Midsomer Norton & Radstock Dial A Ride

England & Wales · Charity number 1109319

Details

Other names	MIDSOMER NORTON & RADSTOCK DIAL-A-RIDE, MIDSOMER NORTON & RADSTOCK RING & RIDE, Midsomer Norton & Radstock Dial A Ride
Status	Registered
Legal form	Charitable company
Company number	05290277
Registered	2005-05-04
Register	View on the Charity Commission register

Contact

Address	The Hollies High Street Midsomer Norton BA3 2DP
Phone	01761417504
Email	info@dialaridemsn.co.uk

Activities

Objects: TO PROVIDE A COMMUNITY TRANSPORT SERVICE FOR SUCH OF THE INHABITANTS OF MIDSOMER NORTON AND RADSTOCK AND ITS ENVIRONS WHO ARE IN NEED OF SUCH A SERVICE BECAUSE OF AGE, SICKNESS OR DISABILITY (MENTAL OR PHYSICAL), OR POVERTY, OR BECAUSE OF A LACK OF AVAILABILITY OF ADEQUATE AND SAFE PUBLIC PASSENGER SERVICES.

Activities: The Midsomer Norton, Radstock & District Dial-a-Ride is a non-profit organisation which provides a door-to-door Community Transport service to anyone who has difficulty accessing regular Public Transport. This includes the elderly, wheelchair users, young people living in rural areas, those suffering from disability and those with special needs.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities

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Geography

- **Area of benefit:** MIDSOMER NORTON AND RADSTOCK AND ITS ENVIRONS
- Bath And North East Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£252,038	£288,043	-	-
2024-03-31	£264,958	£277,083	-	-
2023-03-31	£218,339	£243,296	-	-
2022-03-31	£192,939	£182,136	-	-
2021-03-31	£180,380	£139,703	-	-

Trustees

Name	Role	Appointed
Tim Jennings	Chair	2025-05-19
Amanda Diegutis		2026-02-10
Carol Diegutis		2025-10-01
JAYNE BOND		2021-08-11
Jennie cook		2024-09-23
Margaret Ashman		2019-04-01
PHYLLIS GAY		

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Midsomer Norton & Radstock Dial A Ride

England & Wales - Charity number 1109319

Accounts

Midsomer Norton & Radstock Dial A Ride

Charity No. 1109319

Company No. 05290277

Trustees' Report and Unaudited Accounts

31 March 2025

Midsomer Norton & Radstock Dial A Ride
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Midsomer Norton & Radstock Dial A Ride
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05290277

Charity No. 1109319

Registered Office

The Hollies
High Street
Midsomer Norton
RADSTOCK
BA3 2DP

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

M. Ashman
J. Bond
P. Gay
S.J. Steel
T Jennings
J Cook

Accountants

AFE Accountants Limited
Building 3,
North London Business Park,
New Southgate,
London
N11 1GN

OBJECTIVES AND ACTIVITIES

The charity's objectives are to provide a community transport service for those inhabitants of Midsomer Norton, Radstock and the surrounding rural areas, who need a door-to-door transport service because they are unable to access conventional public transport because of age, sickness, disability, poverty or rural isolation.This service is provided by way of a flexible, on-demand service using a small fleet of modern low-floor minibuses. Journeys are booked in advance by the passengers, enabling the company to provide tailor-made transport from home to destination.
A larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A larger charity must provide an explanation for how the achievement of its aims will further its legal purposes...

A larger charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A larger charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A larger charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

ACHIEVEMENTS AND PERFORMANCE

The company provides its services throughout the geographical area extending from Nempnett Thrubwell in the west to Hinton Charterhouse in the east and from Norton Malreward in the north to Norton Radstock in the south.

The company currently has six accessible vehicles, which enables it to continue to provide a high level of service in accordance with its main objectives.

A larger charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A larger charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A larger charity must provide an explanation of any material expenditure occurred to raise income in the future...

A larger charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

FINANCIAL REVIEW

The company made a loss this year due to the less receipt of operating grants throughout the period combined with more costs due to high demand for services. One Vehicle was sold in June 2024, and no new vehicle was purchased.

PLANS FOR FUTURE PERIODS

The company would like to purchase a new vehicle if funding was acquired to help reduce maintenance costs and to enhance customer experience.

A larger charity report should explain the trustee's perspective of the future direction of the charity...

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee. Overall responsibility for the company rests with the trustees. A small number of administrative staff are employed to maintain the day-to-day running of the charity's activities.

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. The Trustees 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 above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P. Gay

Trustee

31 March 2025

Midsomer Norton & Radstock Dial A Ride
Independent Examiners Report

Independent Examiner's Report to the trustees of Midsomer Norton & Radstock Dial A Ride

I report to the charity trustees on my examination of the financial statements of Midsomer Norton & Radstock Dial A Ride for the year ended 31 March 2025.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Rana Aslam FCCA
AFE Accountants Limited
Building 3,
North London Business Park,
New Southgate,
London
N11 1GN
31 March 2025

Midsomer Norton & Radstock Dial A Ride
Statement of Financial Activities

for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	4	189,238	189,238	166,189
Charitable activities	5	61,548	61,548	96,568
Investments	6	1,252	1,252	2,201
Total		252,038	252,038	264,958
Expenditure on:				
Charitable activities	7	215,919	215,919	178,495
Other	8	72,124	72,124	98,588
Total		288,043	288,043	277,083
Net gains on investments		-	-	-
Net expenditure	9	(36,005)	(36,005)	(12,125)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(36,005)	(36,005)	(12,125)
Other gains and losses				
Net movement in funds		(36,005)	(36,005)	(12,125)
Reconciliation of funds:				
Total funds brought forward		166,246	166,246	178,371
Total funds carried forward		130,241	130,241	166,246

Midsomer Norton & Radstock Dial A Ride
Summary Income and Expenditure Account

for the year ended 31 March 2025

	2025 £	2024 £
Income	250,786	262,757
Interest and investment income	1,252	2,201
Gross income for the year	252,038	264,958
Expenditure	262,155	251,156
Depreciation and charges for impairment of fixed assets	25,888	25,927
Total expenditure for the year	288,043	277,083
Net expenditure before tax for the year	(36,005)	(12,125)
Net expenditure for the year	(36,005)	(12,125)

Midsomer Norton & Radstock Dial A Ride
Balance Sheet

at 31 March 2025

Company No. 05290277

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	11	59,570	100,291
		59,570	100,291
Current assets			
Debtors	12	8,621	10,096
Cash at bank and in hand		66,756	63,356
		75,377	73,452
Creditors: Amount falling due within one year	13	(4,706)	(7,497)
Net current assets		70,671	65,955
Total assets less current liabilities		130,241	166,246
Net assets excluding pension asset or liability		130,241	166,246
Total net assets		130,241	166,246
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		130,241	166,246
		130,241	166,246
Reserves	14		
Total funds		130,241	166,246

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2025

And signed on its behalf by:

M. Ashman
Trustee
31 March 2025

Midsomer Norton & Radstock Dial A Ride
Statement of Cash flows

for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(36,005)	(12,125)
Adjustments for:		
Depreciation of property, plant and equipment	20,737	25,927
Loss on disposal of tangible fixed assets	5,151	-
Dividends, interest and rents from investments	(1,252)	(2,201)
Decrease in trade and other receivables	1,475	7,540
(Decrease)/Increase in trade and other payables	(2,791)	418
Net cash (used in)/provided by operating activities	(12,685)	19,559
Cash flows from investing activities		
Proceeds from sales of property, plant and equipment	15,600	942
Payments for property, plant and equipment	(766)	(35,611)
Dividends, interest and rents from investments	1,252	2,201
Net cash from/(used in) investing activities	16,086	(32,468)
Net cash from financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	3,401	(12,909)
Cash and cash equivalents at the beginning of the year	63,356	74,250
Cash and cash equivalents at the end of the year	66,757	61,341
Components of cash and cash equivalents		
Cash and bank balances	66,756	63,356
	66,756	63,356

Midsomer Norton & Radstock Dial A Ride
Notes to the Accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

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.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Midsomer Norton & Radstock Dial A Ride
Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor vehicles	25% reducing balance
Fixtures, fittings and equipment	25% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

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

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024	Total funds 2024
	£	£
Income and endowments from:		
Donations and legacies	166,189	166,189
Charitable activities	96,568	96,568
Investments	2,201	2,201
Total	264,958	264,958
Expenditure on:		
Charitable activities	178,495	178,495
Other	98,588	98,588
Total	277,083	277,083
Net income	(12,125)	(12,125)
Net income before other gains/(losses)	(12,125)	(12,125)
Other gains and losses:		
Net movement in funds	(12,125)	(12,125)
Reconciliation of funds:		
Total funds brought forward	178,372	178,372
Total funds carried forward	166,247	166,247

4 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Grants and donations	189,238	189,238	166,189
	189,238	189,238	166,189

5 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Dial-A-Ride services	60,329	60,329	94,539
Christmas meal	1,219	1,219	2,029
	61,548	61,548	96,568

6 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Interest receivable	1,252	1,252	2,201
	1,252	1,252	2,201

7 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Expenditure on charitable activities			
Dial-A-Ride services	214,313	214,313	176,894
Christmas meal	1,606	1,606	1,601
Governance costs			
	215,919	215,919	178,495

8 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Advertising	-	-	402
Employee costs	31,534	31,534	55,071
Motor and travel costs	440	440	931
Premises costs	3,043	3,043	5,336
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	25,888	25,888	25,927
General administrative costs	9,539	9,538	9,488
Legal and professional costs	1,680	1,680	1,433
	72,124	72,124	98,588

9 Net expenditure before transfers

	2025	2024
This is stated after charging:	£	£
Depreciation of owned fixed assets	20,737	25,927

10 **Staff costs**

	2025	2024
Salaries and wages	20,695	46,028
Social security costs	7,740	6,429
Pension costs	3,099	2,277
	31,534	54,734

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

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

	2025 Number	2024 Number
Administration	3	2
Driving	12	9
	15	11

11 **Tangible fixed assets**

	Motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£
Cost or revaluation			
At 1 April 2024	235,370	27,269	262,639
Additions	-	766	766
Disposals	(30,795)	-	(30,795)
At 31 March 2025	204,575	28,035	232,610
Depreciation and impairment			
At 1 April 2024	139,224	23,123	162,347
Depreciation charge for the year	19,525	1,212	20,737
Disposals	(10,044)	-	(10,044)
At 31 March 2025	148,705	24,335	173,040
Net book values			
At 31 March 2025	55,870	3,700	59,570
At 31 March 2024	96,146	4,146	100,292

12 **Debtors**

	2025	2024
	£	£
Trade debtors	-	324
VAT recoverable	2,543	2,987
Prepayments and accrued income	6,078	6,785
	8,621	10,096

13 **Creditors:**
amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	2,586	3,494
Other creditors	623	508
Accruals	1,497	3,495
	4,706	7,497

14 **Movement in funds**

	At 1 April 2024	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2025
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	166,246	252,038	(288,043)	130,241
Total funds	166,246	252,038	(288,043)	130,241

15 **Analysis of net assets between funds**

	Unrestricted funds	Total
	£	£
Fixed assets	59,570	59,570
Net current assets	70,671	70,671
	130,241	130,241

16 **Reconciliation of net debt**

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	63,356	3,400	66,756
	63,356	3,400	66,756
Net debt	63,356	3,400	66,756

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025 Land and buildings £	2025 Other £	2024 Land and buildings £	2024 Other £
Operating leases with expiry date:				

Pension commitments

	2025 £	2024 £
The pension cost charge to the company amounted to:	3,099	2,277

18 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Midsomer Norton & Radstock Dial A Ride
Detailed Statement of Financial Activities

for the year ended 31 March 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
Grants and donations	189,238	189,238	166,189
	189,238	189,238	166,189
Charitable activities			
Dial-A-Ride services	60,329	60,329	94,539
Christmas meal	1,219	1,219	2,029
	61,548	61,548	96,568
Investments			
Interest receivable	1,252	1,252	2,201
	1,252	1,252	2,201
Total income and endowments	252,038	252,038	264,958
Expenditure on:			
Charitable activities			
Dial-A-Ride services	214,313	214,313	176,894
Christmas meal	1,606	1,606	1,601
	215,919	215,919	178,495
Total of expenditure on charitable activities	211,654	211,654	178,495
Other expenditure			
Advertising	-	-	402
	-	-	402
Employee costs			
Salaries/wages	20,695	20,695	46,028
Employer's NIC	7,740	7,740	6,429
Pension costs	3,099	3,099	2,277
Staff entertainment	-	-	70
Staff training	-	-	267
	31,534	31,534	55,071
Motor and travel costs			
Vehicles - General costs	354	354	-
Travel and subsistence	86	86	931
	440	440	931
Premises costs			
Rent	3,043	3,043	5,336
	3,043	3,043	5,336
General administrative costs, including depreciation and amortisation			

Depreciation of Motor vehicles	-	-	24,744
Depreciation of Fixtures, fittings and equipment	20,737	20,737	1,183
Loss on disposal of tangible fixed assets	5,151	5,151	-
Bank charges	659	659	602
Equipment repairs and maintenance	-	-	461
General insurances	744	744	748
Postage and couriers	-	-	42
Software, IT support and related costs	2,398	2,398	2,762
Stationery and printing	978	978	1,303
Subscriptions	457	457	390
Sundry expenses	2,164	2,164	1,569
Telephone, fax and broadband	2,139	2,139	1,611
	35,427	35,427	35,415
Legal and professional costs			
Accountancy and bookkeeping	1,530	1,530	1,433
Consultancy fees	150	150	-
	1,680	1,680	1,433
Total of expenditure of other costs	71,629	71,629	98,588
Total expenditure	288,043	288,043	277,083
Net gains on investments	-	-	-
Net expenditure	(36,005)	(36,005)	(12,125)
Net expenditure before other gains/(losses)	(36,005)	(36,005)	(12,125)
Other Gains	-	-	-
Net movement in funds	(36,005)	(36,005)	(12,125)
Reconciliation of funds:			
Total funds brought forward	166,246	166,246	178,371
Total funds carried forward	130,241	130,241	166,246

Midsomer Norton & Radstock Dial A Ride

England & Wales - Charity number 1109319

Accounts

Midsomer Norton & Radstock Dial A Ride

Charity No. 1109319

Company No. 05290277

Trustees' Report and Unaudited Accounts

31 March 2024

Midsomer Norton & Radstock Dial A Ride
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Midsomer Norton & Radstock Dial A Ride
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05290277

Charity No. 1109319

Registered Office

The Hollies
High Street
Midsomer Norton
RADSTOCK
BA3 2DP

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

M. Ashman
J. Bond
E.H. Brown
R. Chivers
J. Dando
P. Gay
S.J. Steel
T. Jennings
J. Fackrell

Accountants

Incisive Accounting Limited
52 Grosvenor Gardens
London
SW1W 0AU

OBJECTIVES AND ACTIVITIES

The charity's objectives are to provide a community transport service for those inhabitants of Midsomer Norton, Radstock and the surrounding rural areas, who are in need of a door-to-door transport service because they are unable to access conventional public transport because of age, sickness, disability, poverty or rural isolation.

This service is provided by way of a flexible, on-demand service using a small fleet of modern low-floor minibuses. Journeys are booked in advance by the passenger enabling the company to provide tailor-made transport from home to destination.

Midsomer Norton & Radstock Dial A Ride
Trustees Annual Report

A larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A larger charity must provide an explanation how the achievement of its aims will further its legal purposes...

A larger charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A larger charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A larger charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

ACHIEVEMENTS AND PERFORMANCE

The company provides its services throughout the geographical area extending from Nempnett Thrubwell in the west to Hinton Charterhouse in the east and from Norton Malreward in the north to Norton Radstock in the south.

The company currently has six accessible vehicles, which enables it to continue to provide a high level of service in accordance with its main objectives.

A larger charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A larger charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A larger charity must provide an explanation of any material expenditure occurred to raise income in the future...

A larger charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

FINANCIAL REVIEW

The company has made a loss this year due to the less receipt of operating grants throughout the period combined with more costs due to high demand for services . In addition to this, ongoing payroll costs were increased as the number of drivers were increased. No vehicle was sold during the year and a new vehicle was purchased in January.

PLANS FOR FUTURE PERIODS

Since the new vehicle is purchased, the company should bring more revenue which will enable the company to maintain the existing service and continue to meet demand.

A larger charity's report should explain the trustees perspective of the future direction of the charity...

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee. Overall responsibility for the company rests with the trustees. A small number of administrative staff are employed to maintain the day-to-day running of the charity's activities.

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. The Trustees 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.

Midsomer Norton & Radstock Dial A Ride
Trustees Annual Report

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P. Gay
Trustee
24 July 2024

Angela Gay (Mrs)

Independent Examiner's Report to the trustees of Midsomer Norton & Radstock Dial A Ride

I report to the charity trustees on my examination of the financial statements of Midsomer Norton & Radstock Dial A Ride 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCA, which is one of the listed bodies.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Yasar Khan FCA
Incisive Accounting Limited
52 Grosvenor Gardens
London

SW1W 0AU
24 July 2024

Midsomer Norton & Radstock Dial A Ride
Statement of Financial Activities

for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	4	1,66,189	1,66,189	1,33,752
Charitable activities	5	96,568	96,568	83,097
Investments	6	2,201	2,201	1,490
Total		2,64,958	2,64,958	2,18,339
Expenditure on:				
Charitable activities	7	1,78,495	1,78,495	1,55,373
Other	8	98,588	98,588	87,923
Total		2,77,083	2,77,083	2,43,296
Net gains on investments		-	-	-
Net expenditure	9	(12,125)	(12,125)	(24,957)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(12,125)	(12,125)	(24,957)
Other gains and losses				
Net movement in funds		(12,125)	(12,125)	(24,957)
Reconciliation of funds:				
Total funds brought forward		178,372	178,372	2,03,329
Total funds carried forward		1,66,247	1,66,247	1,78,372

Midsomer Norton & Radstock Dial A Ride
Summary Income and Expenditure Account
for the year ended 31 March 2024

	2024 £	2023 £
Income	2,62,757	2,16,849
Interest and investment income	2,201	1,490
Gross income for the year	2,64,958	2,18,339
Expenditure	2,51,156	2,20,479
Depreciation and charges for impairment of fixed assets	25,927	22,817
Total expenditure for the year	2,77,083	2,43,296
Net expenditure before tax for the year	(12,125)	(24,957)
Net expenditure for the year	(12,125)	(24,957)

Midsomer Norton & Radstock Dial A Ride
Balance Sheet

at 31 March 2024

Company No. 05290277

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	11	1,00,291	91,549
		1,00,291	91,549
Current assets			
Debtors	12	10,096	17,636
Cash at bank and in hand		63,356	74,250
		73,452	91,886
Creditors: Amount falling due within one year	13	(7,497)	(5,063)
Net current assets		65,955	86,823
Total assets less current liabilities		1,66,246	1,78,372
Net assets excluding pension asset or liability		1,66,246	1,78,372
Total net assets		1,66,246	1,78,372
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		1,66,246	178,372
		1,66,246	178,372
Reserves	14		
Total funds		1,66,246	178,372

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 24 July 2024

And signed on its behalf by:

M. Ashman
Trustee
24 July 2024

Midsomer Norton & Radstock Dial A Ride
Notes to the Accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

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.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Midsomer Norton & Radstock Dial A Ride
Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor vehicles	25% reducing balance
Fixtures, fittings and equipment	25% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

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

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Income and endowments from:			
Donations and legacies	1,33,752	-	1,33,752
Charitable activities	83,097	-	83,097
Investments	1,490	-	1,490
Total	2,18,339	-	2,18,339
Expenditure on:			
Charitable activities	1,55,373	-	1,55,373
Other	87,923	-	87,923
Total	2,43,296	-	2,43,296
Net income	(24,957)	-	(24,957)
Net income before other gains/(losses)	(24,957)	-	(24,957)
Other gains and losses:			
Net movement in funds	(24,957)	-	(24,957)
Reconciliation of funds:			
Total funds brought forward	1,82,464	20,865	2,03,329
Total funds carried forward	1,57,507	20,865	1,78,372

4 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Grants and donations	1,66,189	1,66,189	1,33,752
	1,66,189	1,66,189	1,33,752

5 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Dial-A-Ride services	94,539	94,539	81,823
Christmas meal	2,029	2,029	1,274
	96,568	96,568	83,097

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Interest receivable	2,201	2,201	1,490
	2,201	2,201	1,490

7 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Expenditure on charitable activities			
Dial-A-Ride services	1,76,894	1,76,894	1,54,090
Christmas meal	1,601	1,601	1,283
Governance costs			
	1,78,495	1,78,495	1,55,373

8 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Advertising	402	402	254
Employee costs	55,071	55,071	52,574
Motor and travel costs	931	931	1,367
Premises costs	5,336	5,336	1,511
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	25,927	25,927	22,817
General administrative costs	9,488	9,488	7,960
Legal and professional costs	1,433	1,433	1,440
	98,588	98,588	87,923

9 Net expenditure before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	25,927	22,817

10 Staff costs

	2024	2023
Salaries and wages	46,028	44,189
Social security costs	6,429	5,711
Pension costs	2,277	2,674
	54,734	52,574

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

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

	2024 Number	2023 Number
Administration	2	2
Driving	9	8
	11	10

11 Tangible fixed assets

	Motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£
Cost or revaluation			
At 1 April 2023	2,70,341	25,833	2,96,174
Additions	34,175	1,436	35,611
Disposals	(69,146)	-	(69,146)
At 31 March 2024	2,35,370	27,269	2,62,639
Depreciation and impairment			
At 1 April 2023	1,82,684	21,941	2,04,625
Depreciation charge for the year	24,744	1,183	25,927
Disposals	(68,204)	-	(68,204)
At 31 March 2024	1,39,224	23,124	1,62,348
Net book values			
At 31 March 2024	96,146	4,145	1,00,291
At 31 March 2023	87,657	3,892	91,549

12 Debtors

	2024	2023
	£	£
Trade debtors	324	410
VAT recoverable	2,987	8,135
Prepayments and accrued income	6,785	9,091
	10,096	17,636

Midsomer Norton & Radstock Dial A Ride
Notes to the Accounts

13 **Creditors:**

amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security	3,494	2,950
Other creditors	508	634
Accruals	3,495	1,479
	7,497	5,063

14 **Movement in funds**

	At 1 April 2023	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2024
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	178,372	2,64,958	(2,77,083)	1,66,246
Total funds	178,372	2,64,958	(2,77,083)	1,66,246

15 **Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	99,063	1,228	1,00,291
Net current assets	65,955	-	65,955
	1,65,018	1,228	1,66,246

16 **Reconciliation of net debt**

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	74,250	(10,894)	63,356
	74,250	(10,894)	63,356
Net debt	74,250	(10,894)	63,356

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings £	2024 Other £	2023 Land and buildings £	2023 Other £
Operating leases with expiry date:				

Pension commitments

	2024 £	2023 £
The pension cost charge to the company amounted to:	2,277	2,674

18 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Midsomer Norton & Radstock Dial A Ride
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Grants and donations	1,66,189	1,66,189	1,33,752
	1,66,189	1,66,189	1,33,752
Charitable activities			
Dial-A-Ride services	94,539	94,539	81,823
Christmas meal	2,029	2,029	1,274
	96,568	96,568	83,097
Investments			
Interest receivable	2,201	2,201	1,490
	2,201	2,201	1,490
Total income and endowments	2,64,958	2,64,958	2,18,339
Expenditure on:			
Charitable activities			
Dial-A-Ride services	1,76,894	1,76,894	1,54,090
Christmas meal	1,601	1,601	1,283
	1,78,495	1,78,495	1,55,373
Total of expenditure on charitable activities	1,78,495	1,78,495	1,55,373
Other expenditure			
Advertising	402	402	254
	402	402	254
Employee costs			
Salaries/wages	46,028	46,028	44,189
Employer's NIC	6,429	6,429	5,711
Pension costs	2,277	2,277	2,674
Staff entertainment	70	70	-
Staff training	267	267	-
	55,071	55,071	52,574
Motor and travel costs			
Travel and subsistence	931	931	1,367
	931	931	1,367
Premises costs			
Rent	5,336	5,336	1,511
	5,336	5,336	1,511
General administrative costs, including depreciation and amortisation			
Depreciation of Motor vehicles	24,744	24,744	21,520

Midsomer Norton & Radstock Dial A Ride
Detailed Statement of Financial Activities

Depreciation of Fixtures, fittings and equipment	1,183	1,183	1,297
Bank charges	602	602	591
Equipment repairs and maintenance	461	461	558
General insurances	748	748	582
Postage and couriers	42	42	85
Software, IT support and related costs	2,762	2,762	2,543
Stationery and printing	1,303	1,303	978
Subscriptions	390	390	15
Sundry expenses	1,569	1,569	1,500
Telephone, fax and broadband	1,611	1,611	1,108
	35,415	35,415	30,777
Legal and professional costs			
Audit/Independent examination fees	-	-	660
Accountancy and bookkeeping	1,433	1,433	780
	1,433	1,433	1,440
Total of expenditure of other costs	98,588	98,588	87,923
Total expenditure	2,77,083	2,77,083	2,43,296
Net gains on investments	-	-	-
Net expenditure	(12,125)	(12,125)	(24,957)
Net expenditure before other gains/(losses)	(12,125)	(12,125)	(24,957)
Other Gains	-	-	-
Net movement in funds	(12,125)	(12,125)	(24,957)
Reconciliation of funds:			
Total funds brought forward	178,372	178,372	2,03,329
Total funds carried forward	1,66,247	1,66,247	1,78,372

Midsomer Norton & Radstock Dial A Ride

England & Wales - Charity number 1109319

Accounts

Midsomer Norton & Radstock Dial A Ride

Charity No. 1109319

Company No. 05290277

Trustees' Report and Unaudited Accounts

31 March 2023

Midsomer Norton & Radstock Dial A Ride
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Midsomer Norton & Radstock Dial A Ride
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05290277

Charity No. 1109319

Registered Office

The Hollies
High Street
Midsomer Norton
RADSTOCK
BA3 2DP

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

M. Ashman
J. Bond
E.H. Brown
R. Chivers
J. Dando
P. Gay
S.J. Steel

Accountants

Incisive Accounting Limited
52 Grosvenor Gardens
London
SW1W 0AU

OBJECTIVES AND ACTIVITIES

The charity's objectives are to provide a community transport service for those inhabitants of Midsomer Norton, Radstock and the surrounding rural areas, who are in need of a door-to-door transport service because they are unable to access conventional public transport because of age, sickness, disability, poverty or rural isolation.
This service is provided by way of a flexible, on-demand service using a small fleet of modern low-floor minibuses. Journeys are booked in advance by the passenger enabling the company to provide tailor-made transport from home to destination.

ACHIEVEMENTS AND PERFORMANCE

Midsomer Norton & Radstock Dial A Ride
Trustees Annual Report

The company provides its services throughout the geographical area extending from Nempnett Thrubwell in the west to Hinton Charterhouse in the east and from Norton Malreward in the north to Norton Radstock in the south.

The company currently has six accessible vehicles, which enables it to continue to provide a high level of service in accordance with its main objectives.

FINANCIAL REVIEW

The company has made a loss this year due to the less receipt of operating grants throughout the period combined with more costs due to high demand for services . In addition to this, ongoing payroll costs were increased as the number of drivers were increased. No vehicle was sold during the year and a new vehicle was purchased in January.

PLANS FOR FUTURE PERIODS

Since the new vehicle is purchased, the company should bring more revenue which will enable the company to maintain the existing service and continue to meet demand.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee. Overall responsibility for the company rests with the trustees. A small number of administrative staff are employed to maintain the day-to-day running of the charity's activities.

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. The Trustees 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 above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P. Gay
Trustee
22 November 2023



Midsomer Norton & Radstock Dial A Ride
Independent Examiners Report

Independent Examiner's Report to the trustees of Midsomer Norton & Radstock Dial A Ride

I report to the charity trustees on my examination of the financial statements of Midsomer Norton & Radstock Dial A Ride 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Yasar Khan FCA
Incisive Accounting Limited
52 Grosvenor Gardens
London

SW1W 0AU
22 November 2023

Midsomer Norton & Radstock Dial A Ride
Statement of Financial Activities

for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	4	133,752	-	133,752	131,049
Charitable activities	5	83,097	-	83,097	64,854
Investments	6	1,490	-	1,490	36
Total		218,339	-	218,339	195,939
Expenditure on:					
Charitable activities	7	155,373	-	155,373	97,991
Other	8	87,923	-	87,923	86,101
Total		243,296	-	243,296	184,092
Net gains on investments		-	-	-	-
Net (expenditure)/income	9	(24,957)	-	(24,957)	11,847
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(24,957)	-	(24,957)	11,847
Other gains and losses					
Net movement in funds		(24,957)	-	(24,957)	11,847
Reconciliation of funds:					
Total funds brought forward		182,464	20,865	203,329	191,482
Total funds carried forward		157,507	20,865	178,372	203,329

Midsomer Norton & Radstock Dial A Ride
Summary Income and Expenditure Account
for the year ended 31 March 2023

	2023 £	2022 £
Income	216,849	195,903
Interest and investment income	1,490	36
Gross income for the year	218,339	195,939
Expenditure	220,479	160,354
Depreciation and charges for impairment of fixed assets	22,817	23,738
Total expenditure for the year	243,296	184,092
Net (expenditure)/income before tax for the year	(24,957)	11,847
Net (expenditure)/income for the year	(24,957)	11,847

Midsomer Norton & Radstock Dial A Ride
Balance Sheet

at 31 March 2023

Company No. 05290277	**Notes**	**2023**	**2022**
		£	**£**
Fixed assets			
Tangible assets	11	91,549	83,572
		91,549	83,572
Current assets			
Debtors	12	17,636	17,397
Cash at bank and in hand		74,250	106,464
		91,886	123,861
Creditors: Amount falling due within one year	13	(5,063)	(4,104)
Net current assets		86,823	119,757
Total assets less current liabilities		178,372	203,329
Net assets excluding pension asset or liability		178,372	203,329
Total net assets		178,372	203,329
The funds of the charity			
Restricted funds	14		
Restricted income funds		20,865	20,865
		20,865	20,865
Unrestricted funds	14		
General funds		157,507	182,464
		157,507	182,464
Reserves	14		
Total funds		178,372	203,329

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 22 November 2023

And signed on its behalf by:

M. Ashman
Trustee
22 November 2023

Midsomer Norton & Radstock Dial A Ride
Notes to the Accounts

for the year ended 31 March 2023

1 **Accounting policies**

Basis of preparation

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.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Midsomer Norton & Radstock Dial A Ride
Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor vehicles	25% reducing balance
Fixtures, fittings and equipment	25% reducing balance

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Dedicated Reserve Fund

3 months trading monies required for emergencies – i.e. if funding is pulled and everyone needs to be given notice, the charity should have enough time to source other funding or options

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 **Company status**

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

3 **Statement of Financial Activities - prior year**

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Income and endowments from:			
Donations and legacies	128,049	3,000	131,049
Charitable activities	64,854	-	64,854
Investments	36	-	36
Total	192,939	3,000	195,939
Expenditure on:			
Charitable activities	97,991	-	97,991
Other	84,145	1,956	86,101
Total	182,136	1,956	184,092
Net income	10,803	1,044	11,847
Net income before other gains/(losses)	10,803	1,044	11,847
Other gains and losses:			
Net movement in funds	10,803	1,044	11,847
Reconciliation of funds:			
Total funds brought forward	171,661	19,821	191,482
Total funds carried forward	182,464	20,865	203,329

Midsomer Norton & Radstock Dial A Ride
Notes to the Accounts

4 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Grants and donations	133,752	133,752	131,049
	133,752	133,752	131,049

5 Income from charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Dial-A-Ride services	81,823	81,823	64,854
Christmas meal	1,274	1,274	-
	83,097	83,097	64,854

6 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Interest receivable	1,490	1,490	36
	1,490	1,490	36

7 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Expenditure on charitable activities			
Dial-A-Ride services	154,090	154,090	97,991
Christmas meal	1,283	1,283	-
Governance costs			
	155,373	155,373	97,991

8 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Advertising	254	254	31
Employee costs	52,574	52,574	52,158
Motor and travel costs	1,367	1,367	358
Premises costs	1,511	1,511	2,403
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	22,817	22,817	23,738
General administrative costs	7,960	7,960	5,721
Legal and professional costs	1,440	1,440	1,692
	87,923	87,923	86,101

9 Net (expenditure)/income before transfers

	2023	2022
This is stated after charging:	£	£
Depreciation of owned fixed assets	22,817	23,738

10 Staff costs

	2023	2022
Salaries and wages	44,189	48,081
Social security costs	5,711	2,634
Pension costs	2,674	983
	52,574	51,698

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

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

	2023 Number	2022 Number
Administration	2	2
Driving	8	6
	10	8

11 **Tangible fixed assets**

	Motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£
Cost or revaluation			
At 1 April 2022	239,546	25,833	265,379
Additions	30,795	-	30,795
At 31 March 2023	270,341	25,833	296,174
Depreciation and impairment			
At 1 April 2022	161,163	20,644	181,807
Depreciation charge for the year	21,521	1,297	22,818
At 31 March 2023	182,684	21,941	204,625
Net book values			
At 31 March 2023	87,657	3,892	91,549
At 31 March 2022	78,383	5,189	83,572

12 **Debtors**

	2023	2022
	£	£
Trade debtors	410	470
VAT recoverable	8,135	2,402
Other debtors	-	1,136
Prepayments and accrued income	9,091	13,389
	17,636	17,397

13 **Creditors:**
amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	345
Other taxes and social security	2,950	1,836
Other creditors	634	475
Accruals	1,479	1,448
	5,063	4,104

14 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2023
		£	£	£
Restricted funds:				
Restricted income funds:				
Restricted fund	20,865	-	-	20,865
Total	20,865	-	-	20,865
Unrestricted funds:				
General funds	182,464	218,339	(243,296)	157,507
Total funds	203,329	218,339	(243,296)	178,372

Purposes and restrictions in relation to the funds:
Restricted funds:
Restricted fund — Grants received for specific purposes and assets acquired with those funds.

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	90,321	1,228	91,549
Net current assets	86,823	-	86,823
	177,144	1,228	178,372

16 Reconciliation of net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash and cash equivalents	106,464	(32,214)	74,250
	106,464	(32,214)	74,250
Net debt	106,464	(32,214)	74,250

17 **Commitments**

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings £	2023 Other £	2022 Land and buildings £	2022 Other £
Operating leases with expiry date:				

Pension commitments

	2023 £	2022 £
The pension cost charge to the company amounted to:	2,674	983

18 **Related party disclosures**

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Midsomer Norton & Radstock Dial A Ride
Detailed Statement of Financial Activities

for the year ended 31 March 2023

	Unrestricted funds 2023 £	2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Grants and donations	133,752	-	133,752	131,049
	133,752	-	133,752	131,049
Charitable activities				
Dial-A-Ride services	81,823	-	81,823	64,854
Christmas meal	1,274	-	1,274	-
	83,097	-	83,097	64,854
Investments				
Interest receivable	1,490	-	1,490	36
	1,490	-	1,490	36
Total income and endowments	218,339	-	218,339	195,939
Expenditure on:				
Charitable activities				
Dial-A-Ride services	154,090	-	154,090	97,991
Christmas meal	1,283	-	1,283	-
	155,373	-	155,373	97,991
Total of expenditure on charitable activities	155,373	-	155,373	97,991
Other expenditure				
Advertising	254	-	254	31
	254	-	254	31
Employee costs				
Salaries/wages	44,189	-	44,189	48,081
Employer's NIC	5,711	-	5,711	2,634
Pension costs	2,674	-	2,674	983
Staff training	-	-	-	460
	52,574	-	52,574	52,158
Motor and travel costs				
Travel and subsistence	1,367	-	1,367	358
	1,367	-	1,367	358
Premises costs				
Rent	1,511	-	1,511	2,747
Other premises costs	-	-	-	(344)
	1,511	-	1,511	2,403
General administrative costs, including depreciation and amortisation				
Depreciation of Motor vehicles	21,520	-	21,520	22,088

Midsomer Norton & Radstock Dial A Ride
Detailed Statement of Financial Activities

Depreciation of Fixtures, fittings and equipment	1,297	-	1,297	1,650
Bank charges	591	-	591	30
Equipment repairs and maintenance	558	-	558	579
General insurances	582	-	582	569
Postage and couriers	85	-	85	99
Software, IT support and related costs	2,543	-	2,543	1,502
Stationery and printing	978	-	978	711
Subscriptions	15	-	15	350
Sundry expenses	1,500	-	1,500	767
Telephone, fax and broadband	1,108	-	1,108	1,114
	30,777	-	30,777	29,459
Legal and professional costs				
Audit/Independent examination fees	660	-	660	660
Accountancy and bookkeeping	780	-	780	1,019
Other legal and professional costs	-	-	-	13
	1,440	-	1,440	1,692
Total of expenditure of other costs	87,923	-	87,923	86,101
Total expenditure	243,296	-	243,296	184,092
Net gains on investments	-	-	-	-
Net (expenditure)/income	(24,957)	-	(24,957)	11,847
Net (expenditure)/income before other gains/(losses)	(24,957)	-	(24,957)	11,847
Other Gains	-	-	-	-
Net movement in funds	(24,957)	-	(24,957)	11,847
Reconciliation of funds:				
Total funds brought forward	182,464	20,865	203,329	191,482
Total funds carried forward	157,507	20,865	178,372	203,329

Midsomer Norton & Radstock Dial A Ride

England & Wales - Charity number 1109319

Accounts

Midsomer Norton & Radstock Dial A Ride

Charity No. 1109319

Company No. 05290277

Trustees' Report and Unaudited Accounts

31 March 2022

Midsomer Norton & Radstock Dial A Ride
Contents

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Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
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Balance Sheet	6
Notes to the Accounts	7 to 14
Detailed Statement of Financial Activities	15 to 16

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05290277

Charity No. 1109319

Registered Office

The Hollies
High Street
Midsomer Norton
RADSTOCK
BA3 2DP

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

M. Ashman
J. Bond
E.H. Brown
R. Chivers
J. Dando
A.J. Drake (Resigned 13 December 2021)
P. Gay
S.J. Steel

Accountants

Incisive Accounting Limited
52 Grosvenor Gardens
London
SW1W 0AU

OBJECTIVES AND ACTIVITIES

The charity's objectives are to provide a community transport service for those inhabitants of Midsomer Norton, Radstock and the surrounding rural areas, who are in need of a door-to-door transport service because they are unable to access conventional public transport because of age, sickness, disability, poverty or rural isolation.

This service is provided by way of a flexible, on-demand service using a small fleet of modern low-floor minibuses. Journeys are booked in advance by the passenger enabling the company to provide tailor-made transport from home to destination.

ACHIEVEMENTS AND PERFORMANCE

The company provides its services throughout the geographical area extending from Nempnett Thrubwell in the west to Hinton Charterhouse in the east and from Norton Malreward in the north to Norton Radstock in the south.

The company currently has five accessible vehicles, which enables it to continue to provide a high level of service in accordance with its main objectives.

FINANCIAL REVIEW

The company has made a surplus this year due to the receipt of operating grants throughout the period combined with lower costs due to reduced demand for services through periods of lockdown in response to the Coronavirus pandemic. In addition to this, ongoing payroll costs were partly covered by Coronavirus Job Retention Scheme grants. The oldest Tucana bus in the fleet and the MPV vehicle were sold during the year, and grant income was received specifically to assist with the purchase of a new bus which was ordered in March and delivered after the year-end.

PLANS FOR FUTURE PERIODS

A new Mellor Tucana bus was purchased in May 2021 to replace the two vehicles sold during the year. This will enable the company to maintain the existing service and continue to meet demand.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee. Overall responsibility for the company rests with the trustees. A small number of administrative staff are employed to maintain the day-to-day running of the charity's activities.

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. The Trustees 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 above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P. Gay Phyllis Gay

Trustee

29 September 2022

Independent Examiner's Report to the trustees of Midsomer Norton & Radstock Dial A Ride

I report to the charity trustees on my examination of the financial statements of Midsomer Norton & Radstock Dial A Ride for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

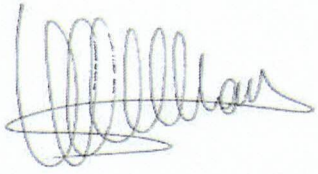
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Yasar Khan
FCA
Incisive Accounting Limited
52 Grosvenor Gardens
London

SW1W 0AU
29 September 2022

Midsomer Norton & Radstock Dial A Ride
Statement of Financial Activities

for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	4	128,049	3,000	131,049	136,407
Charitable activities	5	64,854	-	64,854	45,723
Investments	6	36	-	36	78
Other	7	-	-	-	10,172
Total		192,939	3,000	195,939	192,380
Expenditure on:					
Charitable activities	8	97,991	-	97,991	81,902
Other	9	84,145	1,956	86,101	60,408
Total		182,136	1,956	184,092	142,310
Net gains on investments		-	-	-	-
Net income	10	10,803	1,044	11,847	50,070
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		10,803	1,044	11,847	50,070
Other gains and losses					
Net movement in funds		10,803	1,044	11,847	50,070
Reconciliation of funds:					
Total funds brought forward		171,661	19,821	191,482	141,412
Total funds carried forward		182,464	20,865	203,329	191,482

Midsomer Norton & Radstock Dial A Ride
Balance Sheet

at 31 March 2022

Company No. 05290277	**Notes**	**2022**	**2021**
		£	**£**
Fixed assets			
Tangible assets	12	83,572	24,129
		83,572	24,129
Current assets			
Debtors	13	17,397	22,918
Cash at bank and in hand		106,464	147,392
		123,861	170,310
Creditors: Amount falling due within one year	14	(4,104)	(2,957)
Net current assets		119,757	167,353
Total assets less current liabilities		203,329	191,482
Net assets excluding pension asset or liability		203,329	191,482
Total net assets		203,329	191,482
The funds of the charity			
Restricted funds	15		
Restricted income funds		20,865	19,821
		20,865	19,821
Unrestricted funds	15		
General funds		182,464	171,661
		182,464	171,661
Reserves	15		
Total funds		203,329	191,482

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 29 September 2022

And signed on its behalf by:

M. Ashman
Trustee
29 September 2022

Midsomer Norton & Radstock Dial A Ride
Notes to the Accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

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.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor vehicles	25% reducing balance
Fixtures, fittings and equipment	25% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2. Company status

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

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£
Income and endowments from:			
Donations and legacies	124,407	12,000	136,407
Charitable activities	45,723	-	45,723
Investments	78	-	78
Other	10,172	-	10,172
Total	180,380	12,000	192,380
Expenditure on:			
Charitable activities	81,902	-	81,902
Other	57,801	2,607	60,408
Total	139,703	2,607	142,310
Net income	40,677	9,393	50,070
Net income before other gains/(losses)	40,677	9,393	50,070
Other gains and losses:			
Net movement in funds	40,677	9,393	50,070
Reconciliation of funds:			
Total funds brought forward	130,984	10,428	141,412
Total funds carried forward	171,661	19,821	191,482

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Grants and donations	128,049	3,000	131,049	136,407
	128,049	3,000	131,049	136,407

5 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Dial-A-Ride services	64,854	64,854	45,723
	64,854	64,854	45,723

6 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Interest receivable	36	36	78
	36	36	78

7 Other income

	Total 2022	Total 2021
	£	£
Coronavirus job retention scheme grants	-	10,172
	-	10,172

8 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Expenditure on charitable activities			
Dial-A-Ride services	97,991	97,991	81,902
Governance costs			
	97,991	97,991	81,902

9 Other expenditure

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Advertising	31	-	31	-
Employee costs	52,158	-	52,158	43,422
Motor and travel costs	358	-	358	90
Premises costs	2,403	-	2,403	(75)
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	21,782	1,956	23,738	8,658
General administrative costs	5,721	-	5,721	6,640
Legal and professional costs	1,692	-	1,692	1,673
	84,145	1,956	86,101	60,408

10 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	23,738	8,043

11 Staff costs

	2022	2021
Salaries and wages	48,081	40,707
Social security costs	2,634	1,905
Pension costs	983	810
Staff training	460	-
	52,158	43,422

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

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

	2022 Number	2021 Number
Administration	2	2
Driving	6	6
	8	8

12 Tangible fixed assets

	Motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£
Cost or revaluation			
At 1 April 2021	157,634	24,564	182,198
Additions	81,912	1,269	83,181
At 31 March 2022	239,546	25,833	265,379
Depreciation and impairment			
At 1 April 2021	139,076	18,993	158,069
Depreciation charge for the year	22,088	1,650	23,738
At 31 March 2022	161,164	20,643	181,807
Net book values			
At 31 March 2022	78,382	5,190	83,572
At 31 March 2021	18,558	5,571	24,129

13 Debtors

	2022	2021
	£	£
Trade debtors	470	-
VAT recoverable	2,402	2,758
Other debtors	1,136	-
Prepayments and accrued income	13,389	20,160
	17,397	22,918

14 **Creditors:**

amounts falling due within one year

	2022	2021
	£	£
Trade creditors	345	298
Other taxes and social security	1,836	1,434
Other creditors	475	392
Accruals	1,448	833
	4,104	2,957

15 **Movement in funds**

	At 1 April 2021	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2022
		£	£	£
Restricted funds:				
Restricted income funds:				
Restricted fund	19,821	3,000	(1,956)	20,865
Total	19,821	3,000	(1,956)	20,865
Unrestricted funds:				
General funds	171,661	192,939	(182,136)	182,464
Total funds	191,482	195,939	(184,092)	203,329

Purposes and restrictions in relation to the funds:

Restricted funds:

Restricted fund — Grants received for specific purposes and assets acquired with those funds.

16 **Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	77,707	5,865	83,572
Net current assets	104,757	15,000	119,757
	182,464	20,865	203,329

17 Reconciliation of net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash and cash equivalents	147,392	(40,928)	106,464
	147,392	(40,928)	106,464
Net debt	147,392	(40,928)	106,464

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022 Land and buildings	2022 Other	2021 Land and buildings	2021 Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2022	2021
	£	£
The pension cost charge to the company amounted to:	983	810

19 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Midsomer Norton & Radstock Dial A Ride
Detailed Statement of Financial Activities

for the year ended 31 March 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies				
Grants and donations	128,049	3,000	131,049	136,407
	128,049	3,000	131,049	136,407
Charitable activities				
Dial-A-Ride services	64,854	-	64,854	45,723
	64,854	-	64,854	45,723
Investments				
Interest receivable	36	-	36	78
	36	-	36	78
Other				
Coronavirus job retention scheme grants	-	-	-	10,172
	-	-	-	10,172
Total income and endowments	192,939	3,000	195,939	192,380
Expenditure on:				
Charitable activities				
Dial-A-Ride services	97,991	-	97,991	81,902
	97,991	-	97,991	81,902
Total of expenditure on charitable activities	97,991	-	97,991	81,902
Other expenditure				
Advertising	31	-	31	-
	31	-	31	-
Employee costs				
Salaries/wages	48,081	-	48,081	40,707
Employer's NIC	2,634	-	2,634	1,905
Pension costs	983	-	983	810
Staff training	460	-	460	-
	52,158	-	52,158	43,422
Motor and travel costs				
Travel and subsistence	358	-	358	90
	358	-	358	90
Premises costs				
Rent	2,747	-	2,747	(37)
Other premises costs	(344)	-	(344)	(38)
	2,403	-	2,403	(75)

General administrative costs, including depreciation and amortisation				
Depreciation of Motor vehicles	20,693	1,395	22,088	6,186
Depreciation of Fixtures, fittings and equipment	1,089	561	1,650	1,857
Loss on disposal of tangible fixed assets	-	-	-	615
Bank charges	30	-	30	-
Equipment repairs and maintenance	579	-	579	250
General insurances	569	-	569	561
Postage and couriers	99	-	99	140
Software, IT support and related costs	1,502	-	1,502	2,043
Stationery and printing	711	-	711	150
Subscriptions	350	-	350	286
Sundry expenses	767	-	767	2,511
Telephone, fax and broadband	1,114	-	1,114	699
	27,503	1,956	29,459	15,298
Legal and professional costs				
Audit/Independent examination fees	660	-	660	630
Accountancy and bookkeeping	1,019	-	1,019	1,030
Other legal and professional costs	13	-	13	13
	1,692	-	1,692	1,673
Total of expenditure of other costs	84,145	1,956	86,101	60,408
Total expenditure	182,136	1,956	184,092	142,310
Net gains on investments	-	-	-	-
Net income	10,803	1,044	11,847	50,070
Net income before other gains/(losses)	10,803	1,044	11,847	50,070
Other Gains	-	-	-	-
Net movement in funds	10,803	1,044	11,847	50,070
Reconciliation of funds:				
Total funds brought forward	171,661	19,821	191,482	141,412
Total funds carried forward	182,464	20,865	203,329	191,482

Midsomer Norton & Radstock Dial A Ride

England & Wales - Charity number 1109319

Accounts

Midsomer Norton & Radstock Dial A Ride

Charity No. 1109319

Company No. 05290277

Trustees' Report and Unaudited Accounts

31 March 2021

Midsomer Norton & Radstock Dial A Ride
Contents

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Detailed Statement of Financial Activities	15 to 16

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05290277

Charity No. 1109319

Registered Office

The Hollies
High Street
Midsomer Norton
RADSTOCK
BA3 2DP

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

M. Ashman
E.H. Brown
R. Chivers
A.J. Drake
P. Gay
S.J. Steel

Accountants

Paul Clark Accountants Limited
Westway Business Centre
Marksbury
BATH
BA2 9HN

OBJECTIVES AND ACTIVITIES

The charity's objectives are to provide a community transport service for those inhabitants of Midsomer Norton, Radstock and the surrounding rural areas, who are in need of a door-to-door transport service because they are unable to access conventional public transport because of age, sickness, disability, poverty or rural isolation.
This service is provided by way of a flexible, on-demand service using a small fleet of modern low-floor minibuses. Journeys are booked in advance by the passenger enabling the company to provide tailor-made transport from home to destination.

ACHIEVEMENTS AND PERFORMANCE

The company provides its services throughout the geographical area extending from Nempnett Thrubwell in the west to Hinton Charterhouse in the east and from Norton Malreward in the north to Norton Radstock in the south.
The company currently has five accessible vehicles, which enables it to continue to provide a high level of service in accordance with its main objectives.

FINANCIAL REVIEW

The company has made a surplus this year due to the receipt of operating grants throughout the period combined with lower costs due to reduced demand for services through periods of lockdown in response to the Coronavirus pandemic. In addition to this, ongoing payroll costs were partly covered by Coronavirus Job Retention Scheme grants. The oldest Tucana bus in the fleet and the MPV vehicle were sold during the year, and grant income was received specifically to assist with the purchase of a new bus which was ordered in March and delivered after the year-end.

PLANS FOR FUTURE PERIODS

A new Mellor Tucana bus was purchased in May 2021 to replace the two vehicles sold during the year. This will enable the company to maintain the existing service and continue to meet demand.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee. Overall responsibility for the company rests with the trustees. A small number of administrative staff are employed to maintain the day-to-day running of the charity's activities.

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. The Trustees 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 above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P. Gay

Trustee
15 September 2021

Midsomer Norton & Radstock Dial A Ride
Independent Examiners Report

Independent Examiner's Report to the trustees of Midsomer Norton & Radstock Dial A Ride

I report to the charity trustees on my examination of the accounts of Midsomer Norton & Radstock Dial A Ride for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.



Paul Clark BA(Hons) FFA FTA
Institute of Financial Accountants
Paul Clark Accountants Limited
Westway Business Centre
Marksbury
BATH

BA2 9HN
15 September 2021

Midsomer Norton & Radstock Dial A Ride
Statement of Financial Activities

for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	4	124,407	12,000	136,407	115,896
Charitable activities	5	45,723	-	45,723	84,301
Investments	6	78	-	78	512
Other	7	10,172	-	10,172	-
Total		180,380	12,000	192,380	200,709
Expenditure on:					
Charitable activities	8	81,902	-	81,902	136,547
Other	9	57,801	2,607	60,408	69,501
Total		139,703	2,607	142,310	206,048
Net gains on investments		-	-	-	-
Net income/(expenditure)	10	40,677	9,393	50,070	(5,339)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		40,677	9,393	50,070	(5,339)
Other gains and losses					
Net movement in funds		40,677	9,393	50,070	(5,339)
Reconciliation of funds:					
Total funds brought forward		130,984	10,428	141,412	146,751
Total funds carried forward		171,661	19,821	191,482	141,412

Midsomer Norton & Radstock Dial A Ride
Balance Sheet

at 31 March 2021

Company No. 05290277	**Notes**	**2021**	**2020**
		£	**£**
Fixed assets			
Tangible assets	12	24,129	37,387
		24,129	37,387
Current assets			
Debtors	13	22,918	8,271
Cash at bank and in hand		147,392	99,487
		170,310	107,758
Creditors: Amount falling due within one year	14	(2,957)	(3,733)
Net current assets		167,353	104,025
Total assets less current liabilities		191,482	141,412
Net assets excluding pension asset or liability		191,482	141,412
Total net assets		191,482	141,412
The funds of the charity			
Restricted funds	15		
Restricted income funds		19,821	10,428
		19,821	10,428
Unrestricted funds	15		
General funds		171,661	130,984
		171,661	130,984
Reserves	15		
Total funds		191,482	141,412

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 15 September 2021

And signed on its behalf by:

A.J. Drake
Trustee
15 September 2021

Midsomer Norton & Radstock Dial A Ride
Notes to the Accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

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.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor vehicles	25% reducing balance
Fixtures, fittings and equipment	25% reducing balance

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 **Company status**

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

3 **Statement of Financial Activities - prior year**

	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
	£	£	£
Income and endowments from:			
Donations and legacies	114,896	1,000	115,896
Charitable activities	84,301	-	84,301
Investments	512	-	512
Total	199,709	1,000	200,709
Expenditure on:			
Charitable activities	136,547	-	136,547
Other	66,549	2,952	69,501
Total	203,096	2,952	206,048
Net income	(3,387)	(1,952)	(5,339)
Transfers between funds	(1,215)	1,215	-
Net income before other gains/(losses)	(4,602)	(737)	(5,339)
Other gains and losses:			
Net movement in funds	(4,602)	(737)	(5,339)
Reconciliation of funds:			
Total funds brought forward	135,586	11,165	146,751
Total funds carried forward	130,984	10,428	141,412

4 **Income from donations and legacies**

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Grants and donations	124,407	12,000	136,407	115,896
	124,407	12,000	136,407	115,896

5 Income from charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Dial-A-Ride services	45,723	45,723	83,230
Christmas meal	-	-	1,071
	45,723	45,723	84,301

6 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Interest receivable	78	78	512
	78	78	512

7 Other income

	Unrestricted	Total 2021	Total 2020
	£	£	£
Coronavirus job retention scheme grants	10,172	10,172	-
	10,172	10,172	-

8 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Expenditure on charitable activities			
Dial-A-Ride services	81,902	81,902	134,905
Christmas meal	-	-	1,299
Governance costs			
Trustees' expenses	-	-	343
	81,902	81,902	136,547

9 **Other expenditure**

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Advertising	-	-	-	409
Employee costs	43,422	-	43,422	48,654
Motor and travel costs	90	-	90	391
Premises costs	(75)	-	(75)	3,043
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	6,051	2,607	8,658	11,043
General administrative costs	6,640	-	6,640	4,396
Legal and professional costs	1,673	-	1,673	1,565
	57,801	2,607	60,408	69,501

10 **Net income/(expenditure) before transfers**

	2021	2020
This is stated after charging:	£	£
Depreciation of owned fixed assets	8,043	11,043

11 **Staff costs**

Salaries and wages	40,707	44,164
Social security costs	1,905	3,141
Pension costs	810	809
	43,422	48,114

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

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

	2021 Number	2020 Number
Administration	2	3
Driving	6	9
	8	12

12 **Tangible fixed assets**

	Motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£
Cost or revaluation			
At 1 April 2020	196,708	24,564	221,272
Disposals	(39,074)	-	(39,074)
At 31 March 2021	157,634	24,564	182,198
Depreciation and impairment			
At 1 April 2020	166,749	17,136	183,885
Depreciation charge for the year	6,186	1,857	8,043
Disposals	(33,859)	-	(33,859)
At 31 March 2021	139,076	18,993	158,069
Net book values			
At 31 March 2021	18,558	5,571	24,129
At 31 March 2020	29,959	7,428	37,387

13 **Debtors**

	2021	2020
	£	£
VAT recoverable	2,758	1,284
Prepayments and accrued income	20,160	6,987
	22,918	8,271

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

	2021	2020
	£	£
Trade creditors	298	583
Other taxes and social security	1,434	1,675
Other creditors	392	392
Accruals and deferred income	833	1,083
	2,957	3,733

15 Movement in funds

	At 1 April 2020	Incoming resources (incl. other gains/losses)	Resources expended	At 31 March 2021
		£	£	£
Restricted funds:				
Restricted income funds:				
Restricted fund	10,428	12,000	(2,607)	19,821
Total	10,428	12,000	(2,607)	19,821
Unrestricted funds:				
General funds	130,984	180,380	(139,703)	171,661
Revaluation Reserves:				
Total funds	141,412	192,380	(142,310)	191,482

Purposes and restrictions in relation to the funds:
Restricted funds:
Restricted fund — Grants received for specific purposes and assets acquired with those funds.

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	16,308	7,821	24,129
Net current assets	155,353	12,000	167,353
	171,661	19,821	191,482

17 Reconciliation of net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash and cash equivalents	99,487	47,905	147,392
	99,487	47,905	147,392
Net debt	99,487	47,905	147,392

18 **Commitments**

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2021 Land and buildings £	2021 Other £	2020 Land and buildings £	2020 Other £
Operating leases with expiry date:				

Pension commitments

	2021 £	2020 £
The pension cost charge to the company amounted to:	810	809

19 **Related party disclosures**

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Midsomer Norton & Radstock Dial A Ride
Detailed Statement of Financial Activities

for the year ended 31 March 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies				
Grants and donations	124,407	12,000	136,407	115,896
	124,407	12,000	136,407	115,896
Charitable activities				
Dial-A-Ride services	45,723	-	45,723	83,230
Christmas meal	-	-	-	1,071
	45,723	-	45,723	84,301
Investments				
Interest receivable	78	-	78	512
	78	-	78	512
Other				
Coronavirus job retention scheme grants	10,172	-	10,172	-
	10,172	-	10,172	-
Total income and endowments	180,380	12,000	192,380	200,709
Expenditure on:				
Charitable activities				
Dial-A-Ride services	81,902	-	81,902	134,905
Christmas meal	-	-	-	1,299
	81,902	-	81,902	136,204
Governance costs				
Trustees' expenses	-	-	-	343
	-	-	-	343
Total of expenditure on charitable activities	81,902	-	81,902	136,547
Other expenditure				
Advertising	-	-	-	409
	-	-	-	409
Employee costs				
Salaries/wages	40,707	-	40,707	44,164
Employer's NIC	1,905	-	1,905	3,141
Pension costs	810	-	810	809
Staff entertainment	-	-	-	29
Staff training	-	-	-	511
	43,422	-	43,422	48,654
Motor and travel costs				
Travel and subsistence	90	-	90	391
	90	-	90	391

Midsomer Norton & Radstock Dial A Ride
Detailed Statement of Financial Activities

Premises costs				
Rent	(37)	-	(37)	1,500
Other premises costs	(38)	-	(38)	1,543
	(75)	-	(75)	3,043
General administrative costs, including depreciation and amortisation				
Depreciation of Motor vehicles	4,327	1,859	6,186	9,498
Depreciation of Fixtures, fittings and equipment	1,109	748	1,857	1,545
Loss on disposal of tangible fixed assets	615	-	615	-
Equipment repairs and maintenance	250	-	250	34
General insurances	561	-	561	557
Postage and couriers	140	-	140	100
Software, IT support and related costs	2,043	-	2,043	1,442
Stationery and printing	150	-	150	643
Subscriptions	286	-	286	140
Sundry expenses	2,511	-	2,511	172
Telephone, fax and broadband	699	-	699	1,308
	12,691	2,607	15,298	15,439
Legal and professional costs				
Audit/Independent examination fees	630	-	630	630
Accountancy and bookkeeping	1,030	-	1,030	935
Other legal and professional costs	13	-	13	-
	1,673	-	1,673	1,565
Total of expenditure of other costs	57,801	2,607	60,408	69,501
Total expenditure	139,703	2,607	142,310	206,048
Net gains on investments	-	-	-	-
Net income/(expenditure)	40,677	9,393	50,070	(5,339)
Net income/(expenditure) before other gains/(losses)	40,677	9,393	50,070	(5,339)
Other Gains	-	-	-	-
Net movement in funds	40,677	9,393	50,070	(5,339)
Reconciliation of funds:				
Total funds brought forward	130,984	10,428	141,412	146,751
Total funds carried forward	171,661	19,821	191,482	141,412