment in July 2006. This is updated regularly when new potential risks are identified and appropriate mitigating procedures agreed and put in place.

## Dial A Ride (Scarborough & District)

### Report of the Trustees for the year ended 31 March 2021

#### Reserves Policy

The Trustees acknowledge that unrestricted cash reserves are required to:

- 1 enable Dial A Ride to maintain essential core services for a minimum of 12 months in the event of withdrawal of budgeted income streams or a major shift in the pattern of activities; thereby allowing time to adjust accordingly.
- 2 provide for otherwise unfunded staff related costs such as redundancy, parental leave, extended staff sickness and for unforeseen compliance costs arising from existing or new legislation and regulations.
- 3 provide funds of last resort in the event of unavoidable cost overruns on activities that cannot otherwise be met from restricted funds.
- 4 provide the ability to develop new projects and services including "new project" staff costs.
- 5 seek alternative sources of income and to maintain project continuity in the event of limited short term funding gaps and short term cash flow fluctuations.
- 6 fund additions and renewals to infrastructure and accommodation including minibuses and commitments under leasehold.
- 7 provide funds for end of lease financial commitments.
- 8 provide security of tenure by the purchase of freehold rather than leasehold premises.

The Board of Trustees consider that an adequate level of unrestricted reserves for Dial A Ride is £180,000 which equates to 100% of annual expenditure for 2020/21. This figure does not include new vehicle purchases bought with donations and also excludes redundancy costs plus end of lease commitments and the purchase of freehold premises.

Our operation is capital intensive as our core plant and equipment is the fleet of specially adapted minibuses which we continue to replace and expand to cope with existing and potential workloads. The cost of each vehicle varies according to specification but lies around £38,000 - £70,000. The cost of an electric minibus will be much higher.

Following the withdrawal of the shuttle bus contract, our monthly subscription to Old Mutual Wealth was suspended in October 2017 to reflect our diminishing disposable income. The value of the fund stood at £365,000 at the end of this financial year.

The Board of Trustees' policy is to keep the fleet fresh, reliable and compliant with the needs of our passengers profile and current legislation. A significant reserve is required to exploit our profile and offering in an era of changing opportunities and expectation and this is particularly so when providing for those contemplated by our constitution.

**Dial A Ride (Scarborough & District)**

**Report of the Trustees  
for the year ended 31 March 2021**

**Trustees' responsibilities in relation to the financial statements**

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the company for that period. In preparing the 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;
- 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 that 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 the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the trustees on 14 July 2021 and signed on their behalf by:



**Mr Colin Woodhead  
Chairman**

**Dial A Ride (Scarborough & District)**

**Independent examiner's report to the Trustees of Dial A Ride (Scarborough & District) ('the Company')  
on the accounts of the Charity for the year ended 31 March 2021**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021, which are set out on pages 11 to 21.

**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.



**Mr R D Thorpe FCCA**  
**Chartered Certified Accountant**  
**Fortus North Limited**  
**62/63 Westborough**  
**Scarborough**  
**North Yorkshire**  
**YO11 1TS**

Dial A Ride (Scarborough & District)

Statement of Financial Activities  
for the year ended 31 March 2021

	Notes	Unrestricted General Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
<b>Incoming resources:</b>					
Donations, grants and similar income	2	109,316	40,953	150,269	45,171
Activities in furtherance of the charity's objects	3	81,414	-	81,414	141,681
<b>Total incoming resources</b>		<u>190,730</u>	<u>40,953</u>	<u>231,683</u>	<u>186,852</u>
<b>Resources expended:</b>					
Cost of activities in furtherance of the charity's objects:					
Running costs and maintenance of service	5	58,852	45,222	104,074	128,486
Management and administration	6	108,265	6,091	114,356	123,856
<b>Total resources expended</b>		<u>167,117</u>	<u>51,313</u>	<u>218,430</u>	<u>252,342</u>
<b>Net outgoing resources</b>		23,613	(10,360)	13,253	(65,490)
Total funds brought forward		443,187	113,474	556,661	622,151
<b>Total funds carried forward</b>		<u>466,800</u>	<u>103,114</u>	<u>569,914</u>	<u>556,661</u>

The notes on pages 13 to 18 form an integral part of these financial statements.

Dial A Ride (Scarborough & District)

Balance Sheet  
as at 31 March 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		225,622		287,676
Investments	11		227,000		227,000
			<u>452,622</u>		<u>514,676</u>
<b>Current assets</b>					
Debtors	13	16,799		13,142	
Cash at bank and in hand		105,449		32,133	
		<u>122,248</u>		<u>45,275</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(4,956)</u>		<u>(3,290)</u>	
<b>Net current assets</b>			<u>117,292</u>		<u>41,985</u>
<b>Net assets</b>	15		<u>569,914</u>		<u>556,661</u>
<b>Funds</b>					
Restricted funds	16		103,114		113,474
Unrestricted funds	16		466,800		443,187
<b>Total funds</b>	17		<u>569,914</u>		<u>556,661</u>

The directors' statements required by Sections 475(2) and (3) of the Companies Act 2006 are shown on the following page which forms part of this Balance Sheet.

The notes on pages 13 to 18 form an integral part of these financial statements.

**Dial A Ride (Scarborough & District)**

**Balance Sheet (continued)**

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption from an audit conferred by Section 477 of the Companies Act 2006 relating to the small companies regime ; and
- (b) the members have not requested that the company obtain an audit for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006 ; and
- (c) that we acknowledge our responsibilities for:
  - (1) ensuring that the company keeps accounting records which comply with the requirements of Sections 386 and 387 of the Companies Act 2006 ; and
  - (2) 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 of the Companies Act 2006 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Trustees on \_\_\_\_\_ and signed on their behalf by:



**Mr Colin Woodhead**  
**Chairman**

**Registration number 05233119**

**The notes on pages 13 to 18 form an integral part of these financial statements.**

## Dial A Ride (Scarborough & District)

### Notes to the financial statements for the year ended 31 March 2021

#### 1. Statutory information

Dial A Ride (Scarborough & District) is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the legal and administrative information page.

The presentation currency of the financial statements is the Pound Sterling (£).

The level of rounding used in the financial statements is to the nearest £1.

#### Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows :

##### 1.1. Basis of preparing the financial statements

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

Dial a Ride (Scarborough & District) 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 note(s).

##### 1.2. Incoming resources

###### Donations, grants and similar income

These are recognised in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income and any conditions for receipt are met.

###### Investment income

Investment income is recognised in the Statement of Financial Activities (SOFA) upon receipt.

##### 1.3. Resources expended

Resources expended are recognised in the year in which they are incurred.

Management and administration costs are those incurred in connection with the administration of the charity and with compliance with constitutional and statutory requirements.

Dial A Ride (Scarborough & District)

Notes to the financial statements  
for the year ended 31 March 2021

**1.4. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold improvements	- 4% straight line
Office equipment	- 20% straight line
Motor vehicles	- 15% straight line

**1.5. Investments**

Fixed asset investments are stated at cost less provision for diminution in value.

**1.6. Pensions**

The company operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and amounted to £250 (2020 £253).

**1.7. Restricted and unrestricted funds**

The financial statements distinguish between restricted and unrestricted funds. The former are received from donors and are subject to restrictions on the purposes for which they may be used, but which do not prevent the fund being spent. Unrestricted funds are those where there are no externally imposed restrictions on the purposes for which they may be used.

**2. Donations, grants and similar income**

	Unrestricted General	Restricted	2021 Total	2020 Total
	£	£	£	£
Local authority grant	-	-	-	1,000
NYCC minibus grant	-	30,953	30,953	11,000
Other NYCC grants	21,456	-	21,456	25,960
Government grants	60,701	-	60,701	-
Other minibus appeal donations	-	10,000	10,000	-
Membership fees	775	-	775	1,470
Other donations	26,384	-	26,384	5,741
	<u>109,316</u>	<u>40,953</u>	<u>150,269</u>	<u>45,171</u>

Dial A Ride (Scarborough & District)

Notes to the financial statements  
for the year ended 31 March 2021

3. Activities in furtherance of the charity's objects	Unrestricted General	Restricted	2021 Total	2020 Total
	£	£	£	£
Income from fares, service contracts etc	81,414	-	81,414	141,681
<b>Cost of activities in furtherance of the charity's objects</b>				
4. Investment income	Unrestricted General	Restricted	2021 Total	2020 Total
	£	£	£	£
Bank deposit interest	-	-	-	-
5. Running costs and maintenance of service	Unrestricted General	Restricted	2021 Total	2020 Total
	£	£	£	£
Salaries and pension costs	29,831	-	29,831	34,034
Fuel	1,812	-	1,812	13,558
Motor repairs and servicing	10,008	-	10,008	20,886
Vehicle insurance and licences	9,868	-	9,868	8,405
Depreciation on motor vehicles	7,333	42,191	49,524	56,603
(Profit) / loss on sale of motor vehicles	-	3,031	3,031	(5,000)
	<u>58,852</u>	<u>45,222</u>	<u>104,074</u>	<u>128,486</u>

Dial A Ride (Scarborough & District)

Notes to the financial statements  
for the year ended 31 March 2021

6. Management and administration	Unrestricted	Restricted	2021	2020
	General		Total	Total
	£	£	£	£
Salaries and pension costs	76,463	-	76,463	82,475
Telephone	940	-	940	986
Printing, postage and stationery	966	-	966	1,201
Repairs and renewals	2,381	-	2,381	1,663
Rent and rates	13,549	-	13,549	14,711
Heat and light	2,366	-	2,366	2,033
Insurance	280	-	280	1,537
Accountancy fees	2,503	-	2,503	2,380
Independent Examiner's fee	650	-	650	650
Legal and professional fees	285	-	285	2,378
Travel and subsistence	3	-	3	98
Training costs	510	-	510	680
Cleaning	2,020	-	2,020	600
Advertising	10	-	10	235
Sundries	663	-	663	691
Volunteers' expenses	313	-	313	3,691
Computer and IT costs	2,555	-	2,555	-
Depreciation on office equipment	1,808	-	1,808	1,756
Depreciation on leasehold improvements	-	6,091	6,091	6,091
	<u>108,265</u>	<u>6,091</u>	<u>114,356</u>	<u>123,856</u>

7. Net outgoing resources are stated after charging:	2021	2020
	£	£
Depreciation on motor vehicles	49,524	56,603
Depreciation on office equipment	1,808	1,756
Depreciation on leasehold improvements	6,091	6,091
Accountancy fees	2,503	2,380
Independent Examiner's fee	650	650
Loss on sale of vehicle	3,031	-
	<u>60,576</u>	<u>67,480</u>
<b>and after crediting:</b>		
Profit on sale of vehicle	-	5,000
	<u>-</u>	<u>5,000</u>

**Dial A Ride (Scarborough & District)**

**Notes to the financial statements  
for the year ended 31 March 2021**

**8. Employees**

**Number of employees**

The average monthly number of employees analysed by function was:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Running costs and maintenance of service	3	3
Management and administration	3	3
	<u>6</u>	<u>6</u>

The average monthly number of full-time equivalent employees was 5 (2020 - 5)

No employee earned over £60,000 during the year.

<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	102,681	111,040
Social security costs	3,363	5,216
Pension costs	250	253
	<u>106,294</u>	<u>116,509</u>

**9. Trustees' remuneration**

The members of the Management Committee who are both directors for the purpose of company law and trustees for the purpose of charity law were not remunerated during the year.

During the year there was no Trustee Indemnity insurance purchased (2020 £401).

Dial A Ride (Scarborough & District)

Notes to the financial statements  
for the year ended 31 March 2021

10. Tangible fixed assets

	Leasehold improvements	Office equipment	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2020	152,236	25,373	409,182	586,791
Additions	-	900	-	900
Disposals	-	-	(36,879)	(36,879)
At 31 March 2021	<u>152,236</u>	<u>26,273</u>	<u>372,303</u>	<u>550,812</u>
<b>Depreciation</b>				
At 1 April 2020	66,657	20,827	211,631	299,115
On disposals	-	-	(31,348)	(31,348)
Charge for the year	6,091	1,808	49,524	57,423
At 31 March 2021	<u>72,748</u>	<u>22,635</u>	<u>229,807</u>	<u>325,190</u>
<b>Net book values</b>				
At 31 March 2021	<u>79,488</u>	<u>3,638</u>	<u>142,496</u>	<u>225,622</u>
At 31 March 2020	<u>85,579</u>	<u>4,546</u>	<u>197,551</u>	<u>287,676</u>

11. Fixed asset investments

	Listed investments
<b>Cost</b>	
At 1 April 2020	
At 31 March 2021	227,000
<b>Net book values</b>	
At 31 March 2021	<u>227,000</u>
At 31 March 2020	<u>227,000</u>

13. Fixed asset investments

	2021 £	2020 £
Market valuation of listed investments	<u>367,158</u>	<u>266,097</u>

Dial A Ride (Scarborough & District)

Notes to the financial statements  
for the year ended 31 March 2021

<b>13. Debtors</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Trade debtors	6,399	8,200
	Other debtors	3,105	4,024
	Prepayments	7,295	918
		<u>16,799</u>	<u>13,142</u>
<b>14. Creditors: amounts falling due within one year</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Trade creditors	1,825	635
	Other taxes and social security costs	406	-
	Accruals	2,725	2,655
		<u>4,956</u>	<u>3,290</u>
<b>15. Analysis of net assets between funds</b>	<b>Unrestricted</b>		
	<b>General</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
	163,461	62,161	225,622
	227,000	-	227,000
	81,295	40,953	122,248
	(4,956)	-	(4,956)
	<u>466,800</u>	<u>103,114</u>	<u>569,914</u>
	<b>Net assets as at 31 March 2021</b>		
<b>16. Movement in funds</b>	<b>Unrestricted</b>		
	<b>General</b>	<b>Restricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>
	443,187	113,474	556,661
	23,613	(10,360)	13,253
	<u>466,800</u>	<u>103,114</u>	<u>569,914</u>
	<b>Balance as at 31 March 2021</b>		

Dial A Ride (Scarborough & District)

Notes to the financial statements  
for the year ended 31 March 2021

17. Reconciliation of movements in shareholders' funds	2021	2020
	£	£
Profit/(loss) for the year	13,253	(65,490)
Opening shareholders' funds	556,661	622,151
Closing shareholders' funds	<u>569,914</u>	<u>556,661</u>

18. Company limited by guarantee

The company is limited by guarantee and does not have a share capital.

The liability of the members in the event of the company being liquidated is limited to £1 per member.

