HAY AND DISTRICT DIAL-A-RIDE

England & Wales · Charity number 1152682

Details

Other names	HAY DIAL-A-RIDE
Status	Registered
Legal form	Charitable company
Company number	04413914
Registered	2013-07-02
Register	View on the Charity Commission register

Contact

Address	14 Castle Street Hay-on-Wye Hereford HR3 5DF
Phone	01497821616
Email	HAYDIALARIDE@GMAIL.COM
Website	haydialaride.com

Activities

Objects: THE RELIEF OF PERSONS IN THE HAY-ON-WYE AND DISTRICT AREA WHO ARE POOR, DISABLED, ELDERLY OR WHO OTHERWISE HAVE IMPAIRED MOBILITY BY THE PROVISION OF A TRANSPORT SERVICE FOR SUCH PERSONS.

Activities: Hay and District Dial-a-Ride provides community transport services for members in a 9 mile radius of Hay-on-Wye who are need of such a service. All of our drivers are volunteers and we own two vehicles: an 11 seater minibus and a 5 seater MPV. We also operate a Community Car Scheme to enable individual members to book longer specific journeys.

Classification

- **How:** Provides Services
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Elderly/old People, People With Disabilities, The General Public/mankind

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Geography

- **Area of benefit:** HAY-ON-WYE AND DISTRICT AREA
- Herefordshire
- Powys

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£126,755	£107,356	-	-
2024-03-31	£97,036	£88,296	-	-
2023-03-31	£101,458	£86,898	-	-
2022-03-31	£106,451	£71,459	-	-
2021-03-31	£64,326	£61,571	-	-

Trustees

Name	Role	Appointed
MARY LESLEY FELLOWES	Chair	2014-10-14
Annette James		2026-04-28
Elizabeth Hughes		2021-03-09
Gareth Joseph Powell		2021-10-12
Helen Frances Rinaldi		2025-02-18
Nicholas John Green		2025-06-03
Patricia Richardson		2026-03-16
Richard Anthony Gardiner		2015-10-20

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HAY AND DISTRICT DIAL-A-RIDE

England & Wales - Charity number 1152682

Accounts

Company registration number: 04413914
Charity registration number: 1152682

Hay & District Dial-a-Ride

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

King Morter Proud & Co Ltd
Kings Arms Vaults
Watton
Brecon
Powys
LD3 7EF

Hay & District Dial-a-Ride

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Hay & District Dial-a-Ride

Strategic Report
for the Year Ended 31 March 2025

The Trustees, who are also the directors of the charity for the purposes of Companies Act 2006, present their report with the financial statements for the year ended 31 March 2025. , in compliance with s414C of the Companies Act 2006. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Financial Review

Policy on reserves

Hay & District Dial-a-Ride has a Reserves Policy which requires that six months of operating costs be held in reserves (circa £54k) and in addition the Trustees recognise the need to allocate £10,000 p.a. to cover replacement vehicles. The Trustees having agreed to purchase a new minibus last financial year, the new minibus was received in-year and the final balance paid to Courtside Conversions Limited. The previous minibus was purchased in 2014, and the MPV in 2017.

An accumulated reserve of £101,950 is required as at 31 March 2025; £54,000 general reserve and minibus reserve of £47,950. At 31 March 2025 the requirements were met as follows.

Capital Reserve (Vehicles):	£47,950
General Reserve (Running costs):	£54,000

We were fortunate to finish the year with a surplus of £19,399 (Restricted £10,250, unrestricted £9,149).

We obtained a total of just over £80k of grant income in financial year 24/25. Those of particular note are from: the National lottery Community Fund, Lindenleaf Charity, PR and SR Southall, Gwendoline & Margaret Davies charity, Moondance Foundation and the Post Code Lottery. Monies were also received from the Black Mountains Lions, Herefordshire Freemasons, Powys County Council and the National lottery for our new minibus. We also received in-year donations from parish councils, members and from other local community events.

Funding from Local Authorities continues to remain uncertain, and the cost-of-living crisis has both impacted on our members and the cost of running the service going forwards. We recognise the need to continue to obtain grant income to enable the service to continue to operate successfully, as the Local Authority income contributes to service costs but does not cover our operational costs. Recognising the uncertainty in which we operate we intend to maintain a strong reserves position.

Funds in deficit

There are no funds in deficit at 31st March 2025.

Hay & District Dial-a-Ride

Strategic Report for the Year Ended 31 March 2025

The Team

Hay Dial-a-Ride employs one part-time permanent paid employee, and three part-time paid temporary members of staff.

The paid team members at 31 March 2025 are:

Lesley Moore, Chief Executive/Secretary to the Board
Louise Player, Transport Co-ordinator
Jill Sinclair, Grants/Finance Officer
Jessica Wells, Administrative Assistant

Our dedicated volunteers bring a great range of skills to our team:

Trustees – 7
Minibus/VW drivers – 17
Passenger Assistants – 6
Community Car Drivers – 13
Friends – 13
Office assistant - 1

In October 2024 we were joined by Joy Hyde in a voluntary administrative capacity in the office, to provide assistance with membership management and day-to-day duties supporting the team. This has been a great success.

Drivers undergo Midas (Minibus Drivers Awareness); passenger assistants also receive Midas training tailored to their roles. All volunteers are encouraged to do First Aid and Dementia Awareness training.

Dial-a-Ride pays staff at a rate above the National Minimum Wage and has a non-contributory pension scheme for members of staff.

Key Achievements and Future Developments

We were chosen as the Welsh charity representative by the National Lottery Community Fund for their 30th birthday visit in October 2024. The team spent several hours with staff and volunteers and also went out on the bus to see the service in action. They were able to see exactly how Dial-a-Ride spends their grant funding, and we were able to show how important that funding is. A short film was made which we were able to add to our Facebook page. It was an honour to be picked from all of their supported charities in Wales.

Our own 30th birthday was reached in December 2024, no mean feat for a small charity reliant upon the goodwill of volunteers. The whole team enjoyed a celebratory lunch at the Hay Castle, which was kindly funded by the Lindenleaf Trust. The director of the CTA Wales attended and gave a very heartfelt speech about the impact we have had on our local community, thoroughly enjoyed by all.

The long-awaited brand-new minibus was delivered in January 2025, representing an investment of £66,000 for our community transport scheme. The old bus had been in service for ten years and the new Citroen was a very welcome replacement in our small fleet. Having a reliable vehicle has enabled the annual trip to the seaside once again, and we visited Aberystwyth in the summer of 2025. The other vehicle, our VW, will have been in service for 10 years in 2026 and Trustees will begin the process of considering another replacement vehicle during 2025/2026.

We held an event for the community to celebrate the new bus in February 2025, with a buffet at the Hay Bowls Club. It was very well attended and the sun shone making it a wonderful afternoon for all. The winner of the name the bus competition was announced as our very own Jill Sinclair, and the Happy Hopper was launched!

We are still hoping for a move to the Brecon Road recreation site, which is being developed in an estimated four years' time to allow for purpose-built office accommodation and parking for our community transport scheme. This will include CCTV and electric charging points for our vehicles in order to be future proof. At the time of writing, the plans are nearly ready for submission.

Community talks were resumed, with visits to local community groups in Rhosgoch and Gladestry, and we plan to increase these in our catchment area during the next financial year.

We will continue our activity publicity and promotion throughout our membership catchment area, working with other local community groups to identify and reach out to potential service users.

The strategic report was approved by the Trustees of the Charity on 14th October 2025 and signed on its behalf by:

.....

Ms M L Fellowes
Trustee

Hay & District Dial-a-Ride

Trustees' Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The object of the Charity is the relief of persons in the Hay on Wye and District area who are poor, disabled, elderly or who otherwise have impaired mobility by the provision of transport for such persons.

In establishing the activities during this financial period to meet the above objects in this financial period, the Trustees have had due regard to the guidance published by the Charities Commission on public benefit.

Objectives, strategies and activities

Charitable activities during the period included the provision of affordable, accessible transport by the means of a minibus and a modified passenger vehicle (MPV) (both with wheelchair accessible) together with a fleet of private cars known as the Community Car Scheme. All vehicles are driven by a highly valued team of volunteers.

Hay Dial-a-Ride has a key role to play in the mitigation of rural and social isolation. It is important we continue to reach out to our community to ensure that people who would benefit from our services are aware of our services. In an area where there is limited public transport and even less accessible public transport, our essential service enables people to remain independent and stay in their own homes for longer. In addition to the usual hospital and medical journeys, members are also able to connect with local services and social clubs that allow them to participate in community life.

Hay Dial-a-Ride receives grants from the local authorities and closely monitors the performance measures which underpin these grants. In addition, a number of individuals, Trusts and local organisations contribute to The Charity.

Fundraising disclosures

Our fundraising practices are in line with Fundraising Regulator regulations, and PAVO have confirmed that we are not in breach of these. Hay & District Dial-a-Ride does not contact its members asking for donations, only for annual membership and PAVO has confirmed that this is in order. We do not use a professional fundraiser or commercial participator but rely on volunteers and Friends of Dial-a-Ride to assist with events, and our Finance & Grants Officer and CEO work on the grant applications. During the year no complaints were received in respect of our fundraising practice.

The Board of Trustees remains confident that the services offered by Hay & District Dial-a-Ride are sustainable but recognise changes may be needed and are keeping our financial position under close scrutiny. It is clear that many grants are now oversubscribed and we have to do more applications each year. The Charity could not have achieved this without its paid staff, volunteers, benefactors and supporters. The Trustees are enormously grateful to everyone for their hard work and generosity and look forward to the next year with considerable optimism.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Hay & District Dial-a-Ride

Trustees' Report

Achievement and Performance

During this reporting period the following numbers of single passenger journeys were completed:

Minibus and Modified Passenger Vehicle (MPV):	3,731, up from 2,939
Community Cars:	1,211, down from 1,293
Total:	4,942, up 710 from 4,232

A rise of 710 journeys from the 4,232 the previous year is a considerable achievement. In 2019/20 the figure was 5,882, and in 2020/21 just 194. Our scheme has made a good recovery from Covid. We increasingly find that we have more members with mobility and other issues, which impact on the numbers of journeys we can offer; as more time is required for pickups and more staff time is spent on certain individuals. For these reasons, we do not anticipate further large increases in journey numbers in the next financial year.

The prescription delivery service continues to run on Tuesday and Friday mornings.

We have, once again been successful in our recruitment effort, with one new passenger assistant and five new drivers joining us this year. This is a rise of fifty members from the average of 300 that we had for many years pre-Covid.

Membership number was 350 at the end of March 2025, just a drop of one from the previous year.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Service review

Due to securing a three-year funding agreement with the Lindenleaf Trust, we were able to offer free services to endorsed members to support them through the cost of living crisis, at a time they were having to make difficult choices about spending their money. Included in the funding agreement in 2024-25 were:

Tuesday and Friday prescription deliveries
Monthly Brecon Bank Bus
Monthly visit to Garden & Shopping Centre for lunch
Monthly Social Trip
Free transport for carers
Specific funding for hardship

The Hardship Policy enabled people to get to their hospital and medical appointments and do their shopping without having to worry about the affordability of the journey. The management of the policy is led by Trustee, Liz Hughes, supported by the Chief Executive. Quarterly reports are submitted to the Board for monitoring purposes.

Dial-a-Ride met the passenger journey targets set by Hereford Council, so the work to advertise and reach out to people across the border has paid off for the second year running.

During the year, we arranged trips to Brecon & Monmouth Canal, The Hop Pocket Shopping centre and Llangorse Lake, among others. Social trips are key in tackling loneliness; we always have good feedback from our passengers and most trips are fully booked.

We also provided transport for local community groups including Talgarth Lunch Club and The Hayday Cafe.

Hay & District Dial-a-Ride

Trustees' Report

Thanks

The success of The Charity depends on a wide-ranging supportive team, and Trustees would like to thank staff and all the volunteers for their dedicated work.

They would also like to thank the Co-op for continuing to allow us to park both our vehicles there, and to the Old Forge Garage, Llanigon for keeping our minibuses on the road. Thanks also to Chris Kemp, our bookkeeper.

Finally, our appreciation goes to all our funders and local supporters whose continued generosity and support enables us to continue our vital work in this community and provide a lifeline to many.

Reference and Administrative Details

Charity Registration Number:

1152682

Company Registration Number:

04413914

The Charity is incorporated in the United Kingdom.

Registered Office:

14 Castle Street
Hay on Wye
Hereford
HR3 5DF

Principal Office:

14 Castle Street
Hay on Wye
Hereford
HR3 5DF

Independent Examiner:

King Morter Proud & Co Ltd
Kings Arms Vaults
Watton
Brecon
Powys
LD3 7EF

Bankers:

Barclays Bank plc
9 Bulwark
Brecon
LD3 7AF

Nationwide Building Society
Kings Park Road,
Moulton Park,
Northampton, NW3 6NW

Hay & District Dial-a-Ride

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Mary Fellowes, Chair and Health & Safety Lead

Gus Powell, Vice Chair and GDPR Lead

Richard Gardiner, Office Line Manager and New Vehicle Lead

Liz Hughes, Safeguarding, Hardship and Recycling Lead

Annie Tong, Member Representative

Nicholas Boughey

Helen Rinaldi, co-opted 18 February 2025

Senior Management / Leadership Team:

Ms Lesley Moore, Chief Executive Officer

Structure, governance and management

Nature of governing document

The Charity's governing documents comprise the Memorandum and an Articles of Association.

Hay & District Dial-a-Ride was established in December 1994 and is an incorporated registered Charity, limited by guarantee. All beneficiaries are members and active volunteers are also accepted as members, their service to the Charity is accepted in lieu of the £15 annual membership fee.

Recruitment and appointment of Trustees

The Trustees of Hay & District Dial-a-Ride must be elected by the membership, although the Board has the power to appoint additional Trustees between AGMs. Any Trustee so appointed must then stand for election at the following AGM.

Induction and training of Trustees

We have a training and induction policy for new Trustees, covering such aspects as the role of the Trustee, the day to day running of the business, and the Charity Commission's 'The Trustee' documentation. Powys Association of Voluntary Organisation (PAVO) also offer a Trustee training day.

Arrangements for setting key management personnel remuneration

With only four part-time employees there is no legal obligation for Hay & District Dial-a-Ride to report in relation to gender pay gap. Given the four relevant workers it is not appropriate to report any measure. However, Hay & District Dial-a-Ride is committed to paying the same rate for equal work regardless of gender or any protected characteristic.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of Hay & District Dial-a-Ride for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Hay & District Dial-a-Ride

Trustees' Report

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each member has taken steps that they ought to have taken as a member in order to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the Trustees of the Charity on 14th October 2025 and signed on its behalf by:

.....
Ms M L Fellowes
Trustee

Hay & District Dial-a-Ride

Independent Examiner's Report
to the trustees of Hay & District Dial-a-Ride ('the Company')

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

Respective Responsibilities of Trustees and Examiner

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

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

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

.....

John Bromley
FCA

Kings Arms Vaults
Watton
Brecon
Powys
LD3 7EF

Date: 14th October 2025

Hay & District Dial-a-Ride

Statement of Financial Activities
for the Year Ended 31 March 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Grants, donations and legacies	3	71,347	34,750	106,097
Other trading activities	4	18,444	-	18,444
Investment income	5	2,214	-	2,214
Total income		92,005	34,750	126,755
Expenditure on:				
Raising funds		(1,394)	-	(1,394)
Charitable activities	6	(81,462)	(24,500)	(105,962)
Total expenditure		(82,856)	(24,500)	(107,356)
Net income		9,149	10,250	19,399
Net movement in funds		9,149	10,250	19,399
Reconciliation of funds				
Total funds brought forward		156,519	13,837	170,356
Total funds carried forward	16	165,668	24,087	189,755

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Grants, donations and legacies	3	60,138	25,000	85,138
Other trading activities	4	9,789	-	9,789
Investment income	5	2,109	-	2,109
Total income		72,036	25,000	97,036
Expenditure on:				
Raising funds		(1,047)	-	(1,047)
Charitable activities	6	(62,249)	(25,000)	(87,249)
Total expenditure		(63,296)	(25,000)	(88,296)
Net income		8,740	-	8,740
Net movement in funds		8,740	-	8,740
Reconciliation of funds				
Total funds brought forward		147,779	13,837	161,616
Total funds carried forward	16	156,519	13,837	170,356

All of the Charity's activities derive from continuing operations during the above two periods.

Hay & District Dial-a-Ride

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

The funds breakdown for 2024 is shown in note 16.

Hay & District Dial-a-Ride

(Registration number: 04413914)

Balance Sheet
as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	65,131	6,933
Current assets			
Debtors	12	2,386	18,329
Cash at bank and in hand	13	130,061	164,428
		132,447	182,757
Creditors: Amounts falling due within one year	14	(7,823)	(19,334)
Net current assets		124,624	163,423
Net assets		189,755	170,356
Funds of the Charity:			
Restricted income funds			
Restricted funds		24,087	13,837
Unrestricted income funds			
Unrestricted funds		165,668	156,519
Total funds	16	189,755	170,356

For the financial year ending 31 March 2025 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 20 were approved by the Trustees, and authorised for issue on 14th October 2025 and signed on their behalf by:

.....

Ms M L Fellowes
Trustee

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

1 Charity Status

The Charity is limited by guarantee, incorporated in the United Kingdom, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

The address of its registered office is:
14 Castle Street
Hay on Wye
Hereford
HR3 5DF

The principal place of business is:
14 Castle Street
Hay on Wye
Hereford
HR3 5DF

2 Accounting Policies

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

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Hay & District Dial-a-Ride meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	25% Reducing balance basis
Computer Equipment and Software	25% Straight line basis

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure
Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the Charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The Charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	4,259	5,000	9,259
Grants, including capital grants;			
Government grants	67,088	29,750	96,838
Total for 2025	71,347	34,750	106,097
Total for 2024	60,138	25,000	85,138

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	6,137	6,137
Local fundraising and street collection income	6,315	6,315
Membership subscriptions	2,905	2,905
Other income from other trading activities	3,087	3,087
Total for 2025	18,444	18,444
Total for 2024	9,789	9,789

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	2,214	2,214
Total for 2025	2,214	2,214
Total for 2024	2,109	2,109

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Hay & District Dial a Ride		28,406	15,699	44,105
Staff costs		51,952	8,801	60,753
Governance costs		1,104	-	1,104
Total for 2025		81,462	24,500	105,962
Total for 2024		62,249	25,000	87,249

	Total expenditure £

In addition to the expenditure analysed above, there are governance costs of £1,104 (2024 - £1,034) which relate directly to charitable activities.

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Loss on disposal of fixed assets held for the Charity's own use	475	-
Depreciation of fixed assets	5,177	2,312

8 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	52,788	46,913
Social security costs	2,817	2,445
Pension costs	3,660	2,414
Other staff costs	1,578	429
	60,843	52,201

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

The monthly average number of persons (including senior management / leadership team) employed by the Charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Part-time employees	4	4

No employee received emoluments of more than £60,000 during the year.

10 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Computer equipment £	Total £
Cost				
At 1 April 2024	2,094	74,561	9,330	85,985
Additions	-	65,543	-	65,543
Disposals	-	(36,532)	-	(36,532)
At 31 March 2025	2,094	103,572	9,330	114,996
Depreciation				
At 1 April 2024	2,094	65,554	9,092	76,740
Charge for the year	-	(27,113)	238	(26,875)
At 31 March 2025	2,094	38,441	9,330	49,865
Net book value				
At 31 March 2025	-	65,131	-	65,131
At 31 March 2024	-	6,755	178	6,933

12 Debtors

	2025 £	2024 £
Trade debtors	-	24
Prepayments	698	16,035
Other debtors	1,688	2,270
	2,386	18,329

13 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	2,542	1,797
Cash at bank	127,519	162,631
	130,061	164,428

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	914	1,502
Other taxation and social security	426	1,146
Other creditors	-	15,364
Accruals	6,483	1,322
	7,823	19,334

15 Pension and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £3,660 (2024 - £2,414).

16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
General	71,941	92,005	(82,856)	(10,000)	71,090
Designated - Nationwide Acc	84,578	-	-	(36,628)	47,950
Designated	-	-	-	46,628	46,628
Total unrestricted funds	156,519	92,005	(82,856)	-	165,668
Restricted funds	13,837	34,750	(24,500)	-	24,087
Total funds	170,356	126,755	(107,356)	-	189,755

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General	57,779	72,036	(63,296)	5,422	71,941
Designated	90,000	-	-	(5,422)	84,578
Total unrestricted funds	147,779	72,036	(63,296)	-	156,519
Restricted funds	13,837	25,000	(25,000)	-	13,837
Total funds	161,616	97,036	(88,296)	-	170,356

HAY AND DISTRICT DIAL-A-RIDE

England & Wales - Charity number 1152682

Accounts

Company registration number: 04413914

Charity registration number: 1152682

Hay & District Dial-a-Ride

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

King Morter Proud & Co Ltd
Kings Arms Vaults
Watton
Brecon
Powys
LD3 7EF

Hay & District Dial-a-Ride

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Hay & District Dial-a-Ride

Strategic Report for the Year Ended 31 March 2024

The Trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2024, in compliance with s414C of the Companies Act 2006.

Financial Review

Policy on reserves

Hay & District Dial-a-Ride has a Reserves Policy which states that a minimum of six months operating costs should be held in reserves for operational purposes, plus Trustees recognise the need to allocate a further £10,000 p.a. to cover replacement vehicles. In the year, a deposit for a new minibus was paid to Courtside Conversions Limited in the sum of £15,422. The existing minibus was purchased in 2014 and the MPV delivered in February 2017. The Trustees agreed to purchase a new minibus in the year and the new minibus is due to be delivered in Autumn 2024.

An accumulated reserve of £129,578 is required as at 31st March 2024; £45,000 in General Reserve and £84,578 in the Delegated Capital Reserve (£100,000 less £15,422). At 31st March 2024 the requirements were met as follows:

Capital Reserve: £84,578

General Reserve (Running costs): £45,000

We were fortunate to finish the year with a surplus of £8,740.

We obtained a total of just over £51,000 of grant income in financial year 2023-24. Those of particular note are from the Lindenleaf Charity, Gwendoline & Margaret Davies Charity, Moondance Foundation, Millennium Stadium Trust and Garfield Weston Foundation. There have been monies received from the Council and National Lottery for our new minibus plus a pledge towards our new minibus from The Black Mountain Lions Club. We also received in year donations from parish councils, members and from other local community events.

Funding from Local Authorities continues to remain uncertain and the cost of living crisis has both impacted on our members and the cost of running the service going forwards.

We recognise the need to continue to obtain grant income to enable the service to continue to operate successfully, as the Local Authority income contributes to service costs but does not cover our operational costs. Recognising the uncertainty in which we operate we intend to operate a strong reserves position.

Funds in deficit

There are no funds in deficit at 31st March 2024.

Hay & District Dial-a-Ride

Strategic Report for the Year Ended 31 March 2024

Staffing

The Charity employs one part-time permanent paid employee and three part-time temporary members of staff.

The paid team members at 31st March 2024 are:
Lesley Moore, Chief Executive/Secretary to the Board
Louise Player, Transport Co-ordinator
Jill Sinclair, Grants/Finance Officer
Jessica Wells, Administrative Assistant

Our wonderful volunteers bring a great range of skills to our team.
Trustees - 6
Minibus/VW Drivers - 17
Passenger Assistants - 7
Community Car Drivers - 12
Friends - 5

The minibus drivers undergo MIDAS Training (Minibus Driver Awareness). Passenger assistants also receive MIDAS Training tailored to their roles. All volunteers are encouraged to do First Aid and Dementia Awareness Training.

The Charity pays staff at a rate above National Minimum Wage and has a non-contributory pension scheme for members of staff.

Future Developments

A new minibus will come into service in late 2024, replacing our current large minibus which has been in service since 2014, longer than normal for a community transport vehicle.

Plans are being drawn up for a possible move to the Brecon Road Recreation Site, which is being developed in an estimated four years time to allow for purpose built office accommodation and parking for our Community Transport Scheme. This will incude CCTV and electric charging points for our vehicles in order to be future proof.

We will continue our activity publicity and promotion throughout our membership catchment area, working with other local community groups to identify and reach out to potential service users.

We aim to appoint a new Treasurer in 2025.

The strategic report was approved by the Trustees of the Charity on 15 October 2024 and signed on its behalf by:

.....
Ms M L Pellowes
Trustee

Hay & District Dial-a-Ride

Trustees' Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The object of the Charity is the relief of persons in the Hay on Wye and District area who are poor, disabled, elderly or who otherwise have impaired mobility by the provision of transport for such persons.

In establishing the activities to meet the above objects in this financial period, the Trustees have had due regard to the guidance published by the Charities Commission on public benefit.

Objectives, strategies and activities

Charitable activities during the period included the provision of affordable, accessible transport by the means of a minibus and a modified passenger vehicle (MPV) (both with wheelchair access) together with a fleet of private cars known as the Community Car Scheme. All vehicles are driven by a highly valued team of volunteers.

The Charity has a key role to play in the mitigation of rural and social isolation. It is important we continue to reach out to the community to ensure that people who would benefit from our services are aware of our services. In an area where there is limited public transport and even less accessible public transport, our essential service enables people to remain independent and stay in their own homes for longer. In addition to the usual hospital and medical journeys, members are also able to connect with local services and social clubs that allow them to participate in community life.

The Charity receives grants from the local authorities and closely monitors the performance measures which underpin these grants. In addition, a number of individuals, Trusts and local organistions contribute to The Charity.

Fundraising disclosures

Our fundraising practices are in line with Fundraising Regulator regulations, and PAVO have confirmed that we are not in breach of these. Hay & District Dial-a-Ride does not contact its members asking for donations, only for annual membership and PAVO has confirmed that this is in order. We do not use a professional fundraiser or commercial participator but rely on volunteers and Friends of Dial-a-Ride to assist with events, and our Finance & Grants Officer and CEO work on the grant applications. During the year no complaints were received in respect of our fundraising practice.

Your Board of Trustees remains confident that the services offered by Hay & District Dial-a-Ride are sutainable but recognise changes may be needed and are keeping our financial position under close scrutiny. It is clear that many grants are now oversubscribed and we have to do more applications each year. The Charity could not have acheived this without its paid staff, volunteers, benefactors and supporters. The Trustees are enormously grateful to everyone for their hard work and generosity and look forward to the next year with considerable optimism.

Hay & District Dial-a-Ride

Trustees' Report

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Achievement and Performance

During this reporting period the following numbers of single passenger journeys were completed:

Minibus and MPV: 2,939

Community Cars: 1,293

Total: 4,232

A rise of 1,187 journeys from the 3,045 the previous year, is a considerable acheivement. In 2019-20 the figure was 5,882 and in 2020-21, just 194. Our scheme has certainly made a good recovery from Covid. We find that we now have more members with mobility and other issues, which impacts the number of journeys we can offer since more time is required for pickups.

The prescription delivery service continues to run on Tuesday and Friday mornings.

We have, once again been successful in our recruitment effort, with four new passenger assistants and three new drivers joining us. For the first time, our team reached fifty.

Membership numbers rose from 290 at the end of March 2023 to 354 at the end of March 2024.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Hay & District Dial-a-Ride

Trustees' Report

Service review

Due to securing a three-year funding agreement with the Lindenleaf Trust, We were able to offer free services to our members to support them through the cost of living crisis, at a time they were having to make difficult choices about spending their money. Included in the funding agreement in 2023-24 were:

Tuesday morning shopping service
Monthly Brecon Bank Bus
Monthly visit to Garden & Shopping Centre for lunch
Monthly Social Trip
Free transport for carers
Specific funding for hardship

The Hardship Policy enabled people to get to their hospital and medical appointments and do their shopping without having to worry about the affordability of the journey. The management of the policy is led by Trustee, Liz Hughes, supported by the Chief Executive. Quarterly reports are submitted to the Board for monitoring purposes.

Unlike the past three years, The Charity did meet the passenger journey targets set by Hereford Council so the work to advertise and reach out to people across the border has paid off.

During the year, we arranged trips to Llangorse Lake, The Strand Eardisley, The Hub Peterchurch, The Hop Pocket Shopping Village and Brecon Beacons Vistor Centre among others. Social trips are key in tackling loneliness, we always have good feedback from our passengers and most trips are fully booked.

We also provided transport for local community groups including Talgarth Lunch Club (funded by the Millennium Stadium Charitable Trust) and The Hayday Cafe.

Thanks

The success of The Charity depends on a wide-ranging supportive team, and Trustees would like to thank staff and all the volunteers for their dediicated work.

They would also like to thank the Co-op for continuing to allow us to park both our vehicles there, and to the Old Forge Garage, Llanigon for keeping our minibuses on the road. Thanks also to Chris Kemp, our bookkeeper.

Finally, our appreciation goes to all our funders and local supporters whose continued generosity and support enables us to continue our vital work in this community and provide a lifeline to many.

Hay & District Dial-a-Ride

Trustees' Report

Reference and Administrative Details

Charity Registration Number:	1152682
Company Registration Number:	04413914
	The Charity is incorporated in the United Kingdom.
Registered Office:	14 Castle Street Hay on Wye Hereford HR3 5DF
Principal Office:	14 Castle Street Hay on Wye Hereford HR3 5DF
Independent Examiner:	King Morter Proud & Co Ltd Kings Arms Vaults Watton Brecon Powys LD3 7EF
Bankers:	Barclays Bank plc 9 Bulwark Brecon LD3 7AF
	Nationwide Building Society Kings Park Road, Moulton Park, Northampton, NW3 6NW

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Ms M L Fellowes, Chair and Health & Safety Lead
	Mr R Gardiner, Office Line Manager and New Vehicle Lead
	Mrs A M Tong, Member Representative
	Mrs E Hughes, Safeguarding, Hardship and Recycling Lead
	Ms P H Sucher, Treasurer (resigned 31 December 2023)
	Mr G J Powell, GDPR Lead and Vice Chair
	Mr N D Boughey

Senior Management / Leadership Team: Ms Lesley Moore, Chief Executive Officer

Structure, governance and management

Nature of governing document

The Charity's governing documents comprise the Memorandum and an Articles of Association.

Hay & District Dial-a-Ride was established in December 1994 and is an incorporated registered Charity, limited by guarantee. All beneficiaries are members and active volunteers are also accepted as members, their service to the Charity is accepted in lieu of the annual £10 membership fee.

Recruitment and appointment of Trustees

The Trustees of Hay & District Dial-a-Ride must be elected by the membership, although the Board has the power to appoint additional Trustees between AGMs. Any Trustee so appointed must then stand for election at the following AGM.

Induction and training of Trustees

We have a training and induction policy for new Trustees. This policy covers such aspects as the role of the Trustee, the day to day running of the business and the Charity Commission's 'The Trustee' documentation. PAVO also offer a Trustee training day.

Arrangements for setting key management personnel remuneration

With only four part-time employees there is no legal obligation for Hay & District Dial-a-Ride to report in relation to gender pay gap. Given the four relevant workers it is not appropriate to report any measure. However, Hay & District Dial-a-Ride is committed to paying the same rate for equal work regardless of gender or any protected characteristic.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of Hay & District Dial-a-Ride for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each member has taken steps that they ought to have taken as a member in order to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the Trustees of the Charity on 15 October 2024 and signed on its behalf by:

.....

Ms M L Fellowes
Trustee

Hay & District Dial-a-Ride

Independent Examiner's Report to the trustees of Hay & District Dial-a-Ride ('the Company')

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

Respective Responsibilities of Trustees and Examiner

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

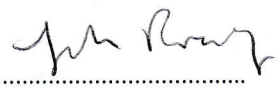
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

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

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



.....

John Bromley
FCA

Kings Arms Vaults
Watton
Brecon
Powys
LD3 7EF

15 October 2024

Hay & District Dial-a-Ride

Statement of Financial Activities for the Year Ended 31 March 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Grants, donations and legacies	3	60,138	25,000	85,138
Other trading activities	4	9,789	-	9,789
Investment income	5	2,109	-	2,109
Total income		72,036	25,000	97,036
Expenditure on:				
Raising funds		(1,047)	-	(1,047)
Charitable activities	6	(62,249)	(25,000)	(87,249)
Total expenditure		(63,296)	(25,000)	(88,296)
Net income		8,740	-	8,740
Net movement in funds		8,740	-	8,740
Reconciliation of funds				
Total funds brought forward		147,779	13,837	161,616
Total funds carried forward	16	156,519	13,837	170,356

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Grants, donations and legacies	3	71,535	15,187	86,722
Other trading activities	4	14,166	-	14,166
Investment income	5	570	-	570
Total income		86,271	15,187	101,458
Expenditure on:				
Raising funds		(849)	-	(849)
Charitable activities	6	(70,862)	(15,187)	(86,049)
Total expenditure		(71,711)	(15,187)	(86,898)
Net income		14,560	-	14,560
Net movement in funds		14,560	-	14,560
Reconciliation of funds				
Total funds brought forward		133,219	13,837	147,056

The notes on pages 13 to 22 form an integral part of these financial statements.

Hay & District Dial-a-Ride

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Total funds carried forward	16	147,779	13,837	161,616

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 16.

Hay & District Dial-a-Ride

(Registration number: 04413914)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	6,933	9,245
Current assets			
Debtors	12	18,329	3,612
Cash at bank and in hand	13	164,428	179,510
		182,757	183,122
Creditors: Amounts falling due within one year	14	(19,334)	(30,751)
Net current assets		163,423	152,371
Net assets		170,356	161,616
Funds of the Charity:			
Restricted income funds			
Restricted funds		13,837	13,837
Unrestricted income funds			
Unrestricted funds		156,519	147,779
Total funds	16	170,356	161,616

For the financial year ending 31 March 2024 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 10 to 22 were approved by the Trustees, and authorised for issue on 15 October 2024 and signed on their behalf by:

.....
Ms M L Fellowes
Trustee

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

1 Charity Status

The Charity is limited by guarantee, incorporated in the United Kingdom, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

The address of its registered office is:
14 Castle Street
Hay on Wye
Hereford
HR3 5DF

The principal place of business is:
14 Castle Street
Hay on Wye
Hereford
HR3 5DF

These financial statements were authorised for issue by the Trustees on 15 October 2024.

2 Accounting Policies

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

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Hay & District Dial-a-Ride meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees meetings and reimbursed expenses.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	25% Reducing balance basis
Computer Equipment and Software	25% Straight line basis

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the Charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The Charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	4,414	-	4,414
Grants, including capital grants;			
Government grants	55,724	25,000	80,724
Total for 2024	60,138	25,000	85,138
Total for 2023	71,535	15,187	86,722

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	4,168	4,168
Local fundraising and street collection income	2,185	2,185
Membership subscriptions	3,060	3,060
Other income from other trading activities	376	376
Total for 2024	9,789	9,789
Total for 2023	14,166	14,166

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	2,109	2,109
Total for 2024	2,109	2,109
Total for 2023	570	570

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Hay & District Dial a Ride		22,419	9,283	31,702
Depreciation, amortisation and other similar costs		2,312	-	2,312
Staff costs		36,484	15,717	52,201
Governance costs		1,034	-	1,034
Total for 2024		62,249	25,000	87,249
Total for 2023		70,862	15,187	86,049

	Total expenditure £

In addition to the expenditure analysed above, there are governance costs of £1,034 (2023 - £750) which relate directly to charitable activities.

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	2,312	3,082

8 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

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

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	46,913	41,181
Social security costs	2,445	1,917
Pension costs	2,414	2,008
Other staff costs	429	1,857
	52,201	46,963

The monthly average number of persons (including senior management / leadership team) employed by the Charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Part-time employees	4	4

No employee received emoluments of more than £60,000 during the year.

10 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Computer equipment £	Total £
Cost				
At 1 April 2023	2,094	74,561	9,330	85,985
At 31 March 2024	2,094	74,561	9,330	85,985
Depreciation				
At 1 April 2023	2,094	65,554	9,092	76,740
Charge for the year	-	2,252	60	2,312
At 31 March 2024	2,094	67,806	9,152	79,052
Net book value				
At 31 March 2024	-	6,755	178	6,933
At 31 March 2023	-	9,007	238	9,245

12 Debtors

	2024 £	2023 £
Trade debtors	24	1,688
Prepayments	16,035	624
Other debtors	2,270	1,300
	18,329	3,612

13 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	1,797	1,062
Cash at bank	162,631	178,448
	164,428	179,510

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,502	869
Other taxation and social security	1,146	-
Other creditors	15,364	28,010
Accruals	1,322	1,872
	19,334	30,751

15 Pension and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £2,414 (2023 - £2,008).

16 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General	57,779	72,036	(63,296)	5,422	71,941
Delegated Capital Reserve	90,000	-	-	(5,422)	84,578
Total unrestricted funds	147,779	72,036	(63,296)	-	156,519
Restricted funds	13,837	25,000	(25,000)	-	13,837
Total funds	161,616	97,036	(88,296)	-	170,356

Hay & District Dial-a-Ride

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

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General	53,219	86,271	(71,711)	(10,000)	57,779
Designated	80,000	-	-	10,000	90,000
Total unrestricted funds	133,219	86,271	(71,711)	-	147,779
Restricted funds	13,837	15,187	(15,187)	-	13,837
Total funds	147,056	101,458	(86,898)	-	161,616

HAY AND DISTRICT DIAL-A-RIDE

England & Wales - Charity number 1152682

Accounts

Company registration number: 04413914

Charity registration number: 1152682

Hay & District Dial-a-Ride

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

King Morter Proud & Co Ltd
Kings Arms Vaults
Watton
Brecon
Powys
LD3 7EF

Hay & District Dial-a-Ride

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Hay & District Dial-a-Ride

Strategic Report for the Year Ended 31 March 2023

The Trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2023, in compliance with s414C of the Companies Act 2006.

Financial Review

The Charity did not meet the passenger journey targets set by Hereford Council and work needs to be done to encourage new members across the border into Herefordshire in particular.

The beginning of March 2023 saw a pilot - The Spring Shoppers - where members could come into Hay on a Tuesday morning for free. This was an attempt to encourage members to come back to the service post-Covid and also to increase the amount of regular bookings. It was a success and grant funding has meant that this will continue for another year. Some Tuesdays are as busy as Thursday now which is a success.

The Charity also provided support to its members during the cost of living crisis with its Hardship Policy funding approximately £1,000 of members' fares during 2022-23. This enabled people to get to their hospital and medical appointments, and to do their shopping without having to worry about the affordability of the journey. The management of the policy is led by a Trustee, Liz Hughes, supported by the Chief Executive. Quarterly reports are submitted to the Board for monitoring purposes.

Other support available to members was the free monthly Brecon Bank Bus, which has always been popular.

2022-23 was the first full year of social trips post-pandemic and our members were delighted to be able to socialise in this way; visiting Oakchurch, Abergavenny Market, Llandrindod Lake and other places. We also had a wonderful Platinum Jubilee concert in St Mary's Church organised by Kelvyn Jenkins. Social trips are key to tackling loneliness. We always have good feedback from our passengers and most trips are fully booked.

In a major service development, funding was obtained to train our very own Midas trainer. Dave Morris passed his assessment in December 2022 and now has comenced training on a local basis. This means we can do the training in Hay-on-Wye and on a timelier basis; PAVO has provided excellent support in the past but their trainer is now spread so thinly across Powys it meant long waits for training. Dave will also be able to carry out refresher training for existing drivers.

Thirteen new drivers were recruited across both minibuses and the Community Car Scheme, a considerable achievement.

Hay & District Dial-a-Ride

Strategic Report for the Year Ended 31 March 2023

Policy on reserves

Hay & District Dial-a-Ride has a Reserves Policy which states that £25,000 should be held in reserves, plus Trustees recognise the need to allocate a further £10,000 p.a. to cover replacement of the MPV. The minibus was purchased in 2014 and the MPV delivered in February 2017. Therefore, an accumulated reserve of £115,000 is required as at 31st March 2023. At 31st March 2023 the requirements were met as follows;

Capital Reserve: £90,000

General Reserve (Running costs): £25,000

We were fortunate to finish the year with a surplus of £14,560. This has enabled us to set aside the £10,000 replacement minibus reserve. In the year we received a number of non-recurrent donations from family members who passed away and also non-recurrent grant income. We are extremely grateful for such donations and grants as they really do help the service to survive. A total of just over £51,000 of grant income was received in financial year 2022-23, which included circa £15,000 of restricted grants. The majority of grant funding was received from Mumford £10,000, Moondance £9,858, Eveson Trust £7,500, Winter Care Project (funded by National Grid) £9,252 and the Gwendoline & Margaret Davies Charity £3,500. The second year of the Covid Recovery Grant funded by Powys County Council was utilised in 2022-23 in the sum of £5,435 and £2,000 towards the cost of living crisis was funded by Powys County Council. We also received donations from the NFU and parish councils.

Funding from Local Authorities continues to remain uncertain and the cost of living crisis has both impacted on our members and the cost of running the service going forwards. In the year, our hardship policy has funded circa £1,000 of journey costs. This has significantly increased from previous years and we anticipate that hardship funding will continue to increase next financial year.

We recognise the need to continue to obtain grant income to enable the service to continue to operate successfully, as the Local Authority income contributes to service costs but does not cover our operational costs. Recognising the uncertainty in which we operate we intend to operate a strong reserves position.

We were pleased to welcome Nicholas Boughey as a Trustee. He brings his experience as a company secretary and also as a former volunteer driver for our community transport scheme.

Liz Bowden retired from the Board, although we were very glad that she is staying on as a volunteer driver. We thank her for her long contribution to the Charity and wish her well for the future

Funds in deficit

There are no funds in deficit at 31st March 2023.

Hay & District Dial-a-Ride

Strategic Report for the Year Ended 31 March 2023

Staffing

Jessica Wells, a university student and formerly a volunteer, joined the office team in a paid role to assist with press and public relations including social media and website work, plus administrative support to the Chief Executive. The team at 31st March 2023 are:

Lesley Moore, Chief Executive/Secretary to the Board
Louise Player, Transport Co-ordinator
Jill Sinclair, Grants/Finance Officer
Jessica Wells, Volunteer Administrative Assistant, Public Relations

The success of Hay & District Dial-a-Ride depends on a wide ranging supportive team and the Trustees would like to thank staff and volunteers for their dedicated work, the Co-op for continuing to allow us to park both our vehicles there and to the Old Forge Garage, Llanigon, for keeping our minibuses on the road. Thanks also to Chris Kemp, our bookkeeper.

Future Developments

2024 will be a key year in the life of The Charity, with the celebration of our 30th birthday in December.There will be an event for our community and also events run by others in Hay-on-Wye to mark the occasion.

Funding has been obtained to support members during the cost of living crisis by means of free transport for social trips, the Bank Bus and the Tuesday shopping service. There is also additional funding for the Hardship Scheme.

A new minibus will come into service in 2024, replacing our current large minibus.

Plans are being drawn up for a possible move to the Brecon Road Recreation Site, which is being developed in a few years' time to allow for purpose built office accommodation and parking for our Community Transport Scheme.

The strategic report was approved by the Trustees of the Charity on 17 October 2023 and signed on its behalf by:

.....
Ms M L Fellowes
Trustee

Hay & District Dial-a-Ride

Trustees' Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The object of the Charity is the relief of persons in the Hay on Wye and District area who are poor, disabled, elderly or who otherwise have impaired mobility by the provision of transport for such persons.

In establishing the activities to meet the above objects in this financial period, the Trustees have had due regard to the guidance published by the Charities Commission on public benefit.

Objectives, strategies and activities

Charitable activities during the period included the provision of affordable, accessible transport by the means of a minibus and a modified passenger vehicle (MPV) (both with wheelchair access) together with a fleet of private cars known as the Community Car Scheme. All vehicles are driven by a highly valued team of volunteers.

The Charity employs one part-time permanent paid employee and three part-time temporary members of staff and 34 volunteers. Our wonderful volunteers bring a great range of skills to our team. The drivers undergo Midas (Minibus Drivers Awareness) and First Aid Training. Passenger escorts are also trained via PAVO. All volunteers are encouraged to do Dementia Awareness and Safeguarding Training.

The Charity receives grants from the local authorities and closely monitors the performance measures which underpin these grants. In addition, a number of individuals, Trusts and local organisations also contribute significantly to the charity.

Hay & District Dial-a-Ride pays its staff at a rate above the National Minimum Wage and uses a non-contributory pension scheme for members of staff.

Fundraising disclosures

Our fundraising practices are in line with the new Fundraising Regulator regulations, and PAVO have confirmed that we are not in breach of these. Hay & District Dial-a-Ride does not contact its members asking for donations, only for annual membership and PAVO has confirmed that this is in order. We do not use a professional fundraiser or commercial participator but rely on volunteers and Friends of Dial-a-Ride to assist with events, and our Finance & Grants Officer and CEO work on the grant applications. During the year no complaints were received in respect of our fundraising practice.

Your Board of Trustees remains confident that the services offered by Hay & District Dial-a-Ride are sutainable but recognise changes may be needed and are keeping our financial position under close scrutiny. The Charity could not have acheived this without its paid staff, volunteers, benefactors and supporters. The Trustees are enormously grateful to everyone for their hard work and generosity and look forward to the next year with considerable optimism.

Hay & District Dial-a-Ride

Trustees' Report

Public benefit

Hay & District Dial-a-Ride has a key role to play in the mitigation of rural and social isolation and it is important that we continue to reach out to our community to ensure that people who would benefit from our service are aware.

In an area where there is limited public transport and even less accessible public transport, our essential service enables people to remain independent and stay in their own homes for longer. In addition to the usual hospital and medical journeys, members are also able to connect with local services and social clubs that allow them to participate in community life.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Achievement and Performance

During this reporting period the following numbers of single passenger journeys were completed:

Minibus and MPV: 2,342

Community Cars: 703

Total: 3,045

As expected, the figures are lower due to the ongoing impact of Covid - in a typical year we would expect to carry out approximately 5,800 passenger journeys. In 2019-2020 the figure was 5,882 and in 2020-2021, just 194. However, these figures represent an increase of 1,030 from 2021-22 and bookings continue to rise steadily

The prescription delivery service continues to run on Tuesday and Friday mornings.

Thirteen new volunteer drivers have been recruited.

Membership numbers rose from 160 during Covid to 290 at the end of March 2023

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Hay & District Dial-a-Ride

Trustees' Report

Reference and Administrative Details

Charity Registration Number:	1152682
Company Registration Number:	04413914
	The Charity is incorporated in the United Kingdom.
Registered Office:	14 Castle Street Hay on Wye Hereford HR3 5DF
Principal Office:	14 Castle Street Hay on Wye Hereford HR3 5DF
Independent Examiner:	King Morter Proud & Co Ltd Kings Arms Vaults Watton Brecon Powys LD3 7EF
Bankers:	Barclays Bank plc 9 Bulwark Brecon LD3 7AF
	Nationwide Building Society Kings Park Road, Moulton Park, Northampton, NW3 6NW

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Ms E N Bowden (resigned 20 October 2022)
	Ms M L Fellowes, Chair and Health & Safety Lead
	Mr R Gardiner, Office Line Manager and New Vehicle Lead
	Mrs A M Tong, Member Representative
	Mrs E Hughes, Safeguarding, Hardship and Recycling Lead
	Ms P H Sucher, Treasurer
	Mr G J Powell, GDPR Lead and Vice Chair
	Mr N D Boughey (appointed 21 February 2023)

Senior Management / Leadership Team:	Ms Lesley Moore, Chief Executive Officer

Structure, governance and management

Nature of governing document

The Charity's governing documents comprise the Memorandum and an Articles of Association.

Hay & District Dial-a-Ride is an incorporated registered Charity, limited by guarantee. All beneficiaries are members and active volunteers are also accepted as members, their service to the Charity is accepted in lieu of the annual £10 membership fee.

Recruitment and appointment of Trustees

The Trustees of Hay & District Dial-a-Ride must be elected by the membership, although the Board has the power to appoint additional Trustees between AGMs. Any Trustee so appointed must then stand for election at the following AGM.

Induction and training of Trustees

We have a training and induction policy for new Trustees. This policy covers such aspects as the role of the Trustee, the day to day running of the business and the Charity Commission's 'The Trustee' documentation. PAVO also offer a Trustee training day.

Arrangements for setting key management personnel remuneration

With only four part-time employees there is no legal obligation for Hay & District Dial-a-Ride to report in relation to gender pay gap. Given the four relevant workers it is not appropriate to report any measure. However, Hay & District Dial-a-Ride is committed to paying the same rate for equal work regardless of gender or any protected characteristic.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of Hay & District Dial-a-Ride for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the Trustees of the Charity on 17 October 2023 and signed on its behalf by:

.....

Ms M L Fellowes
Trustee

Hay & District Dial-a-Ride

Independent Examiner's Report to the trustees of Hay & District Dial-a-Ride ('the Company')

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Respective Responsibilities of Trustees and Examiner

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

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

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

.....

John Bromley
FCA

Kings Arms Vaults
Watton
Brecon
Powys
LD3 7EF

17 July 2023

Hay & District Dial-a-Ride

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Grants, donations and legacies	3	71,535	15,187	86,722
Other trading activities	4	14,166	-	14,166
Investment income	5	570	-	570
Total income		86,271	15,187	101,458
Expenditure on:				
Raising funds		(849)	-	(849)
Charitable activities	6	(70,862)	(15,187)	(86,049)
Total expenditure		(71,711)	(15,187)	(86,898)
Net income		14,560	-	14,560
Net movement in funds		14,560	-	14,560
Reconciliation of funds				
Total funds brought forward		133,219	13,837	147,056
Total funds carried forward	16	147,779	13,837	161,616

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Grants, donations and legacies	3	69,963	22,589	92,552
Other trading activities	4	10,695	-	10,695
Investment income	5	38	-	38
Other income		-	3,166	3,166
Total income		80,696	25,755	106,451
Expenditure on:				
Raising funds		(181)	(15)	(196)
Charitable activities	6	(45,523)	(25,740)	(71,263)
Total expenditure		(45,704)	(25,755)	(71,459)
Net income		34,992	-	34,992
Net movement in funds		34,992	-	34,992

The notes on pages 13 to 22 form an integral part of these financial statements.

Hay & District Dial-a-Ride

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Reconciliation of funds				
Total funds brought forward		98,227	13,837	112,064
Total funds carried forward	16	133,219	13,837	147,056

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 16.

Hay & District Dial-a-Ride

(Registration number: 04413914)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	9,245	12,328
Current assets			
Debtors	12	3,612	2,479
Cash at bank and in hand	13	179,510	140,068
		183,122	142,547
Creditors: Amounts falling due within one year	14	(30,751)	(7,819)
Net current assets		152,371	134,728
Net assets		161,616	147,056
Funds of the Charity:			
Restricted income funds			
Restricted funds		13,837	13,837
Unrestricted income funds			
Unrestricted funds		147,779	133,219
Total funds	16	161,616	147,056

For the financial year ending 31 March 2023 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 10 to 22 were approved by the Trustees, and authorised for issue on 17 October 2023 and signed on their behalf by:

.....

Ms M L Fellowes
Trustee

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

1 Charity Status

The Charity is limited by guarantee, incorporated in the United Kingdom, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

The address of its registered office is:
14 Castle Street
Hay on Wye
Hereford
HR3 5DF

The principal place of business is:
14 Castle Street
Hay on Wye
Hereford
HR3 5DF

These financial statements were authorised for issue by the Trustees on 17 October 2023.

2 Accounting Policies

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

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Hay & District Dial-a-Ride meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees meetings and reimbursed expenses.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	25% Reducing balance basis
Computer Equipment and Software	25% Straight line basis

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure
Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the Charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The Charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	12,044	-	12,044
Grants, including capital grants;			
Government grants	59,491	15,187	74,678
Total for 2023	71,535	15,187	86,722
Total for 2022	69,963	22,589	92,552

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	4,306	4,306
Local fundraising and street collection income	3,155	3,155
Membership subscriptions	2,265	2,265
Other income from other trading activities	4,440	4,440
Total for 2023	14,166	14,166
Total for 2022	10,695	10,695

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	570	570
Total for 2023	570	570
Total for 2022	38	38

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Hay & District Dial a Ride		24,616	10,638	35,254
Depreciation, amortisation and other similar costs		3,082	-	3,082
Staff costs		42,414	4,549	46,963
Governance costs		750	-	750
Total for 2023		70,862	15,187	86,049
Total for 2022		45,523	25,740	71,263

	Total expenditure £

In addition to the expenditure analysed above, there are governance costs of £750 (2022 - £750) which relate directly to charitable activities.

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	3,082	4,109

8 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	41,181	33,741
Social security costs	1,917	1,234
Pension costs	2,008	1,567
Other staff costs	1,857	1,268
	46,963	37,810

The monthly average number of persons (including senior management / leadership team) employed by the Charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Part-time employees	4	4

No employee received emoluments of more than £60,000 during the year.

10 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Computer equipment £	Total £
Cost				
At 1 April 2022	2,094	74,561	9,330	85,985
At 31 March 2023	2,094	74,561	9,330	85,985
Depreciation				
At 1 April 2022	2,094	62,552	9,012	73,658
Charge for the year	-	3,002	80	3,082
At 31 March 2023	2,094	65,554	9,092	76,740
Net book value				
At 31 March 2023	-	9,007	238	9,245
At 31 March 2022	-	12,009	318	12,327

12 Debtors

	2023 £	2022 £
Trade debtors	1,688	1,605
Prepayments	624	574
Other debtors	1,300	300
	3,612	2,479

13 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	1,062	1,376
Cash at bank	178,448	138,692
	179,510	140,068

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	869	772
Other creditors	28,010	5,310
Accruals	1,872	1,737
	30,751	7,819

15 Pension and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £2,008 (2022 - £1,567).

16 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General	53,219	86,271	(71,711)	(10,000)	57,779
Delegated Capital Reserve	80,000	-	-	10,000	90,000
Total unrestricted funds	133,219	86,271	(71,711)	-	147,779
Restricted funds	13,837	15,187	(15,187)	-	13,837
Total funds	147,056	101,458	(86,898)	-	161,616

Hay & District Dial-a-Ride

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

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General	98,227	80,696	(45,704)	(80,000)	53,219
Designated	-	-	-	80,000	80,000
Total unrestricted funds	98,227	80,696	(45,704)	-	133,219
Restricted funds	13,837	25,755	(25,755)	-	13,837
Total funds	112,064	106,451	(71,459)	-	147,056

HAY AND DISTRICT DIAL-A-RIDE

England & Wales - Charity number 1152682

Accounts

Company registration number: 04413914

Charity registration number: 1152682

Hay & District Dial-a-Ride

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

King Morter Proud & Co Ltd
Kings Arms Vaults
Watton
Brecon
Powys
LD3 7EF

Hay & District Dial-a-Ride

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Hay & District Dial-a-Ride

Strategic Report for the Year Ended 31 March 2022

The Trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2022, in compliance with s414C of the Companies Act 2006.

Financial Review

The Charity did not meet the passenger journey targets set by Hereford and Powys Councils, again only to be expected during the pandemic. Journeys continue to rise slowly but steadily as restrictions eased in Wales.

There were a number of challenges during the year - Covid continued to be problematic and affected provision of our service. Trustees erred on the side of caution and maintained the risk assessment, restricting numbers on the minibuses and providing a separate service for non-vaccinated members.

The fuel crisis meant a difficult few weeks and drivers had to use a variety of different petrol stations to keep the service going, rather than the dedicated one in Clyro related to our fuel card.

Several of our volunteer drivers did not return to us after Covid lockdown and a lot of work was done recruiting. However, delays in training meant this was only a partial success and much more needs to be done from April 2022 onwards.

Policy on reserves

Hay & District Dial-a-Ride has a Reserves Policy which states that £25,000 should be held in reserves, plus Trustees recognise the need to allocate a further £10,000 p.a. to cover replacement of the MPV. The minibus was purchased in 2014 and the MPV delivered in February 2017. Therefore, an accumulated reserve of £105,000 is required as at 31st March 2022. At 31st March 2022 the requirements were met as follows;

Capital Reserve: £80,000

General Reserve (Running costs): £25,000

We were fortunate to obtain significant funding from non-recurring grant applications during the year. A total of circa £59,000 was received in 2021-22 with circa £26,000 of restricted grants, including the Covid recovery grant of circa £10,000 split over two financial years from Powys County Council. The £15,000 grant from the Moondance Foundation funded the cost of providing the community with a free prescription delivery service up to the end of December 2021. This service continues to be successful and remains available to all members. We also received £10,000 from the Community Lottery Grant, £10,000 from Mumford Memorial Trust, £5,000 from Northwick Trust and £2,000 from the Davies charities.

Funding from Local Authorities remains very uncertain and there has been no inflationary rise for some years. Recognising the threat, we intend to maintain a strong reserves position and are applying for grants from other sources.

We were pleased to appoint Patricia Sucher as Treasurer in October 2021 and also Gus Powell, our lead on General Data Protection Regulations. During the year, two Trustees, Trish Richardson and Jane Nicholls left the Board.

Funds in deficit

There are no funds in deficit at 31st March 2022.

Hay & District Dial-a-Ride

Strategic Report for the Year Ended 31 March 2022

Staffing

Funding was obtained for a part-time administrative assistant and Frances Strong joined the team on a fixed term contract providing much needed support in the office. Jessica Wells, a volunteer and university student, also joined the office team to assist with press and public relations including social media and website work. The team at 31st March 2022 are:

Lesley Moore, Chief Executive
Louise Player, Transport Co-ordinator
Jill Sinclair, Grants/Finance Officer
Frances Strong, Administrative Assistant
Jessica Wells, Volunteer Administrative Assistant, Public Relations

The success of Hay & District Dial-a-Ride depends on a wide ranging supportive team and the Trustees would like to thank staff and volunteers for their dedicated work, the Co-op for continuing to allow us to park both our vehicles there and to the Old Forge Garage, Llanigon, for keeping us on the road.

Coronavirus - Financial Impact

The impact of Coronavirus has continued this financial year. Throughout the year we have restarted our services in a safe way as guidance emerged during the year. As a result of this, we have received reduced fare and fundraising opportunities.

We are pleased to have ended the year in a surplus position. This will provide a buffer into next year which we know will be challenging due to increased energy and fuel costs and as we continue to emerge from the impact of Coronavirus.

Future Developments

Trustees have agreed to replace our Citroen minibus which was bought in 2014 and will be looking at various vehicles during 2022-23 to see what is on the market to suit our needs.

As the financial year drew to a close, work was going on behind the scenes on a completely revamped website and was launched in April 2022. This was funded by a very welcome grant and allowed staff to do the updating themselves and included an online booking system.

The strategic report was approved by the Trustees of the Charity on 19 October 2022 and signed on its behalf by:

.....
Ms M L Fellowes
Trustee

Hay & District Dial-a-Ride

Trustees' Report

The Trustees, who are Directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The object of the Charity is the relief of persons in the Hay on Wye and District area who are poor, disabled, elderly or who otherwise have impaired mobility by the provision of transport for such persons.

In establishing the activities to meet the above objects in this financial period, the Trustees have had due regard to the guidance published by the Charities Commission on public benefit.

Objectives, strategies and activities

Charitable activities during the period included the provision of affordable, accessible transport by the means of a minibus and a modified passenger vehicle (MPV) (both with wheelchair access) together with a fleet of private cars known as the Community Car Scheme. All vehicles are driven by a highly valued team of volunteers.

The Charity employs one part-time permanent paid employee and three part-time temporary members of staff and 22 volunteers. Our wonderful volunteers bring a great range of skills to our team. The drivers undergo Midas (Minibus Drivers Awareness) and First Aid Training. Passenger escorts are also trained via PAVO. All volunteers are encouraged to do Dementia Awareness and Safeguarding Training. Small steps have been taken to re-start training post-Covid during the year.

The Charity receives grants from the local authorities and closely monitors the performance measures which underpin these grants. In addition, a number of individuals, Trusts and local organisations also contribute significantly to the charity.

Hay & District Dial-a-Ride pays its staff at a rate above the National Minimum Wage and uses a non-contributory pension scheme for members of staff.

Fundraising disclosures

Our fundraising practices are in line with the new Fundraising Regulator regulations, and PAVO have confirmed that we are not in breach of these. Hay & District Dial-a-Ride does not contact its members asking for donations, only for annual membership and PAVO has confirmed that this is in order. We do not use a professional fundraiser or commercial participator but rely on volunteers and Friends of Dial-a-Ride to assist with events, and our Finance & Grants Officer and CEO work on the grant applications. During the year no complaints were received in respect of our fundraising practice.

Your Board of Trustees remains confident that the services offered by Hay & District Dial-a-Ride are sutainable but recognise changes may be needed and are keeping our financial position under close scrutiny. The Charity could not have acheived this without its paid staff, volunteers, benefactors and supporters. The Trustees are enormously grateful to everyone for their hard work and generosity and look forward to the next year with considerable optimism.

Hay & District Dial-a-Ride

Trustees' Report

Public benefit

Hay & District Dial-a-Ride has a key role to play in the mitigation of rural and social isolation and it is important that we continue to reach out to our community to ensure that people who would benefit from our service are aware.

In an area where there is limited public transport and even less accessible public transport, our essential service enables people to remain independent and stay in their own homes for longer. In addition to the usual hospital and medical journeys, members are also able to connect with local services and social clubs that allow them to participate in community life.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Achievement and Performance

During this reporting period the following numbers of single passenger journeys were completed:

Minibus and MPV: 1,784

Community Cars: 231

Total: 2015

As expected, the figures are lower due to the ongoing impact of Covid - a typical year we would expect to carry out between 5,800 and 6,000 passenger journeys. In 2019-2020 the figure was 5,882 and in 2020-2021 just 194.

The prescription delivery service continues to be a success.

Journey bookings continue to rise steadily.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The Charity's governing documents comprise the Memorandum and an Articles of Association.

Hay & District Dial-a-Ride is an incorporated registered Charity, limited by guarantee. All beneficiaries are members and active volunteers are also accepted as members, their service to the Charity is accepted in lieu of the annual £10 membership fee.

Recruitment and appointment of Trustees

The Trustees of Hay & District Dial-a-Ride must be elected by the membership, although the Board has the power to appoint additional Trustees between AGMs. Any Trustee so appointed must then stand for election at the following AGM.

Induction and training of Trustees

We have a training and induction policy for new Trustees. This policy covers such aspects as the role of the Trustee, the day to day running of the business and the Charity Commission's 'The Trustee' documentation. PAVO also offer a Trustee training day.

Arrangements for setting key management personnel remuneration

With only three part-time employees there is no legal obligation for Hay & District Dial-a-Ride to report in relation to gender pay gap. Given the three relevant workers it is not appropriate to report any measure. However, Hay & District Dial-a-Ride is committed to paying the same rate for equal work regardless of gender or any protected characteristic.

Hay & District Dial-a-Ride

Trustees' Report

Reference and Administrative Details

Trustees	Ms E N Bowden, Vice Chair Ms M L Fellowes, Chair Mr R Gardiner, Office Line Manager Mrs J Nicholls (resigned 12 October 2021) Mrs P Richardson, Vice Chair (resigned 19 January 2022) Mrs A M Tong, Member Representative Mrs E Hughes, Safeguarding & Hardship Lead Ms P H Sucher, Treasurer (appointed 12 October 2021) Mr G J Powell, GDPR Lead (appointed 12 October 2021)
Senior Management Team	Ms Lesley Moore, Chief Executive Officer
Principal Office	14 Castle Street Hay on Wye Hereford HR3 5DF
Registered Office	14 Castle Street Hay on Wye Hereford HR3 5DF The Charity is incorporated in the United Kingdom.
Company Registration Number	04413914
Charity Registration Number	1152682
Bankers	Barclays Bank plc 9 Bulwark Brecon LD3 7AF Nationwide Building Society Kings Park Road, Moulton Park, Northampton, NW3 6NW
Independent Examiner	King Morter Proud & Co Ltd Kings Arms Vaults Watton Brecon Powys LD3 7EF

Hay & District Dial-a-Ride

Trustees' Report

Statement of Trustees' Responsibilities

The Trustees (who are also the Directors of Hay & District Dial-a-Ride for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the Trustees of the Charity on 19 October 2022 and signed on its behalf by:

.....
Ms M L Fellowes
Trustee

Hay & District Dial-a-Ride

Independent Examiner's Report to the Trustees of Hay & District Dial-a-Ride

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022 which are set out on pages 9 to 23.

Respective Responsibilities of Trustees and Examiner

As the Charity's Trustees of Hay & District Dial-a-Ride (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 Hay & District Dial-a-Ride are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

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

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

.....

John Bromley
FCA

Kings Arms Vaults
Watton
Brecon
Powys
LD3 7EF

19 October 2022

Hay & District Dial-a-Ride

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Grants, donations and legacies	3	69,963	22,589	92,552
Other trading activities	4	10,695	-	10,695
Investment income	5	38	-	38
Other income		-	3,166	3,166
Total income		80,696	25,755	106,451
Expenditure on:				
Raising funds		(181)	(15)	(196)
Charitable activities	6	(45,523)	(25,740)	(71,263)
Total expenditure		(45,704)	(25,755)	(71,459)
Net income		34,992	-	34,992
Net movement in funds		34,992	-	34,992
Reconciliation of funds				
Total funds brought forward		98,227	13,837	112,064
Total funds carried forward	16	133,219	13,837	147,056

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Grants, donations and legacies	3	50,336	5,780	56,116
Other trading activities	4	7,875	292	8,167
Investment income	5	43	-	43
Total income		58,254	6,072	64,326
Expenditure on:				
Raising funds		(20)	-	(20)
Charitable activities	6	(50,076)	(7,129)	(57,205)
Total expenditure		(50,096)	(7,129)	(57,225)
Net income/(expenditure)		8,158	(1,057)	7,101
Transfers between funds		3,556	(3,556)	-
Net movement in funds		11,714	(4,613)	7,101

The notes on pages 13 to 23 form an integral part of these financial statements.

Hay & District Dial-a-Ride

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Reconciliation of funds				
Total funds brought forward		86,513	18,450	104,963
Total funds carried forward	16	98,227	13,837	112,064

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 16.

Hay & District Dial-a-Ride

(Registration number: 04413914)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	12,328	16,436
Current assets			
Debtors	12	2,479	1,627
Cash at bank and in hand	13	140,068	127,862
		142,547	129,489
Creditors: Amounts falling due within one year	14	(7,820)	(33,861)
Net current assets		134,727	95,628
Net assets		147,055	112,064
Funds of the Charity:			
Restricted income funds			
Restricted funds		13,837	13,837
Unrestricted income funds			
Unrestricted funds		133,218	98,227
Total funds	16	147,055	112,064

For the financial year ending 31 March 2022 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Hay & District Dial-a-Ride

(Registration number: 04413914)
Balance Sheet as at 31 March 2022

The financial statements on pages 9 to 23 were approved by the Trustees, and authorised for issue on 19 October 2022 and signed on their behalf by:

.....
Ms M L Fellowes
Trustee

1 Charity Status

The Charity is limited by guarantee, incorporated in the United Kingdom, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

The address of its registered office is:
14 Castle Street
Hay on Wye
Hereford
HR3 5DF

The principal place of business is:
14 Castle Street
Hay on Wye
Hereford
HR3 5DF

These financial statements were authorised for issue by the Trustees on 19 October 2022.

2 Accounting Policies

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

Statement of compliance
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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Hay & District Dial-a-Ride meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The Charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees's meetings and reimbursed expenses.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	25% Reducing balance basis
Computer Equipment and Software	25% Straight line basis

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees's discretion in furtherance of the objectives of the Charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The Charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	20,667	-	20,667
Legacies	4,775	-	4,775
Grants, including capital grants;			
Government grants	44,521	22,589	67,110
Total for 2022	69,963	22,589	92,552
Total for 2021	50,336	5,780	56,116

4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Trading income;			
Sales of goods and services	4,138	-	4,138
Local fundraising and street collection income	1,786	-	1,786
Membership subscriptions	1,960	-	1,960
Other income from other trading activities	2,811	-	2,811
Total for 2022	10,695	-	10,695
Total for 2021	7,875	292	8,167

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	38	38
Total for 2022	38	38
Total for 2021	43	43

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Hay & District Dial a Ride		12,552	16,042	28,594
Depreciation, amortisation and other similar costs		4,109	-	4,109
Staff costs		28,112	9,698	37,810
Governance costs		750	-	750
Total for 2022		45,523	25,740	71,263
Total for 2021		50,076	7,129	57,205

	Total expenditure £

In addition to the expenditure analysed above, there are governance costs of £750 (2021 - £745) which relate directly to charitable activities.

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	4,109	5,634

8 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	33,741	29,412
Social security costs	1,234	1,116
Pension costs	1,567	1,319
Other staff costs	1,268	57
	37,810	31,904

The monthly average number of persons (including senior management team) employed by the Charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Part-time employees	4	3

(2021 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

10 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Computer equipment £	Total £
Cost				
At 1 April 2021	2,094	74,561	9,330	85,985
At 31 March 2022	2,094	74,561	9,330	85,985
Depreciation				
At 1 April 2021	2,094	58,548	8,906	69,548
Charge for the year	-	4,003	106	4,109
At 31 March 2022	2,094	62,551	9,012	73,657
Net book value				
At 31 March 2022	-	12,010	318	12,328
At 31 March 2021	-	16,013	424	16,437

12 Debtors

	2022 £	2021 £
Trade debtors	1,605	825
Prepayments	574	(1)
Other debtors	300	803
	2,479	1,627

13 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	1,376	1,063
Cash at bank	138,692	126,799
	140,068	127,862

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	772	625
Other creditors	5,310	28,180
Accruals	1,738	5,056
	7,820	33,861

15 Pension and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £1,567 (2021 - £1,319).

16 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General	98,226	80,696	(45,704)	(80,000)	53,218
Delegated Capital Reserve	-	-	-	80,000	80,000
Total unrestricted funds	98,226	80,696	(45,704)	-	133,218
Restricted funds	13,837	25,755	(25,755)	-	13,837
Total funds	112,063	106,451	(71,459)	-	147,055

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General	86,513	58,254	(50,096)	3,556	98,227
Restricted funds	18,450	6,072	(7,129)	(3,556)	13,837
Total funds	104,963	64,326	(57,225)	-	112,064

The amount of £10,000 has been put aside this year from within the general reserve fund into a delegated capital reserve for the future cost of replacing the minibus. The Trustees had already put aside £70,000 up until 31st March 2021. From 1st April 2021, this has been included in the delegated capital reserve fund.

In the year ended 31st March 2021, an amount of £4,365 relating to a provision for purchase of a minibus had been included as a cost on charitable activities and a creditor in deferred income. As the Trustees were already putting aside funds from reserves for replacement of the minivan, this amount of £4,365 has been released back into unrestricted reserves and the brought forward reserves at 1st April 2021. Therefore, the comparatives for the year ended 31st March 2021 have been adjusted by £4,365, from £107,698 to £112,064.

HAY AND DISTRICT DIAL-A-RIDE

England & Wales - Charity number 1152682

Accounts

Company registration number: 04413914

Charity registration number: 1152682

Hay & District Dial-a-Ride

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

King Morter Proud & Co Ltd
Kings Arms Vaults
Watton
Brecon
Powys
LD3 7EF

Hay & District Dial-a-Ride

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Hay & District Dial-a-Ride

Strategic Report for the Year Ended 31 March 2021

The Trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2021, in compliance with s414C of the Companies Act 2006.

Achievements and performance
During this reporting period the following numbers of single passenger journeys were completed:

Minibus and MPV: 184

Community Cars: 10

Total: 194

As expected, due to the impact of the Covid pandemic, the figures are extremely low (the previous year was 5,882).

However, the team also delivered 668 prescriptions over the same period.

Journey bookings now continue to rise steadily.

Financial Review
We were fortunate to obtain significant funding from grant applications during the year including Covid Support from Powys County Council (£10,000). To address issues raised by members due to the impact of the Covid pandemic we implemented a free prescription service to assist the community. This service continues to be very successful and is available to all members up to the end of December 2021 via funding from Moondance (April 21 to December 21).

We are aware that funding from Local Authorities remains very uncertain. Recognising the threat, we intend to maintain a strong reserves position and are applying for grants from other sources.

During 20/21, membership dropped to our lowest levels for many years - just 170. This was largely due to the effect of Covid. Since then we have been advertising and new members are joining bringing our figures back up to 200 at the time of writing (July 2021).

Although settled in our new premises at 14 Castle Street, we are looking to the future and hope to secure accessible accommodation where we can welcome everyone. This is a key area for Hay & District Dial-a-Ride's forward planning.

We were very sad to lose Muriel Semple, Trustee and also Vince Reynolds, former Trustee and volunteer driver. Donations in their memory were generous and we express our thanks to the families. We welcomed Annie Tong to the Board as Member representative and the Board is still looking to appoint a Treasurer Trustee.

Hay & District Dial-a-Ride

Strategic Report for the Year Ended 31 March 2021

Policy on reserves

Hay & District Dial-a-Ride has a Reserves Policy which states that £25,000 should be held in reserve by the charity for guarding against possible reduced funding in the future, untoward circumstances and to ensure cashflow requirements can be met. The Trustees recognise the need to allocate a further £10,000 per year to cover fixed asset depreciation. The minibus was purchased in 2014 and the MPV delivered in February 2017. Therefore an accumulated reserve of £70,000 is required. At 31st March 2021 the requirements as follows;

Capital Reserve: £70,000

General Reserve: £25,000

Funds in deficit

There are no funds in deficit at 31st March 2021

Staffing

The role of Treasurer is covered by the stablishment of a Finance Sub Committee, chaired by the vice-chairperson and its work has been vital to the financial stability of Hay & District Dial-a-Ride.

The postponed interviews for the part-time post of Finance Officer finally took place in October 2020 and Jill Sinclair was appointed on a grant-funded fixed term contract to the end of March 2021. Jill has a wealth of financial expertise and is working on finance policies, accounts and grant applications.

The success of Hay & District Dial-a-Ride depends on a wide ranging supportive team and the Trustees would like to thank staff and volunteers for their dedicated work, the Co-op for continuing to allow us to park both our vehicles there and to the Old Forge Garage, Llanigon, for keeping us on the road.

Coronavirus - Financial Impact

The impact of the virus on our finance and operations was assessed during the course of the financial year 2020/21. Despite losses of £8,000 from lost fares and £1,500 from lost fundraising opportunities, we are very pleased to have ended the year in profit, albeit a small one.

Hay & District Dial-a-Ride

Strategic Report for the Year Ended 31 March 2021

Plans for future periods

Aims and key objectives for future periods

The Charity did not meet passenger journey targets set by Hereford and Powys Councils, again only to be expected during the pandemic. Journeys continue to rise slowly but steadily as restrictions ease in Wales.

Hay & District Dial-a-Ride quickly moved to home working arrangements for Lesley Moore and Louise Player, the latter was also furloughed for a few months during the height of the pandemic. These arrangements worked well and Trustees agreed a home-working allowance towards expenses of £6 per week for these members of staff.

Our team kept in touch with the most vulnerable of our membership by telephone throughout this year and acted as a signpost to other community groups and organisations, sending informative newsletters on a regular basis.

Hay & District Dial-a-Ride was able to secure early vaccinations for all its volunteers and this process began in January 2021.

At the end of March 2021, home-working arrangements were still in place although staff moved back to the office in May 2021, where they remain.

The Trustees would like to thank staff for their adaptable and flexible approach to working throughout the pandemic which contributed to the continuity of service and support to our members.

The strategic report was approved by the Trustees of the Charity on 12 October 2021 and signed on its behalf by:

.....
Ms M L Fellowes
Trustee

.....
Mrs P Richardson
Trustee

Hay & District Dial-a-Ride

Trustees' Report

The Trustees, who are Directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The object of the charity is the relief of persons in the Hay on Wye and District area who are poor, disabled, elderly or who otherwise have impaired mobility by the provision of transport for such persons.

In establishing the activities to meet the above objects in this financial period, the trustees have had due regard to the guidance published by the Charities Commission on public benefit.

Objectives, strategies and activities

Charitable activities during the period included the provision of affordable, accessible transport by the means of a minibus and MPV (both with wheelchair access) together with a fleet of private cars known as the Community Car Scheme. All vehicles are driven by a highly valued team of volunteers.

In total the Charity employs one part-time permanent paid employee and two part-time temporary members of staff and 24 volunteers. Our wonderful volunteers bring a great range of skills to our team. The drivers undergo Midas (Minibus Drivers Awareness) and First Aid training. Passenger escorts are also trained via PAVO. All volunteers are encouraged to do Dementia Awareness and Safeguarding Training. Due to Covid, no training took place this financial year.

The charity receives grants from the local authorities and closely monitors the performance measures which underpin these grants. In addition, a number of individuals, Trusts and local organisations also contribute significantly to the charity.

Hay & District Dial-a-Ride pays its staff at a rate above the National Minimum Wage and uses a non-contributory pension scheme for members of staff.

Fundraising disclosures

Our fundraising practises are in line with the Fundraising Regulator's regulations, and Powys Association of Voluntary Organisations have confirmed that we are not in breach of these. Hay & District Dial-a-Ride does not contact its members asking for donations, only for their annual membership and Powys Association of Voluntary Organisations has confirmed that this is in order. We do not use a professional fundraiser or commercial participator but rely on volunteers and Friends of Dial-a-Ride to assist with events, and our CEO works on grant applications. During the year no complaints were received in respect of our fundraising practise.

The Board of Trustees remains confident that the services offered by Hay & District Dial-a-Ride are sutainable but recognise changes may be needed and are keeping our financial position under close scrutiny. The charity could not have acheived this without its paid staff, volunteers, benefactors and supporters.

The Trustees are enormously grateful to everyone for their hard work and generosity and look forward to the next year with considerable optimism.

Hay & District Dial-a-Ride

Trustees' Report

Public benefit

Hay & District Dial-a-Ride has a key role to play in the mitigation of rural and social isolation and it is important that we continue to reach out to our community to ensure that people who would benefit from our service are aware.

In an area where there is limited public transport and even less accessible public transport, our essential service enables people to remain independent and stay in their own homes for longer. In addition to the usual hospital and medical journeys, members are also able to connect with local services and social clubs that allow them to perticipate in community life.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The Charity's governing documents comprise the Memorandum and an Articles of Association.

Hay & District Dial-a-Ride is an incorporated registered Charity, limited by guarantee. All beneficiaries are members. Active volunteers with the Charity are also accepted as members, their service to the Charity is accepted in lieu of the annual £10 membership fee.

Recruitment and appointment of Trustees

The Trustees of Hay & District Dial-a-Ride must be elected by the membership, although the Board has the power to appoint additional Trustees between AGMs. Any Trustee so appointed must then stand for election at the following AGM.

Induction and training of Trustees

We have a training and induction policy for new Trustees. This policy covers such aspects as the role of the Trustee, the day to day running of the business and the Charity Commission 'The Trustee' documentation. PAVO also offer a Trustee training day.

Arrangements for setting key management personnel remuneration

With only three part-time employees there is no legal obligation for Hay & District Dial-a-Ride to report in relation to gender pay gap. Given the three relevant workers it is not appropriate to report any measure. However, Hay & District Dial-a-Ride is committed to paying the same rate for equal work regardless of gender or any protected characteristic.

Hay & District Dial-a-Ride

Trustees' Report

Reference and Administrative Details

Trustees	Ms E N Bowden Ms M L Fellowes, Chair Mr R Gardiner Ms G P Jones (resigned 20 October 2020) Mrs J Nicholls Mrs P Richardson, Vice Chair Ms M Semple (resigned 10 July 2020) Mrs A M Tong (appointed 20 October 2020) Mrs E Hughes (appointed 9 March 2021)
Senior Management Team	Ms Lesley Moore, Chief Executive Officer
Principal Office	14 Castle Street Hay on Wye Hereford HR3 5DF
Registered Office	14 Castle Street Hay on Wye Hereford HR3 5DF The Charity is incorporated in the United Kingdom.
Company Registration Number	04413914
Charity Registration Number	1152682
Bankers	Barclays Bank plc 9 Bulwark Brecon LD3 7AF Nationwide Building Society Kings Park Road, Moulton Park, Northampton, NW3 6NW
Independent Examiner	King Morter Proud & Co Ltd Kings Arms Vaults Watton Brecon Powys LD3 7EF

Hay & District Dial-a-Ride

Trustees' Report

Statement of Trustees' Responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the Trustees of the Charity on 12 October 2021 and signed on its behalf by:

.....
Ms M L Fellowes
Trustee

.....
Mrs P Richardson
Trustee

Hay & District Dial-a-Ride

Independent Examiner's Report to the trustees of Hay & District Dial-a-Ride

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021 which are set out on pages 9 to 23.

Respective Responsibilities of Trustees and Examiner

As the Charity's Trustees of Hay & District Dial-a-Ride (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').

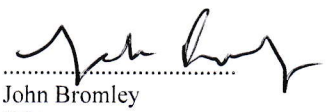
Having satisfied myself that the accounts of Hay & District Dial-a-Ride are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

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

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



John Bromley
FCA

Kings Arms Vaults
Watton
Brecon
Powys
LD3 7EF

12 October 2021

Hay & District Dial-a-Ride

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Grants, donations and legacies	3	50,336	5,780	56,116
Other trading activities	4	7,875	292	8,167
Investment income	5	43	-	43
Total income		58,254	6,072	64,326
Expenditure on:				
Raising funds		(20)	-	(20)
Charitable activities	6	(54,442)	(7,129)	(61,571)
Total expenditure		(54,462)	(7,129)	(61,591)
Net income/(expenditure)		3,792	(1,057)	2,735
Transfers between funds		3,556	(3,556)	-
Net movement in funds		7,348	(4,613)	2,735
Reconciliation of funds				
Total funds brought forward		86,513	18,450	104,963
Total funds carried forward	16	93,861	13,837	107,698

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Grants, donations and legacies	3	50,828	-	50,828
Other trading activities	4	15,581	2,913	18,494
Investment income	5	325	-	325
Total income		66,734	2,913	69,647
Expenditure on:				
Raising funds		(1,363)	-	(1,363)
Charitable activities	6	(55,487)	(6,957)	(62,444)
Total expenditure		(56,850)	(6,957)	(63,807)
Net income/(expenditure)		9,884	(4,044)	5,840
Transfers between funds		2,806	(2,806)	-
Net movement in funds		12,690	(6,850)	5,840

The notes on pages 13 to 23 form an integral part of these financial statements.

Hay & District Dial-a-Ride

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Reconciliation of funds				
Total funds brought forward		73,823	25,300	99,123
Total funds carried forward	16	86,513	18,450	104,963

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 16.

Hay & District Dial-a-Ride

(Registration number: 04413914)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	16,436	22,070
Current assets			
Debtors	12	1,628	1,070
Cash at bank and in hand	13	127,862	90,993
		129,490	92,063
Creditors: Amounts falling due within one year	14	(38,228)	(9,170)
Net current assets		91,262	82,893
Net assets		107,698	104,963
Funds of the Charity:			
Restricted income funds			
Restricted funds		13,837	18,450
Unrestricted income funds			
Unrestricted funds		93,861	86,513
Total funds	16	107,698	104,963

For the financial year ending 31 March 2021 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Hay & District Dial-a-Ride

(Registration number: 04413914)
Balance Sheet as at 31 March 2021

The financial statements on pages 9 to 23 were approved by the Trustees, and authorised for issue on 12 October 2021 and signed on their behalf by:

.....
Ms M L Fellowes
Trustee

.....
Mrs P Richardson
Trustee

The notes on pages 13 to 23 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity Status

The Charity is limited by guarantee, incorporated in the United Kingdom, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

The address of its registered office is:
14 Castle Street
Hay on Wye
Hereford
HR3 5DF

The principal place of business is:
14 Castle Street
Hay on Wye
Hereford
HR3 5DF

These financial statements were authorised for issue by the Trustees on 12 October 2021.

2 Accounting Policies

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

Statement of compliance
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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Hay & District Dial-a-Ride meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The Charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the Charity has unconditional entitlement.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	25% Reducing balance basis
Computer Equipment and Software	25% Straight line basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure
Unrestricted income funds are general funds that are available for use at the Trustees's discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The Charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	7,864	-	7,864
Donations from individuals	3,389	-	3,389
Legacies	7,811	-	7,811
Grants, including capital grants;			
Government grants	31,272	5,780	37,052
Total for 2021	50,336	5,780	56,116
Total for 2020	50,828	-	50,828

4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Trading income;			
Sales of goods and services	1,105	292	1,397
Local fundraising and street collection income	1,977	-	1,977
Membership subscriptions	1,343	-	1,343
Other income from other trading activities	3,450	-	3,450
Total for 2021	7,875	292	8,167
Total for 2020	15,581	2,913	18,494

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	43	43
Total for 2021	43	43
Total for 2020	325	325

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Hay & District Dial a Ride		20,730	2,558	23,288
Depreciation, amortisation and other similar costs		5,634	-	5,634
Staff costs		27,437	4,467	31,904
Governance costs		641	104	745
Total for 2021		54,442	7,129	61,571
Total for 2020		55,487	6,957	62,444

	Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £745 (2020 - £744) which relate directly to charitable activities. See note for further details.

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	5,634	8,120

8 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	29,412	26,269
Social security costs	1,116	676
Pension costs	1,319	795
Other staff costs	57	1,090
	31,904	28,830

The monthly average number of persons (including senior management team) employed by the Charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Part-time employees	3	3

2 (2020 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

10 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Computer equipment £	Total £
Cost				
At 1 April 2020	2,094	74,561	9,330	85,985
At 31 March 2021	2,094	74,561	9,330	85,985
Depreciation				
At 1 April 2020	2,094	53,211	8,610	63,915
Charge for the year	-	5,338	296	5,634
At 31 March 2021	2,094	58,549	8,906	69,549
Net book value				
At 31 March 2021	-	16,012	424	16,436
At 31 March 2020	-	21,350	720	22,070

12 Debtors

	2021 £	2020 £
Trade debtors	825	467
Other debtors	803	603
	1,628	1,070

13 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	1,063	329
Cash at bank	126,799	90,664
	127,862	90,993

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	626	354
Other creditors	28,180	6,455
Accruals	5,056	2,361
Deferred income	4,366	-
	38,228	9,170

Included in deferred income is the amount of £4,366 in grant funding. This has been allocated to the replacement cost of the minibus in future years.

15 Pension and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £1,319 (2020 - £796).

16 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General	86,513	58,254	(54,462)	3,556	93,861
Restricted funds	18,450	6,072	(7,129)	(3,556)	13,837
Total funds	104,963	64,326	(61,591)	-	107,698

Hay & District Dial-a-Ride

Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
General	73,823	66,734	(56,850)	2,806	86,513
Restricted funds	25,300	2,913	(6,957)	(2,806)	18,450
Total funds	99,123	69,647	(63,807)	-	104,963