



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)

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for the Year Ended 31 March 2024**

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Dial A Ride (Scarborough & District)

Reference and Administrative Details for the Year Ended 31 March 2024

Trustees	C J Woodhead	Chair
	B Newton	Treasurer
	D C Jeffels	
	P M Bellinger	Resigned 23 April 2024
	P Bridgewood	
	Ms J M Drury	Appointed 12 July 2023
	Mrs V Green	Appointed 14 July 2023
Company secretary	S B Marsh	
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 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 £	2024 Total funds £	2023 Total funds £
Income and endowments from					
Donations and legacies	2	6,839	19,750	26,589	78,364
Charitable activities	4				
Core activities		165,973	-	165,973	137,279
Investment income	3	<u>9,096</u>	<u>-</u>	<u>9,096</u>	<u>4,045</u>
Total		<u>181,908</u>	<u>19,750</u>	<u>201,658</u>	<u>219,688</u>
 Expenditure on					
Raising funds	5	5,852	-	5,852	-
Charitable activities	6				
Core activities		<u>278,651</u>	<u>27,024</u>	<u>305,675</u>	<u>258,152</u>
Total		<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>
 NET INCOME/(EXPENDITURE)		(71,619)	(7,274)	(78,893)	89,821
Transfers between funds	19	<u>121,046</u>	<u>(121,046)</u>	<u>-</u>	<u>-</u>
Net movement in funds		49,427	(128,320)	(78,893)	89,821
 Reconciliation of funds					
Total funds brought forward		<u>532,058</u>	<u>134,207</u>	<u>666,265</u>	<u>576,444</u>
 Total funds carried forward		<u><u>581,485</u></u>	<u><u>5,887</u></u>	<u><u>587,372</u></u>	<u><u>666,265</u></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 £
Fixed assets			
Tangible assets	13	143,844	191,630
Investments	14	334,695	<u>355,285</u>
		478,539	546,915
Current assets			
Debtors	15	26,647	27,689
Cash at bank and in hand		89,588	<u>97,789</u>
		116,235	125,478
Creditors			
Amounts falling due within one year	16	(7,402)	<u>(6,128)</u>
Net current assets		108,833	<u>119,350</u>
Total assets less current liabilities		587,372	<u>666,265</u>
NET ASSETS		587,372	<u>666,265</u>
Funds	19		
Unrestricted funds		581,485	532,058
Restricted funds		5,887	<u>134,207</u>
Total funds		587,372	<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

The notes form part of these financial statements

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>165,973</u>	<u>137,279</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>
Comparatives for charitable activities costs			
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):

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

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

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

	2024	2023
Service provision	4	3
Management and administration	<u>4</u>	<u>3</u>
	<u>8</u>	<u>6</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 £
Income and endowments from			
Donations and legacies	35,799	42,565	78,364
Charitable activities			
Core activities	137,279	-	137,279
Investment income	<u>4,045</u>	<u>-</u>	<u>4,045</u>
Total	<u>177,123</u>	<u>42,565</u>	<u>219,688</u>
Expenditure on			
Charitable activities			
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>
NET INCOME	52,638	37,183	89,821
Reconciliation of funds			
Total funds brought forward	<u>479,420</u>	<u>97,024</u>	<u>576,444</u>
Total funds carried forward	<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 £
Cost					
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>
Depreciation					
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>
Net book value					
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 £
Market value			
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>
Historic cost			
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	9,788	9,123
	<u>26,647</u>	<u>27,689</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	2,600	3,159
	<u>7,402</u>	<u>6,128</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>59,673</u>	<u>74,173</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 £	2024 Total funds £	2023 Total funds £
Fixed assets	143,844	-	143,844	191,630
Investments	334,695	-	334,695	355,285
Current assets	110,348	5,887	116,235	125,478
Current liabilities	(7,402)	-	(7,402)	(6,128)
	<u>581,485</u>	<u>5,887</u>	<u>587,372</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

	1 April 2023 £	Incoming resources £	Resources expended £	Investment gains/(losses) £	Transfers £	31 March 2024 £
Designated funds						
Net unamortised balance of fixed assets purchased from restricted funds	-	-	-	-	80,093	80,093
Minibuses	-	-	-	-	40,953	40,953
Total designated funds	-	-	-	-	121,046	121,046
Unrestricted funds						
General fund	532,058	81,908	(284,503)	30,976	-	460,439
Total unrestricted funds	532,058	81,908	(284,503)	30,976	121,046	581,485
Restricted funds						
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

Comparatives for movement in funds

	1 April 2022 £	Incoming resources £	Resources expended £	Gains/ (losses) £	31 March 2023 £
Unrestricted funds					
General fund	479,420	177,123	(252,770)	128,285	532,058
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
	97,024	42,565	(5,382)	-	34,207

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 £
Income and endowments		
Donations and legacies		
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>
	26,589	78,364
Investment income		
Rents received	4,160	3,743
Income from investment portfolio	4,286	-
Deposit account interest	<u>650</u>	<u>302</u>
	9,096	4,045
Charitable activities		
Provision of transport services	156,526	130,660
Grants - BSOG	<u>7,690</u>	<u>6,619</u>
	164,216	137,279
Other income		
Other income	<u>1,757</u>	<u>-</u>
Total incoming resources	201,658	219,688
Expenditure		
Investment management costs		
Portfolio management	5,852	-
Charitable activities		
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	174,665	142,713

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Dial A Ride (Scarborough & District)

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

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

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