

**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

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

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) 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).

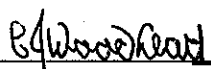
Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the company for that period. In 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 £
Incoming resources:					
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	-
Total incoming resources		<u>216,838</u>	<u>21,171</u>	<u>238,009</u>	<u>231,683</u>
Resources expended:					
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
Total resources expended		<u>204,218</u>	<u>27,261</u>	<u>231,479</u>	<u>218,430</u>
Net outgoing resources		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>
Total funds carried forward		<u>479,420</u>	<u>97,024</u>	<u>576,444</u>	<u>569,914</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	£	£
Fixed assets			
Tangible assets	10	196,043	225,622
Investments	11	227,000	227,000
		<u>423,043</u>	<u>452,622</u>
Current assets			
Debtors	13	19,979	16,799
Cash at bank and in hand		140,766	105,449
		<u>160,745</u>	<u>122,248</u>
Creditors: amounts falling due within one year	14	(7,344)	(4,956)
Net current assets		<u>153,401</u>	<u>117,292</u>
Net assets	15	<u>576,444</u>	<u>569,914</u>
Funds			
Restricted funds	16	97,024	103,114
Unrestricted funds	16	479,420	466,800
Total funds	17	<u>576,444</u>	<u>569,914</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)

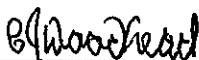
Balance Sheet (continued)

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 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
	98,956	20,171	119,127	104,074

Dial A Ride (Scarborough & District)

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

6. Management and administration	Unrestricted General	Restricted	2022 Total	2021 Total
	£	£	£	£
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>
7. Net outgoing resources are stated after charging:			2022 £	2021 £
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:

	2022 Number	2021 Number
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 (2021 - 5)

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

Employment costs	2022 £	2021 £
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>

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
	£	£	£	£	£
Cost					
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
Depreciation					
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
Net book values					
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
Cost	
At 1 April 2021	
At 31 March 2022	227,000
Net book values	
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

13. Debtors		2022	2021
		£	£
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>
14. Creditors: amounts falling due within one year		2022	2021
		£	£
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>
15. Analysis of net assets between funds	Unrestricted		
	General	Restricted	Total
	£	£	£
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)
Net assets as at 31 March 2022	<u>479,420</u>	<u>97,024</u>	<u>576,444</u>
16. Movement in funds	Unrestricted		
	General	Restricted	
	funds	funds	Total
	£	£	£
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
Balance as at 31 March 2022	<u>479,420</u>	<u>97,024</u>	<u>576,444</u>

Dial A Ride (Scarborough & District)

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

17. Reconciliation of movements in shareholders' funds	2022	2021
	£	£
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.