



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)

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for the Year Ended 31 March 2023**

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Dial A Ride (Scarborough & District)

Reference and Administrative Details for the Year Ended 31 March 2023

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

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

The notes form part of these financial statements

Dial A Ride (Scarborough & District)

Balance Sheet 31 March 2023

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

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	1,044	1,544
	<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	302	124
	<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><u>137,279</u></u>	<u><u>101,874</u></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)	<u>2,748</u>	<u>2,885</u>
	<u><u>3,503</u></u>	<u><u>2,885</u></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 £
Income and endowments from			
Donations and legacies	109,970	21,171	131,141
Charitable activities			
Core activities	104,643	-	104,643
Investment income	124	-	124
Other income	<u>2,101</u>	<u>-</u>	<u>2,101</u>
Total	<u>216,838</u>	<u>21,171</u>	<u>238,009</u>
	Unrestricted fund £	Restricted fund £	Total funds £
Expenditure on			
Charitable activities			
Core activities	<u>204,218</u>	<u>27,261</u>	<u>231,479</u>
NET INCOME	12,620	(6,090)	6,530
Reconciliation of funds			
Total funds brought forward	466,800	103,114	569,914
	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward	<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 £
Cost					
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>
Depreciation					
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>
Net book value					
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 £
Market value			
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>
Historic cost			
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

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

14. Creditors: amounts falling due within one year

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

15. Leasing agreements

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

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

16. Analysis of net assets between funds

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

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 £	2022 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

	1 April 2022 £	Incoming resources £	Resources expended £	Investment Gains/ (losses) £	31 March 2023 £
Unrestricted funds					
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>
Restricted funds					
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

	1 April 2021 £	Incoming resources £	Resources expended £	Investment Gains/ (losses) £	31 March 2022 £
Unrestricted funds					
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>
Restricted funds					
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.