

LINCOLN AREA DIALARIDE LTD

England & Wales · Charity number 1159525

Details

Other names	LADAR
Status	Registered
Legal form	Charitable company
Company number	09111065
Registered	2014-12-08
Register	View on the Charity Commission register

Contact

Address	Unit 1 Lincoln Central Car Park Melville Street Lincoln LN5 7HW
Phone	01522800100
Website	www.lincolndialaride.co.uk

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS")ARE SPECIFICALLY RESTRICTED TO PROVIDING A COMMUNITY TRANSPORT SERVICE FOR SUCH INHABITANTS OF LINCOLN AND ITS NEIGHBOURHOOD WHO ARE IN NEED OF SUCH A SERVICE BECAUSE OF AGE, SICKNESS OR DISABILITY (MENTAL OR PHYSICAL), OR POVERTY, OR BECAUSE OF A LACK OF AVAILABILITY OF ADEQUATE AND SAFE PUBLIC PASSENGER SERVICES.

Activities: Lincoln Area DialaRide Ltd provides accessible and affordable transport services to those individuals who are disadvantaged by age and/or a disability. The organisation also operates a Shopmobility service that provides the loan of mobility equipment to assist those with reduced mobility in gaining access to the shopping precincts and other areas of interest within the City of Lincoln.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Lincolnshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£204,693	£220,134	-	-
2024-03-31	£215,581	£195,299	-	-
2023-03-31	£223,662	£191,739	-	-
2022-03-31	£201,642	£182,613	-	-
2021-03-31	£246,202	£242,523	-	-

Trustees

Name	Role	Appointed
Brian George Haughton	Chair	2017-01-12
CAROLE ANGELA SMITH		2014-07-01
CHRISTOPHER JONES		2018-10-31
ROSEMARY CHRISTINE SURTEES		2014-07-01
SHEILA KYLE SINCLAIR		2014-07-01

LINCOLN AREA DIALARIDE LTD

England & Wales - Charity number 1159525

Accounts

REGISTERED COMPANY NUMBER: 09111065 (England and Wales)
REGISTERED CHARITY NUMBER: 1159525

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2025
for
Lincoln Area Dialaride Limited

TUESDAY



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COMPANIES HOUSE

Wright Vigar Limited
Statutory Auditors
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Lincoln Area Dialaride Limited

Contents of the Financial Statements
for the Year Ended 31 March 2025

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Lincoln Area DialaRide Limited

Report of the Trustees **for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's Aims & Objectives (as shown in its Memorandum & Articles of Association), are as follows:

'The charity's objects are specifically restricted to providing a community transport service for such inhabitants of Lincolnshire who require such a service because of age, sickness or disability (mental or physical), or poverty, or because of a lack of availability of adequate and safe public passenger services.'

Significant activities

On broader terms, the Charity provides the following services:

- DialaRide Service
- Shopmobility Service
- Voluntary Car Service

DialaRide Service

An accessible and affordable transport service that can be used by anyone resident within a six-mile radius of the City of Lincoln who finds it difficult to use other forms of transport due to age and/or a disability. The six-mile radius is extended at times dependant on need and availability of services provided. The service has a fleet of highly accessible minibuses that are specifically designed to be accessible to the elderly and/or disabled and can carry most types of mobility equipment.

Shopmobility Service

This service provides the loan and hire of mobility equipment to help anyone with reduced mobility in gaining access to the shopping precincts and other areas of interest within the City of Lincoln. It has a fleet of mobility equipment that includes:

- Manual Wheelchairs
- Powered Wheelchairs
- Powered Scooters

Voluntary Car Service

This service compliments and expands upon the core DialaRide service and can be accessed by anyone resident within Lincolnshire who finds it difficult to use other forms of transport due to age and/or a disability.

It involves volunteers using their own vehicles and is more suited to those individuals that are not reliant upon mobility equipment such as powered wheelchairs. Additionally, there is a network of "not for profit", independent schemes around Lincolnshire, to which some individuals may be referred.

Public benefit

The Public Benefit from the operation of the services provided by Lincoln Area DialaRide are quite considerable:

- 1) Those persons disadvantaged by age and/or a disability can maintain their independence and retain a quality of life.
- 2) The reliance and therefore financial pressures placed upon social care can be reduced as individuals can remain in their own homes longer as they have an appropriate transport service to enable them to access other services (such as healthcare).

Volunteers

Volunteers, for all services provided, are the mainstay of the Charity and crucial to its continued success. It is therefore imperative that the volunteer base is capable of meeting the demands that are placed on the service.

All volunteers undergo comprehensive Induction & Training and those that may have unsupervised access to children and/or adults at risk are vetted using the Disclosure and Barring Service (DBS).

Lincoln Area Dialaride Limited

Report of the Trustees **for the Year Ended 31 March 2025**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

DialaRide Service

At the end of the financial year Lincoln Area Dialaride maintained 760 individual registered users and 14 groups, undertaking a total of 9,723 individual trips and carried 11,498 passengers, including 2,020 passengers using wheelchairs, travelling a total of just over 64,863 miles.

As of the 31st March 2025, the DialaRide service operated a fleet of seven vehicles, apart from one, all are adapted vehicles for the carriage of electric wheelchairs.

Shopmobility Service

During the year the Shopmobility Service maintained 171 registered users and provided equipment to these users on a total of 2,008 individual hires for a variable amount of time.

Voluntary Car Service

During the year the Voluntary Car Service maintained 346 registered users and undertook a total of 1,203 individual trips carrying 1,313 registered users.

FINANCIAL REVIEW

Financial position

During the financial year the charity received income of £204,693 of which £114,500 related to grant income. The charity reported a net deficit of £15,441 during the year.

Principal funding sources

The Charity has obtained the majority of its funding from:

- Grant Aid
- Fares Income
- Registration Fees
- Donations
- Hire of Specialist Equipment

Reserves policy

The Board of Trustees as part of the management of Lincoln Area Dialaride Limited, review the reserves policy from time to time to confirm that it is still appropriate. The reserves fund is treated as a separate reserves fund for the continued operation of the organisation in the short or long term. The general reserves fund should be approximately 6 months of operating costs for the charity. At the year end the charity had a total of unrestricted reserves of £412,858 and restricted reserves of £91,445. The reserves are deemed sufficient to cover at least 6 months of operating costs.

Principal risks and uncertainties

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties the charity face with the establishment of policies, systems and procedures to mitigate those risks identified.
- the implementation of procedures designed to minimize or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds, and development of other income streams.

The review has also focused on non-financial risks arising from fire, health and safety of passengers. These risks are managed by ensuring that vehicles are maintained in line with recommended practices together with insurance to safeguard the charity, its staff and volunteers.

Lincoln Area Dialaride Limited

Report of the Trustees **for the Year Ended 31 March 2025**

FUTURE PLANS

Lincoln Area Dialaride Ltd is aware of the continuing changes to both the requirements of its customer base and the changing transport arrangements from other operators. We are involved with the various local forums that are in place both in respect of transport, health and volunteering to be able to identify areas in which we might be able to be of assistance and assist those requiring help.

Currently the charity can only react to situations as they arise whilst reducing operating costs as much as possible.

Although aware of the Green Agenda, we are currently not considering the purchase of electric powered vehicles due to the current lack of charging available, cost, and lack of operating mileage particularly with the operation of hoists etc.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Lincoln Area Dialaride Limited (LADAR) is governed by a Memorandum & Articles of Association. The Charity converted from an Industrial & Provident Society to a Private Limited Company on 1st July 2014 and was entered on the Register of Charities on 8th December 2014.

Recruitment and appointment of new trustees

The charity understands the importance of recruiting only appropriate persons as Trustees. Only persons that meet the required legal requirements, have relevant skills, qualifications and experience, that could be considered of benefit to the Charity, may be considered to take on the responsibilities of a Trustee.

Organisational structure

The charity has a clear organisational structure with the Trustees taking overall responsibility for its effective, efficient, and appropriate management. This structure is continually reviewed to ensure it meets the current requirement of the Charity and currently consists of a Manager, Assistant Manager, and Vehicle Coordinator, supported by other administration staff and volunteers with whom which the charity would not be able to operate. Trustees and volunteers are not remunerated apart from out-of-pocket expenses for actual costs incurred.

Induction and training of new trustees

All new trustees complete a training course as per recommendations of the Charity Commission and Companies House to ensure that they are aware of their responsibilities. New Trustees are also briefed on the day to day workings of the Charity and other relevant matters, and documentation, to ensure that they acquire a full understanding of charities operations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09111065 (England and Wales)

Registered Charity number

1159525

Registered office

Unit 1
Lincoln Central Car Park
Melville Street
Lincoln
LN5 7HW

Trustees

Mr B Haughton (Chair)
Mrs R Surtees (Company Secretary)
Mr C Jones
Cllr G Hewson (City of Lincoln Representative)
Mr G Smith
Miss J Knight

Company Secretary

R C Surtees

Lincoln Area Dialaride Limited

Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Wright Vigar Limited
Statutory Auditors
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Bank

Natwest
Smiths Bank Branch
225 High Street
Lincoln
LN2 1AZ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Lincoln Area Dialaride Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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 the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

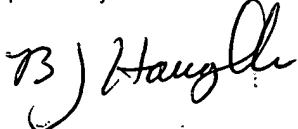
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees on 18 December 2025 and signed on its behalf by:



B G Haughton - Trustee

**Report of the Independent Auditors to the Members of
Lincoln Area Dialaride Limited**

Opinion

We have audited the financial statements of Lincoln Area Dialaride Limited (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Report of the Independent Auditors to the Members of
Lincoln Area Dialaride Limited

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our work is performed to include an assessment of the susceptibility of the entity's financial statements to material misstatement, including the risk of fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We plan our work to gain an understanding of the significant laws and regulations that are of significance to the entity and the sector in which they operate. We perform our work to ensure that the entity is complying with its legal and regulatory framework.
- We obtained an understanding of how the company is complying with those legal and regulatory frameworks by making inquiries to the management and people charged with governance.

We assessed the susceptibility of the Company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

- Substantive procedures performed in accordance with the ISAs (UK).
- Challenging assumptions and judgments made by management in its significant accounting estimates.
- Identifying and testing journal entries, in particular material journal entries and an assessment of year end journals.
- Assessing the extent of compliance with the relevant laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Wright Vigar Limited

James Sewell BA (Hons) FCA CTA (Senior Statutory Auditor)
for and on behalf of Wright Vigar Limited
Statutory Auditors
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

18 December 2025

Lincoln Area Dialaride Limited

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		23,913	-	23,913	19,288
Charitable activities					
Dial a Ride		165,162	4,500	169,662	185,554
Other trading activities	3	100	-	100	163
Investment income	4	9,354	-	9,354	8,004
Other income		<u>1,664</u>	<u>-</u>	<u>1,664</u>	<u>2,572</u>
Total		<u>200,193</u>	<u>4,500</u>	<u>204,693</u>	<u>215,581</u>
EXPENDITURE ON					
Raising funds		86	-	86	90
Charitable activities					
Dial a Ride		<u>196,726</u>	<u>23,322</u>	<u>220,048</u>	<u>195,209</u>
Total		<u>196,812</u>	<u>23,322</u>	<u>220,134</u>	<u>195,299</u>
NET INCOME/(EXPENDITURE)		3,381	(18,822)	(15,441)	20,282
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>409,477</u>	<u>110,268</u>	<u>519,745</u>	<u>499,463</u>
TOTAL FUNDS CARRIED FORWARD		<u>412,858</u>	<u>91,445</u>	<u>504,303</u>	<u>519,745</u>

The notes form part of these financial statements

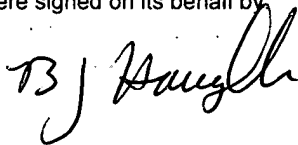
Lincoln Area Dialaride Limited

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	48,314	83,013	131,327	145,036
CURRENT ASSETS					
Stocks	9	350	-	350	350
Debtors	10	29,396	1,418	30,814	34,209
Cash at bank		<u>350,298</u>	<u>7,014</u>	<u>357,312</u>	<u>352,860</u>
		380,044	8,432	388,476	387,417
CREDITORS					
Amounts falling due within one year	11	(15,500)	-	(15,500)	(12,710)
NET CURRENT ASSETS		<u>364,544</u>	<u>8,432</u>	<u>372,976</u>	<u>374,709</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>412,858</u>	<u>91,445</u>	<u>504,303</u>	<u>519,745</u>
NET ASSETS		<u>412,858</u>	<u>91,445</u>	<u>504,303</u>	<u>519,745</u>
FUNDS	13				
Unrestricted funds				412,858	409,477
Restricted funds				<u>91,445</u>	<u>110,268</u>
TOTAL FUNDS				<u>504,303</u>	<u>519,745</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 December 2025 and were signed on its behalf by:



B G Haughton - Trustee

Lincoln Area Dialaride Limited

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

1. STATUTORY INFORMATION

Lincoln Area Dialaride Limited is a Charitable company, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Report of the Trustees.

The presentational currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs relating solely to Shopmobility or Dialaride activities are allocated in full to these funds. Salaries are allocated based on the time spent and personnel involved in each activity. The remaining overheads are apportioned on an appropriate basis to funds in which they relate to.

Tangible fixed assets

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

Improvements to property	- Straight line over 20 years
Furniture, computers and equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Shopmobility scooter and wheelchairs	- 25% on cost and 20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Lincoln Area Dialaride Limited

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

2. ACCOUNTING POLICIES - continued

Deferred income

Grants are deferred where the amount in full relates to future periods.

Government grants

Government grants are treated on an accruals basis. Grants in relation to furlough grants are recognised as part of grant income in the Statement of Financial Activities.

Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Shop income	<u>100</u>	<u>163</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>9,354</u>	<u>8,004</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	22,564	28,337
Deficit on disposal of fixed assets	<u>4,690</u>	<u>-</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Lincoln Area Dialaride Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

7. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	114,044	96,475
Social security costs	10,867	3,351
Other pension costs	2,011	1,446
	<u>126,922</u>	<u>101,272</u>

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

	2025	2024
	<u>5</u>	<u>4</u>
Administration and operation		

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

Key management personnel were paid a total of £36,541 (2024: £33,149) during the year.

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Furniture, computers and equipment £	Motor vehicles £	Shopmobility scooter and wheelchairs £	Totals £
COST					
At 1 April 2024	109,488	10,673	255,606	15,925	391,692
Additions	-	-	24,376	-	24,376
Disposals	-	(376)	(107,191)	-	(107,567)
At 31 March 2025	<u>109,488</u>	<u>10,297</u>	<u>172,791</u>	<u>15,925</u>	<u>308,501</u>
DEPRECIATION					
At 1 April 2024	25,800	9,345	196,436	15,075	246,654
Charge for year	5,475	325	16,764	-	22,564
Eliminated on disposal	-	(348)	(91,696)	-	(92,044)
At 31 March 2025	<u>31,274</u>	<u>9,322</u>	<u>121,503</u>	<u>15,075</u>	<u>177,174</u>
NET BOOK VALUE					
At 31 March 2025	<u>78,214</u>	<u>975</u>	<u>51,288</u>	<u>850</u>	<u>131,327</u>
At 31 March 2024	<u>83,688</u>	<u>1,328</u>	<u>59,170</u>	<u>850</u>	<u>145,036</u>

9. STOCKS

	2025	2024
	£	£
Stocks	<u>350</u>	<u>350</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	17,668	16,991
VAT	93	1,326
Prepayments and accrued income	<u>13,053</u>	<u>15,892</u>
	<u>30,814</u>	<u>34,209</u>

Lincoln Area Dialaride Limited

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

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	6,920	5,699
Social security and other taxes	3,006	-
Other creditors	-	2,181
Accrued expenses	<u>5,574</u>	<u>4,830</u>
	<u>15,500</u>	<u>12,710</u>

12. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	409,477	3,381	412,858
Restricted funds			
The Big Lottery Community Fund 2	17,798	(13,348)	4,450
Lincoln Cooperative Wholesale Society	84,039	(5,474)	78,564
Development & Evolution Fund	7,014	-	7,014
Lincolnshire Country Council	<u>1,417</u>	<u>-</u>	<u>1,417</u>
	<u>110,268</u>	<u>(18,822)</u>	<u>91,445</u>
TOTAL FUNDS	<u>519,745</u>	<u>(15,441)</u>	<u>504,303</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	200,193	(196,812)	3,381
Restricted funds			
The Big Lottery Community Fund 2	-	(13,348)	(13,348)
Lincoln Cooperative Wholesale Society	-	(5,474)	(5,474)
Lincolnshire Country Council	<u>4,500</u>	<u>(4,500)</u>	<u>-</u>
	<u>4,500</u>	<u>(23,322)</u>	<u>(18,822)</u>
TOTAL FUNDS	<u>204,693</u>	<u>(220,134)</u>	<u>(15,441)</u>

Lincoln Area Dialaride Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	375,241	34,236	409,477
Restricted funds			
The Big Lottery Community Fund 2	23,731	(5,933)	17,798
Lincoln Cooperative Wholesale Society	91,818	(7,779)	84,039
Development & Evolution Fund	7,014	-	7,014
Lincolnshire Country Council	1,417	-	1,417
Dawber Trust	242	(242)	-
	<u>124,221</u>	<u>(13,954)</u>	<u>110,268</u>
TOTAL FUNDS	<u>499,463</u>	<u>20,282</u>	<u>519,745</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	211,081	(176,845)	34,236
Restricted funds			
The Big Lottery Community Fund 2	-	(5,933)	(5,933)
Lincoln Cooperative Wholesale Society	-	(7,779)	(7,779)
Lincolnshire Country Council	4,500	(4,500)	-
Dawber Trust	-	(242)	(242)
	<u>4,500</u>	<u>(18,454)</u>	<u>(13,954)</u>
TOTAL FUNDS	<u>215,581</u>	<u>(195,299)</u>	<u>20,282</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	375,242	37,617	412,858
Restricted funds			
The Big Lottery Community Fund 2	23,731	(19,281)	4,449
Lincoln Cooperative Wholesale Society	91,818	(13,254)	78,564
Development & Evolution Fund	7,014	-	7,014
Lincolnshire Country Council	1,417	-	1,417
Dawber Trust	242	(242)	-
	<u>124,221</u>	<u>(32,777)</u>	<u>91,445</u>
TOTAL FUNDS	<u>499,463</u>	<u>4,840</u>	<u>504,303</u>

Lincoln Area Dialaride Limited

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

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	411,274	(373,657)	37,617
Restricted funds			
The Big Lottery Community Fund 2	-	(19,281)	(19,281)
Lincoln Cooperative Wholesale Society	-	(13,254)	(13,254)
Lincolnshire Country Council	9,000	(9,000)	-
Dawber Trust	-	(242)	(242)
	<u>9,000</u>	<u>(41,777)</u>	<u>(32,777)</u>
TOTAL FUNDS	<u>420,271</u>	<u>(415,434)</u>	<u>4,840</u>

Dialaride

Funding is provided from local councils towards the running costs of Dialaride.

Shopmobility

Funding is provided from the City of Lincoln Council for the running of Shopmobility.

Reserves fund

This is a separate fund for the continued operation of the charity in the short or long term, for any unforeseen costs.

The Big Lottery Community Fund 2

A grant of £100,000 has previously been provided to help with the purchase of three new wheelchair-accessible vehicles costing £108,552. The grant is a restricted fund and may not be transferred to the general unrestricted fund. The assets may not be disposed of without prior permission of the National Lottery Charities Board. The grant is being amortised over the same period as the assets.

Development & Evolution Fund

A grant of £30,000 has previously been provided by Lincolnshire County Council towards development support of the charity.

Lincolnshire Cooperative Wholesale Society

Lincolnshire Cooperative has previously been provided £163,275 towards the new office fit out at Unit 1 Lincoln Central Car Park costing £150,000, and the purchase of new scooters costing £13,275.

West Lindsey District Council

A grant of £13,000 has been provided for providing a Dialaride service in West Lindsey areas within a 6 mile radius of Lincoln City Centre.

North Kesteven District Council

A grant of £20,000 has been provided for providing a Dialaride service in North Kesteven areas within a 6 mile radius of Lincoln City Centre.

City of Lincoln Council

A grant of £42,000 was provided for providing a Dialaride service in the city of Lincoln.

Lincolnshire County Council

A grant of £39,500 was provided to support the Lincoln Area Dialaride and voluntary car service.

The Dawber Trust

A grant of £1,210 has previously been provided towards the cost of an advertising display screen.

Community Lottery

A grant of £50,000 was previously provided in respect of the Government's COVID Charity Support through the National Lottery

Lincoln Area Dialaride Limited

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

13. MOVEMENT IN FUNDS - continued

Shopmobility

A grant of £16,060 was previously provided by City of Lincoln Council towards Lincoln Shopmobility...

14. CAPITAL COMMITMENTS

	2025	2024
	£	£
Contracted but not provided for in the financial statements	<u>58,794</u>	<u>-</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

16. ULTIMATE CONTROLLING PARTY

The charity is controlled by its board of Trustees.

Lincoln Area Dialaride Limited

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

17. LINCOLN AREA DIALARIDE LIMITED

Management Information
Income and Expenditure Account

	2025	2024
INCOME		
Fares	55,162	63,054
Grants receivable		
Lincoln City Council	42,000	50,000
Lincolnshire County Council	39,500	39,500
NKDC	20,000	20,000
West Lindsey District Council	13,000	13,000
Sundry donations	3,678	4,001
Bank deposit interest receivable	9,354	8,004
Sundry income	1,664	2,572
Registration fees	20,235	15,287
Sale of RADAR keys	100	163
	<u>204,693</u>	<u>215,581</u>
EXPENDITURE		
Purchase of RADAR keys	86	90
Wages	114,044	96,475
Social security	10,867	3,351
Pension	2,011	1,446
Vehicle maintenance, fuel, licences and insurance	26,988	30,458
Volunteers & trustees expenses	9,937	9,848
Printing, stationery and secretarial expenses	990	956
Advertising	1,332	117
Telephone	1,406	195
Insurance	2,920	2,991
Rent and rates of centre	378	372
Light and heat	2,828	2,917
Bad debts	-	-
Repairs and renewals	1,994	1,893
Computer software licence	4,500	4,500
Audit and accountancy	7,257	6,470
Professional fees	1,543	1,480
Miscellaneous expenses	1,508	2,059
Training	1,180	185
Subscriptions	256	229
Bank charges	847	928
Depreciation	22,562	28,339
Loss on disposal	4,690	-
Other interest	10	-
	<u>220,134</u>	<u>195,299</u>
SURPLUS FOR THE PERIOD	<u>(15,441)</u>	<u>20,282</u>

LINCOLN AREA DIALARIDE LTD

England & Wales - Charity number 1159525

Accounts

REGISTERED COMPANY NUMBER: 09111065 (England and Wales)
REGISTERED CHARITY NUMBER: 1159525

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2024
for
Lincoln Area Dialaride Limited

Wright Vigar Limited
Statutory Auditors
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Lincoln Area Dialaride Limited

Contents of the Financial Statements
for the Year Ended 31 March 2024

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Statement of Financial Activities	8
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Lincoln Area Dialaride Limited

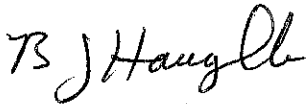
Chairman's Report
for the Year Ended 31 March 2024

The past year has seen Lincoln Area Dialaride Ltd consolidate the rebuilding of its business following the changes brought on by the COVID 19 lockdown. The organisation is continually seeking areas in which its services can be of benefit and is working with care homes and local councils to identify transport requirements for the type of clientele it is able to service. With changes in the staffing etc being reviewed as deemed necessary to be able to meet the changing circumstances as they arise.

The Charity is reliant on support from the various local district and county authorities in the areas in which it operates and is facing continued reductions in this income as budgets become tighter. Fortunately, for the coming year 2023/24 our grant providers have committed to the Grants they are giving which has resulted in certainty over the operations for the coming year.

The Charity continually reviews its operations and cost base, to ensure that it operates as effectively and efficiently as possible, and this is an ongoing theme amongst all staff and trustees. The charity is heavily reliant on volunteers to be able to provide the services it undertakes and, like a lot more charities, is finding it increasingly more difficult to recruit these. This resulted in a fewer number of available drivers than the Charity would have liked, and it is an area that attention is being focused so that we can meet the demands even during volunteer holiday periods. It is also reviewing the possibility of increasing staff levels to undertake some of this load.

The Charity is still currently without a suitable overnight parking location for all of its vehicles, and this has resulted in the vehicles being housed at volunteer drivers' homes and also Tesco Supermarket, under CCTV surveillance, which is very much appreciated. The Charity is only able to operate due to the continued dedication of the staff, together with the commitment of, and enthusiasm of our volunteers, and thanks are expressed to them, along with the Local Councils and Lincolnshire Coop Ltd for their continued support.



Brian Haughton
Chairman

Lincoln Area DialaRide Limited

Report of the Trustees **for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's Aims & Objectives (as shown in its Memorandum & Articles of Association), are as follows:

'The charity's objects are specifically restricted to providing a community transport service for such inhabitants of Lincolnshire who require such a service because of age, sickness or disability (mental or physical), or poverty, or because of a lack of availability of adequate and safe public passenger services.'

Significant activities

On broader terms, the Charity provides the following services:

- DialaRide Service
- Shopmobility Service
- Voluntary Car Service

DialaRide Service

An accessible and affordable transport service that can be used by anyone resident within a six-mile radius of the City of Lincoln who finds it difficult to use other forms of transport due to age and/or a disability. The six-mile radius is extended at times dependant on need and availability of services provided. The service has a fleet of highly accessible minibuses that are specifically designed to be accessible to the elderly and/or disabled and can carry most types of mobility equipment.

Shopmobility Service

This service provides the loan and hire of mobility equipment to help anyone with reduced mobility in gaining access to the shopping precincts and other areas of interest within the City of Lincoln. It has a fleet of mobility equipment that includes:

- Manual Wheelchairs
- Powered Wheelchairs
- Powered Scooters

Voluntary Car Service

This service compliments and expands upon the core DialaRide service and can be accessed by anyone resident within Lincolnshire who finds it difficult to use other forms of transport due to age and/or a disability.

It involves volunteers using their own vehicles and is more suited to those individuals that are not reliant upon mobility equipment such as powered wheelchairs. Additionally, there is a network of "not for profit", independent schemes around Lincolnshire, to which some individuals may be referred.

Public benefit

The Public Benefit from the operation of the services provided by Lincoln Area DialaRide are quite considerable:

- 1) Those persons disadvantaged by age and/or a disability can maintain their independence and retain a quality of life.
- 2) The reliance and therefore financial pressures placed upon social care can be reduced as individuals can remain in their own homes longer as they have an appropriate transport service to enable them to access other services (such as healthcare).

Volunteers

Volunteers, for all services provided, are the mainstay of the Charity and crucial to its continued success. It is therefore imperative that the volunteer base is capable of meeting the demands that are placed on the service.

All volunteers undergo comprehensive Induction & Training and those that may have unsupervised access to children and/or adults at risk are vetted using the Disclosure and Barring Service (DBS).

Lincoln Area Dialaride Limited

Report of the Trustees **for the Year Ended 31 March 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

DialaRide Service

At the end of the financial year Lincoln Area Dialaride maintained 682 individual registered users and 11 groups, undertaking a total of 9,729 individual trips and carried 11,302 passengers, including 1,978 passengers using mobility aids, travelling a total of just over 61,800 miles.

As of the 31st March 2024, the DialaRide service operated a fleet of eight vehicles, apart from one, all are adapted vehicles for the carriage of electric wheelchairs.

Shopmobility Service

During the year the Shopmobility Service maintained 218 registered users and provided equipment to these users on a total of 1,868 individual hires for a variable amount of time.

Voluntary Car Service

During the year the Voluntary Car Service maintained 362 registered users and undertook a total of 1,896 individual trips carrying 2,023 registered users.

FINANCIAL REVIEW

Financial position

During the financial year the charity received income of £215,581 of which £122,500 related to grant income. The charity reported a net profit of £20,282 during the year. The last months of the financial year were affected by the restricted and finally temporary closedown of the charity's operations

Principal funding sources

The Charity has obtained the majority of its funding from:

- Grant Aid
- Fares Income
- Registration Fees
- Donations
- Hire of Specialist Equipment

Reserves policy

The Board of Trustees as part of the management of Lincoln Area Dialaride Limited, review the reserves policy from time to time to confirm that it is still appropriate. The reserves fund is treated as a separate reserves fund for the continued operation of the organisation in the short or long term. The general reserves fund should be approximately 6 months of operating costs for the charity. At the year end the charity had a total of unrestricted reserves of £409,477 and restricted reserves of £110,268. The reserves are deemed sufficient to cover at least 6 months of operating costs.

Principal risks and uncertainties

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties the charity face with the establishment of policies, systems and procedures to mitigate those risks identified.
- the implementation of procedures designed to minimize or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds, and development of other income streams.

The review has also focused on non-financial risks arising from fire, health and safety of passengers. These risks are managed by ensuring that vehicles are maintained in line with recommended practices together with insurance to safeguard the charity, its staff and volunteers.

Lincoln Area Dialaride Limited

Report of the Trustees for the Year Ended 31 March 2024

FUTURE PLANS

Lincoln Area Dialaride Ltd is aware of the continuing changes to both the requirements of its customer base and the changing transport arrangements from other operators. We are involved with the various local forums that are in place both in respect of transport, health and volunteering to be able to identify areas in which we might be able to be of assistance and assist those requiring help.

Currently the charity can only react to situations as they arise whilst reducing operating costs as much as possible.

Although aware of the Green Agenda, we are currently not considering the purchase of electric powered vehicles due to the current lack of charging available, cost, and lack of operating mileage particularly with the operation of hoists etc.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Lincoln Area Dialaride Limited (LADAR) is governed by a Memorandum & Articles of Association. The Charity converted from an Industrial & Provident Society to a Private Limited Company on 1st July 2014 and was entered on the Register of Charities on 8th December 2014.

Recruitment and appointment of new trustees

The charity understands the importance of recruiting only appropriate persons as Trustees. Only persons that meet the required legal requirements, have relevant skills, qualifications and experience, that could be considered of benefit to the Charity, may be considered to take on the responsibilities of a Trustee.

Organisational structure

The charity has a clear organisational structure with the Trustees taking overall responsibility for its effective, efficient, and appropriate management. This structure is continually reviewed to ensure it meets the current requirement of the Charity and currently consists of a Manager, Service & Fleet Manager, and Vehicle Coordinator, supported by other administration staff and volunteers with whom which the charity would not be able to operate. Trustees and volunteers are not remunerated apart from out-of-pocket expenses for actual costs incurred.

Induction and training of new trustees

All new trustees complete a training course as per recommendations of the Charity Commission and Companies House to ensure that they are aware of their responsibilities. New Trustees are also briefed on the day to day workings of the Charity and other relevant matters, and documentation, to ensure that they acquire a full understanding of charities operations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09111065 (England and Wales)

Registered Charity number

1159525

Registered office

Unit 1
Lincoln Central Car Park
Melville Street
Lincoln
LN5 7HW

Trustees

Mr B Haughton (Chair)
Mrs R Surtees (Company Secretary)
Mr C Jones
Cllr G Hewson (City of Lincoln Representative)
Mr G Smith - Appointed 25.01.2023
Miss J Knight - Appointed 25.01.2023

Company Secretary

R C Surtees

Lincoln Area Dialaride Limited

**Report of the Trustees
for the Year Ended 31 March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Wright Vigar Limited
Statutory Auditors
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Bank

Natwest
Smiths Bank Branch
225 High Street
Lincoln
LN2 1AZ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Lincoln Area Dialaride Limited for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees on 18 December 2024 and signed on its behalf by:



B G Houghton - Trustee

**Report of the Independent Auditors to the Members of
Lincoln Area Dialaride Limited**

Opinion

We have audited the financial statements of Lincoln Area Dialaride Limited (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Report of the Independent Auditors to the Members of
Lincoln Area Dialaride Limited

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our work is performed to include an assessment of the susceptibility of the entity's financial statements to material misstatement, including the risk of fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We plan our work to gain an understanding of the significant laws and regulations that are of significance to the entity and the sector in which they operate. We perform our work to ensure that the entity is complying with its legal and regulatory framework.
- We obtained an understanding of how the company is complying with those legal and regulatory frameworks by making inquiries to the management and people charged with governance.

We assessed the susceptibility of the Company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

- Substantive procedures performed in accordance with the ISAs (UK).
- Challenging assumptions and judgments made by management in its significant accounting estimates.
- Identifying and testing journal entries, in particular material journal entries and an assessment of year end journals.
- Assessing the extent of compliance with the relevant laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

James Sewell BA (Hons) FCA CTA (Senior Statutory Auditor)
for and on behalf of Wright Vigar Limited
Statutory Auditors
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

18 December 2024

Lincoln Area Dialaride Limited

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		19,288	-	19,288	24,543
Charitable activities					
Dial a Ride		181,054	4,500	185,554	195,684
Other trading activities	3	163	-	163	230
Investment income	4	8,004	-	8,004	1,891
Other income		<u>2,572</u>	<u>-</u>	<u>2,572</u>	<u>1,314</u>
Total		<u>211,081</u>	<u>4,500</u>	<u>215,581</u>	<u>223,662</u>
EXPENDITURE ON					
Raising funds		90	-	90	153
Charitable activities					
Dial a Ride		<u>176,755</u>	<u>18,454</u>	<u>195,209</u>	<u>191,586</u>
Total		<u>176,845</u>	<u>18,454</u>	<u>195,299</u>	<u>191,739</u>
NET INCOME/(EXPENDITURE)		34,236	(13,954)	20,282	31,923
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>375,241</u>	<u>124,222</u>	<u>499,463</u>	<u>467,540</u>
TOTAL FUNDS CARRIED FORWARD		<u>409,477</u>	<u>110,268</u>	<u>519,745</u>	<u>499,463</u>

The notes form part of these financial statements

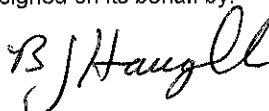
Lincoln Area Dialaride Limited

Balance Sheet
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	43,200	101,836	145,036	172,891
CURRENT ASSETS					
Stocks	9	350	-	350	350
Debtors	10	32,791	1,418	34,209	20,243
Cash at bank		<u>345,846</u>	<u>7,014</u>	<u>352,860</u>	<u>337,160</u>
		378,987	8,432	387,417	357,753
CREDITORS					
Amounts falling due within one year	11	(12,710)	-	(12,710)	(31,181)
NET CURRENT ASSETS		<u>366,277</u>	<u>8,432</u>	<u>374,709</u>	<u>326,572</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>409,477</u>	<u>110,268</u>	<u>519,745</u>	<u>499,463</u>
NET ASSETS		<u>409,477</u>	<u>110,268</u>	<u>519,745</u>	<u>499,463</u>
FUNDS	13				
Unrestricted funds				409,477	362,065
Restricted funds				<u>110,268</u>	<u>137,398</u>
TOTAL FUNDS				<u>519,745</u>	<u>499,463</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 December 2024 and were signed on its behalf by:



B G Houghton - Trustee

Lincoln Area Dialaride Limited

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

1. STATUTORY INFORMATION

Lincoln Area Dialaride Limited is a Charitable company, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Report of the Trustees.

The presentational currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs relating solely to Shopmobility or Dialaride activities are allocated in full to these funds. Salaries are allocated based on the time spent and personnel involved in each activity. The remaining overheads are apportioned on an appropriate basis to funds in which they relate to.

Tangible fixed assets

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

Improvements to property	- Straight line over 20 years
Furniture, computers and equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Shopmobility scooter and wheelchairs	- 25% on cost and 20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Lincoln Area Dialaride Limited

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

2. ACCOUNTING POLICIES - continued

Deferred income

Grants are deferred where the amount in full relates to future periods.

Government grants

Government grants are treated on an accruals basis. Grants in relation to furlough grants are recognised as part of grant income in the Statement of Financial Activities.

Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Shop income	<u>163</u>	<u>230</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>8,004</u>	<u>1,891</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	28,339	30,253
Surplus on disposal of fixed assets	<u>-</u>	<u>(2,672)</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

There were no trustees' expenses for the year ended 31 March 2024, nor for the year ended 31 March 2023.

Lincoln Area Dialaride Limited

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

7. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	96,475	88,868
Social security costs	3,351	7,519
Other pension costs	<u>1,446</u>	<u>677</u>
	<u>101,272</u>	<u>97,064</u>

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

	2024	2023
	<u>4</u>	<u>4</u>
Administration and operation		

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

Key management personnel were paid a total of £33,149 (2023: £7,204) during the year.

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Furniture, computers and equipment £	Motor vehicles £	Shopmobility scooter and wheelchairs £	Totals £
COST					
At 1 April 2023	109,488	10,673	255,121	15,925	391,207
Additions	<u>-</u>	<u>-</u>	<u>485</u>	<u>-</u>	<u>485</u>
At 31 March 2024	<u>109,488</u>	<u>10,673</u>	<u>255,606</u>	<u>15,925</u>	<u>391,692</u>
DEPRECIATION					
At 1 April 2023	20,325	8,510	176,712	12,770	218,317
Charge for year	<u>5,475</u>	<u>835</u>	<u>19,724</u>	<u>2,305</u>	<u>28,339</u>
At 31 March 2024	<u>25,800</u>	<u>9,345</u>	<u>196,436</u>	<u>15,075</u>	<u>246,656</u>
NET BOOK VALUE					
At 31 March 2024	<u>83,688</u>	<u>1,328</u>	<u>59,170</u>	<u>850</u>	<u>145,036</u>
At 31 March 2023	<u>89,163</u>	<u>2,163</u>	<u>78,409</u>	<u>3,155</u>	<u>172,890</u>

9. STOCKS

	2024	2023
	£	£
Stocks	<u>350</u>	<u>350</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	16,991	4,415
VAT	1,326	4,486
Prepayments and accrued income	<u>15,892</u>	<u>11,342</u>
	<u>34,209</u>	<u>20,243</u>

Lincoln Area Dialaride Limited

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

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	5,699	23,822
Other creditors	2,181	1,842
Accrued expenses	<u>4,830</u>	<u>5,517</u>
	<u><u>12,710</u></u>	<u><u>31,181</u></u>

12. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	375,239	34,236	409,475
Reserves fund	<u>2</u>	<u>-</u>	<u>2</u>
	375,241	34,236	409,477
Restricted funds			
The Big Lottery Community Fund 2	23,731	(5,933)	17,798
Lincoln Cooperative Wholesale Society	91,818	(7,779)	84,039
Development & Evolution Fund	7,014	-	7,014
Lincolnshire Country Council	1,417	-	1,417
Dawber Trust	<u>242</u>	<u>(242)</u>	<u>-</u>
	<u>124,221</u>	<u>(13,954)</u>	<u>110,268</u>
TOTAL FUNDS	<u><u>499,463</u></u>	<u><u>20,282</u></u>	<u><u>519,745</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	211,081	(176,845)	34,236
Restricted funds			
The Big Lottery Community Fund 2	-	(5,933)	(5,933)
Lincoln Cooperative Wholesale Society	-	(7,779)	(7,779)
Lincolnshire Country Council	4,500	(4,500)	-
Dawber Trust	<u>-</u>	<u>(242)</u>	<u>(242)</u>
	<u>4,500</u>	<u>(18,454)</u>	<u>(13,954)</u>
TOTAL FUNDS	<u><u>215,581</u></u>	<u><u>(195,299)</u></u>	<u><u>20,282</u></u>

Lincoln Area Dialaride Limited

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

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	326,914	48,325	375,239
Reserves fund	<u>2</u>	<u>-</u>	<u>2</u>
	326,916	48,325	375,241
Restricted funds			
The Big Lottery Community Fund 2	31,641	(7,910)	23,731
Lincoln Cooperative Wholesale Society	99,947	(8,129)	91,818
Development & Evolution Fund	7,014	-	7,014
Lincolnshire Country Council	1,417	-	1,417
Dawber Trust	<u>605</u>	<u>(363)</u>	<u>242</u>
	<u>140,624</u>	<u>(16,402)</u>	<u>124,222</u>
TOTAL FUNDS	<u>467,540</u>	<u>31,923</u>	<u>499,463</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	219,162	(170,837)	48,325
Restricted funds			
The Big Lottery Community Fund 2	-	(7,910)	(7,910)
Lincoln Cooperative Wholesale Society	-	(8,129)	(8,129)
Lincolnshire Country Council	4,500	(4,500)	-
Dawber Trust	<u>-</u>	<u>(363)</u>	<u>(363)</u>
	<u>4,500</u>	<u>(20,902)</u>	<u>(16,402)</u>
TOTAL FUNDS	<u>223,662</u>	<u>(191,739)</u>	<u>31,923</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	326,914	82,561	409,475
Reserves fund	<u>2</u>	<u>-</u>	<u>2</u>
	326,916	82,561	409,477
Restricted funds			
The Big Lottery Community Fund 2	31,641	(13,843)	17,798
Lincoln Cooperative Wholesale Society	99,947	(15,908)	84,039
Development & Evolution Fund	7,014	-	7,014
Lincolnshire Country Council	1,417	-	1,417
Dawber Trust	<u>605</u>	<u>(605)</u>	<u>-</u>
	<u>140,624</u>	<u>(30,356)</u>	<u>110,268</u>
TOTAL FUNDS	<u>467,540</u>	<u>52,205</u>	<u>519,745</u>

Lincoln Area Dialaride Limited

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

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	430,241	(347,680)	82,561
Restricted funds			
The Big Lottery Community Fund 2	-	(13,843)	(13,843)
Lincoln Cooperative Wholesale Society	-	(15,908)	(15,910)
Lincolnshire Country Council	9,000	(9,000)	-
Dawber Trust	-	(605)	(605)
	<u>9,000</u>	<u>(39,356)</u>	<u>(30,356)</u>
TOTAL FUNDS	<u>439,241</u>	<u>(387,036)</u>	<u>52,205</u>

Dialaride

Funding is provided from local councils towards the running costs of Dialaride.

Shopmobility

Funding is provided from the City of Lincoln Council for the running of Shopmobility.

Reserves fund

This is a separate fund for the continued operation of the charity in the short or long term, for any unforeseen costs.

The Big Lottery Community Fund 2

A grant of £100,000 has previously been provided to help with the purchase of three new wheelchair-accessible vehicles costing £108,552. The grant is a restricted fund and may not be transferred to the general unrestricted fund. The assets may not be disposed of without prior permission of the National Lottery Charities Board. The grant is being amortised over the same period as the assets.

Development & Evolution Fund

A grant of £30,000 has previously been provided by Lincolnshire County Council towards development support of the charity.

Lincolnshire Cooperative Wholesale Society

Lincolnshire Cooperative has previously been provided £163,275 towards the new office fit out at Unit 1 Lincoln Central Car Park costing £150,000, and the purchase of new scooters costing £13,275.

West Lindsey District Council

A grant of £13,000 has been provided for providing a Dialaride service in West Lindsey areas within a 6 mile radius of Lincoln City Centre.

North Kesteven District Council

A grant of £20,000 has been provided for providing a Dialaride service in North Kesteven areas within a 6 mile radius of Lincoln City Centre.

City of Lincoln Council

A grant of £50,000 was provided for providing a Dialaride service in the city of Lincoln.

Lincolnshire County Council

A grant of £39,500 was provided to support the Lincoln Area Dialaride and voluntary car service.

The Dawber Trust

A grant of £1,210 has previously been provided towards the cost of an advertising display screen.

Community Lottery

A grant of £50,000 was previously provided in respect of the Government's COVID Charity Support through the National Lottery

Lincoln Area Dialaride Limited

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

12. MOVEMENT IN FUNDS - continued

Shopmobility

A grant of £16,060 was previously provided by City of Lincoln Council towards Lincoln Shopmobility.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

14. ULTIMATE CONTROLLING PARTY

The charity is controlled by its board of Trustees.

15. LINCOLN AREA DIALARIDE LIMITED

Management Information
Income and Expenditure Account

	2024	2023
INCOME		
Fares	63,054	66,185
Grants receivable		
Lincoln City Council	50,000	57,000
Lincolnshire County Council	39,500	39,500
NKDC	20,000	20,000
West Lindsey District Council	13,000	13,000
Sundry donations	4,001	8,359
Bank deposit interest receivable	8,004	1,891
Sundry income	2,572	1,314
Registration fees	15,287	16,183
Sale of RADAR keys	163	230
	<u>215,581</u>	<u>223,662</u>
EXPENDITURE		
Purchase of RADAR keys	90	153
Wages	96,475	88,868
Social security	3,351	7,519
Pension	1,446	677
Vehicle maintenance, fuel, licences and insurance	30,458	26,003
Volunteers & trustees expenses	9,848	13,909
Printing, stationery and secretarial expenses	956	1,391
Advertising	117	-
Telephone	195	1,923
Insurance	2,991	3,058
Rent and rates of centre	372	402
Light and heat	2,917	2,372
Bad debts	-	-
Repairs and renewals	1,893	670
Computer software licence	4,500	4,500
Audit and accountancy	6,470	5,457
Professional fees	1,480	4,739
Miscellaneous expenses	2,059	907
Training	185	235
Subscriptions	229	442
Bank charges	928	933
Depreciation	28,339	30,253
Loss on disposal	-	(2,672)
Bank Interest	-	-
	<u>195,299</u>	<u>191,739</u>
SURPLUS FOR THE PERIOD	<u>20,282</u>	<u>31,923</u>

LINCOLN AREA DIALARIDE LTD

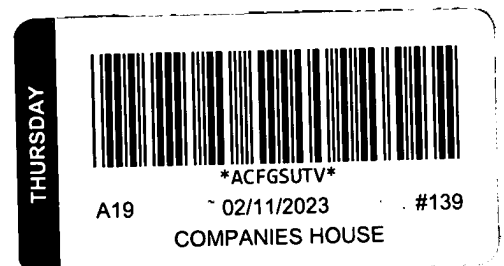
England & Wales - Charity number 1159525

Accounts

REGISTERED COMPANY NUMBER: 09111065 (England and Wales) ...
REGISTERED CHARITY NUMBER: 1159525

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2023
for
Lincoln Area Dialaride Limited

Wright Vigar Limited
Statutory Auditors
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG



Lincoln Area Dialaride Limited

Contents of the Financial Statements
for the Year Ended 31 March 2023

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Lincoln Area Dialaride Limited

Chairman's Report
for the Year Ended 31 March 2023

The past year has seen Lincoln Area Dialaride Ltd continue to re-establish most of the services which it previously provided before COVID-19, the various lockdowns, and changes in operational mode that it brought. The COVID lockdowns reduced the other charities and organisations that we supported with transport and some of these, having changed their method of working, are no longer offering the services for which we provided transport. Efforts are ongoing, both to increase the membership, and to further promote the services offered.

The Charity is reliant on support from the various local district and county authorities in which it operates, and has faced reductions in this income. Currently several Authorities are in the process of re-structuring their organisations and have therefore not been able to commit to ongoing support until new staff and structures are finalised and in place.

The Charity has for several years reviewed its operations and cost base, to ensure that it operates as effectively and efficiently as possible, and this is an ongoing theme.

The charity is heavily reliant on volunteers to be able to provide the services it does and, like a lot more charities, is finding it increasing more difficult to recruit these. This resulted in a fewer number of available drivers than the Charity would have liked, and it is an area that attention is being focused so that we can meet the demands even during volunteer holiday periods.

The Charity is still currently without a suitable overnight parking location for all of its vehicles, and this has resulted in the vehicles being housed at volunteer drivers' homes and also Tesco Supermarket, under CCTV surveillance, which is very much appreciated.

The Charity is only able to operate due to the continued dedication of the staff, together with the commitment of, and enthusiasm of our volunteers, and thanks are expressed to them, along with the Local Councils and Lincolnshire Coop Ltd for their continued support.



Brian Haughton
Chairman

Lincoln Area Dialaride Limited

Report of the Trustees **for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's Aims & Objectives (as shown in its Memorandum & Articles of Association), are as follows:

'The charity's objects are specifically restricted to providing a community transport service for such inhabitants of Lincolnshire who require such a service because of age, sickness or disability (mental or physical), or poverty, or because of a lack of availability of adequate and safe public passenger services.'

Significant activities

On broader terms, the Charity provides the following services:

- DialaRide Service
- Shopmobility Service
- Voluntary Car Service

DialaRide Service

An accessible and affordable transport service that can be used by anyone resident within a six-mile radius of the City of Lincoln who finds it difficult to use other forms of transport due to age and/or a disability. The six-mile radius is extended at times dependant on need and availability of services provided. The service has a fleet of highly accessible minibuses that are specifically designed to be accessible to the elderly and/or disabled and can carry most types of mobility equipment.

Shopmobility Service

This service provides the loan and hire of mobility equipment to help anyone with reduced mobility in gaining access to the shopping precincts and other areas of interest within the City of Lincoln. It has a fleet of mobility equipment that includes:

- Manual Wheelchairs
- Powered Wheelchairs
- Powered Scooters

Voluntary Car Service

This service compliments and expands upon the core DialaRide service and can be accessed by anyone resident within Lincolnshire who finds it difficult to use other forms of transport due to age and/or a disability.

It involves volunteers using their own vehicles and is more suited to those individuals that are not reliant upon mobility equipment such as powered wheelchairs. Additionally, there is a network of "not for profit", independent schemes around Lincolnshire, to which some individuals may be referred.

Public benefit

The Public Benefit from the operation of the services provided by Lincoln Area DialaRide are quite considerable:

- 1) Those persons disadvantaged by age and/or a disability can maintain their independence and retain a quality of life.
- 2) The reliance and therefore financial pressures placed upon social care can be reduced as individuals can remain in their own homes longer as they have an appropriate transport service to enable them to access other services (such as healthcare).

Volunteers

Volunteers, for all services provided, are the mainstay of the Charity and crucial to its continued success. It is therefore imperative that the volunteer base is capable of meeting the demands that are placed on the service.

All volunteers undergo comprehensive Induction & Training and those that may have unsupervised access to children and/or adults at risk are vetted using the Disclosure and Barring Service (DBS).

Lincoln Area Dialaride Limited

Report of the Trustees for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

DialaRide Service

At the end of the financial year Lincoln Area Dialaride had 842 individual registered users and 12 groups and undertook a total of 12,713 individual trips and carried 12,478 passengers, and 1,842 passengers using mobility aids, travelling a total of just over 63,700 miles.

As of the 31st March 2023, the DialaRide service operated a fleet of seven vehicles, all of which are adapted vehicles for the carriage of electric wheelchairs. During the year one of the vehicles was stolen and although a replacement has been acquired was not operational at the year end as the registration classification change had not been completed by DVLA.

Shopmobility Service

During the year the Shopmobility Service had 250 registered users and provided equipment to these users on a total of 1,778 individual hires for a variable amount of time.

Voluntary Car Service

During the year the Voluntary Car Service had 458 registered users and undertook a total of 2,180 individual trips carrying 2,344 registered users.

FINANCIAL REVIEW

Financial position

During the financial year the charity received income of £223,662 of which £129,500 related to grant income. The charity reported a surplus of £31,923 during the year.

Principal funding sources

The Charity has obtained the majority of its funding from:

- Grant Aid
- Fares Income
- Registration Fees
- Donations
- Hire of Specialist Equipment

Reserves policy

The Board of Trustees as part of the management of Lincoln Area Dialaride Limited, review the reserves policy from time to time to confirm that it is still appropriate. The reserves fund is treated as a separate reserves fund for the continued operation of the organisation in the short or long term. The general reserves fund should be approximately 6 months of operating costs for the charity. At the year end the charity had a total of unrestricted reserves of £362,065 (2022: £326,913). The general reserves were £362,065 (2022: £326,913) which is deemed enough to cover 6 months of operating costs.

Principal risks and uncertainties

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties the charity face with the establishment of policies, systems and procedures to mitigate those risks identified.
- the implementation of procedures designed to minimize or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds, and development of other income streams.

The review has also focused on non-financial risks arising from fire, health and safety of passengers. These risks are managed by ensuring that vehicles are maintained in line with recommended practices together with insurance to safeguard the charity, its staff and volunteers.

FUTURE PLANS

With the easing and curtailment of COVID-19 restrictions the charity is rebuilding its day to day operations based on the current demands whilst seeking additional areas in which it may be able to offer its services, including extending the catchment area if appropriate. With the changes in the way many people have amended their lifestyle during COVID the charity is required to be flexible in nature to respond to demands as they arise.

Currently the charity can only react to situations as they arise whilst reducing operating costs as much as possible.

Lincoln Area Dialaride Limited

Report of the Trustees
for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Lincoln Area Dialaride Limited (LADAR) is governed by a Memorandum & Articles of Association. The Charity converted from an Industrial & Provident Society to a Private Limited Company on 1st July 2014 and was entered on the Register of Charities on 8th December 2014.

Recruitment and appointment of new trustees

The charity understands the importance of recruiting only appropriate persons as Trustees. Only persons that meet the required legal requirements, have relevant skills, qualifications and experience, that could be considered of benefit to the Charity, may be considered to take on the responsibilities of a Trustee.

Organisational structure

The charity has a clear organisational structure with the Trustees taking overall responsibility for its effective, efficient, and appropriate management. This structure is continually reviewed to ensure it meets the current requirement of the Charity and currently consists of a Manager, Service & Fleet Manager, and Vehicle Coordinator, supported by other administration staff and volunteers with whom which the charity would not be able to operate. Trustees and volunteers are not remunerated apart from out-of-pocket expenses for actual costs incurred.

Induction and training of new trustees

All new trustees complete a training course as per recommendations of the Charity Commission and Companies House to ensure that they are aware of their responsibilities. New Trustees are also briefed on the day to day workings of the Charity and other relevant matters, and documentation, to ensure that they acquire a full understanding of charities operations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09111065 (England and Wales)

Registered Charity number

1159525

Registered office

Unit 1
Lincoln Central Car Park
Melville Street
Lincoln
LN5 7HW

Trustees

Mr B Haughton (Chair)
Mrs R Surtees (Company Secretary)
Miss C Smith - Resigned 17.06.2022
Mr C Jones
Cllr G Hewson (City of Lincoln Representative)
Mr G Smith - Appointed 25.01.2023
Miss J Knight - Appointed 25.01.2023

Company Secretary

R C Surtees

Auditors

Wright Vigar Limited
Statutory Auditors
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Lincoln Area Dialaride Limited

Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Bank

Natwest
Smiths Bank Branch
225 High Street
Lincoln
LN2 1AZ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Lincoln Area Dialaride Limited for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees on 20 October 2023 and signed on its behalf by:



B G Haughton -Director

Report of the Independent Auditors to the Members of
Lincoln Area Dialaride Limited

Opinion

We have audited the financial statements of Lincoln Area Dialaride Limited (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Report of the Independent Auditors to the Members of
Lincoln Area Dialaride Limited

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our work is performed to include an assessment of the susceptibility of the entity's financial statements to material misstatement, including the risk of fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We plan our work to gain an understanding of the significant laws and regulations that are of significance to the entity and the sector in which they operate. We perform our work to ensure that the entity is complying with its legal and regulatory framework.
- We obtained an understanding of how the company is complying with those legal and regulatory frameworks by making inquiries to the management and people charged with governance.

We assessed the susceptibility of the Company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

- Substantive procedures performed in accordance with the ISAs (UK).
- Challenging assumptions and judgments made by management in its significant accounting estimates.
- Identifying and testing journal entries, in particular material journal entries and an assessment of year end journals.
- Assessing the extent of compliance with the relevant laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Wright Vigar Limited

James Sewell BA(Hons) FCA CTA (Senior Statutory Auditor)
for and on behalf of Wright Vigar Limited
Statutory Auditors
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

19 October 2023

Lincoln Area Dialaride Limited

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		24,543	-	24,543	16,615
Charitable activities					
Dial a Ride		191,184	4,500	195,684	183,498
Other trading activities	3	230	-	230	123
Investment income	4	1,891	-	1,891	163
Other income		<u>1,314</u>	<u>-</u>	<u>1,314</u>	<u>1,243</u>
Total		<u>219,162</u>	<u>4,500</u>	<u>223,662</u>	<u>201,642</u>
EXPENDITURE ON					
Raising funds		153	-	153	35
Charitable activities					
Dial a Ride		<u>170,684</u>	<u>20,902</u>	<u>191,586</u>	<u>182,580</u>
Total		<u>170,837</u>	<u>20,902</u>	<u>191,739</u>	<u>182,613</u>
NET INCOME/(EXPENDITURE)		48,325	(16,402)	31,923	19,027
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>326,916</u>	<u>140,624</u>	<u>467,540</u>	<u>448,511</u>
TOTAL FUNDS CARRIED FORWARD		<u>375,241</u>	<u>124,222</u>	<u>499,463</u>	<u>467,538</u>

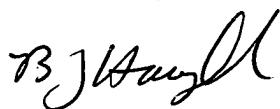
The notes form part of these financial statements

Lincoln Area Dialaride Limited**Balance Sheet
31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	50,688	122,203	172,891	193,006
CURRENT ASSETS					
Stocks	9	350	-	350	350
Debtors	10	14,959	5,284	20,243	62,007
Cash at bank		<u>327,249</u>	<u>9,911</u>	<u>337,160</u>	<u>224,550</u>
		342,558	22,144	357,753	286,907
CREDITORS					
Amounts falling due within one year	11	(31,181)	-	(31,181)	(12,375)
NET CURRENT ASSETS		<u>311,377</u>	<u>22,144</u>	<u>326,572</u>	<u>274,532</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>362,065</u>	<u>137,398</u>	<u>499,463</u>	<u>467,538</u>
NET ASSETS		<u>362,065</u>	<u>137,398</u>	<u>499,463</u>	<u>467,538</u>
FUNDS	13				
Unrestricted funds				362,065	326,913
Restricted funds				<u>137,398</u>	<u>140,625</u>
TOTAL FUNDS				<u>499,463</u>	<u>467,538</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20 October 2023 and were signed on its behalf by:



B G Houghton - Trustee

Lincoln Area Dialaride Limited

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

1. STATUTORY INFORMATION

Lincoln Area Dialaride Limited is a Charitable company, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met; it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs relating solely to Shopmobility or Dialaride activities are allocated in full to these funds. Salaries are allocated based on the time spent and personnel involved in each activity. The remaining overheads are apportioned on an appropriate basis to funds in which they relate to.

Tangible fixed assets

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

Improvements to property	- Straight line over 20 years
Furniture, computers and equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Shopmobility scooter and wheelchairs	- 25% on cost and 20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Lincoln Area Dialaride Limited

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

2. ACCOUNTING POLICIES - continued

Deferred income

Grants are deferred where the amount in full relates to future periods.

Government grants

Government grants are treated on an accruals basis. Grants in relation to furlough grants are recognised as part of grant income in the Statement of Financial Activities.

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Shop income	<u>230</u>	<u>123</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>1,891</u>	<u>163</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	30,253	39,613
Surplus/(deficit) on disposal of fixed assets	<u>(2,672)</u>	<u>2,067</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

There were no trustees' expenses for the year ended 31 March 2023, nor for the year ended 31 March 2022.

7. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	88,868	82,054
Social security costs	7,519	7,105
Other pension costs	<u>677</u>	<u>900</u>
	<u>97,064</u>	<u>90,059</u>

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

	2023	2022
Administration and operation	<u>4</u>	<u>4</u>

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

Key management personnel were paid a total of £7,204 (2022: £29,273) during the year.

Lincoln Area Dialaride Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Furniture, computers and equipment £	Motor vehicles £	Shopmobility scooter and wheelchairs £	Totals £
COST					
At 1 April 2022	109,488	10,673	251,506	15,925	387,592
Additions	-	-	14,991	-	14,991
Disposals	-	-	(11,376)	-	(11,376)
At 31 March 2023	<u>109,488</u>	<u>10,673</u>	<u>255,121</u>	<u>15,925</u>	<u>391,207</u>
DEPRECIATION					
At 1 April 2022	14,851	7,527	162,093	10,115	194,586
Charge for year	5,474	983	21,141	2,655	30,253
Eliminated on disposal	-	-	(6,523)	-	(6,523)
At 31 March 2023	<u>20,325</u>	<u>8,510</u>	<u>176,711</u>	<u>12,770</u>	<u>218,316</u>
NET BOOK VALUE					
At 31 March 2023	<u>89,163</u>	<u>2,163</u>	<u>78,410</u>	<u>3,155</u>	<u>172,891</u>
At 31 March 2022	<u>94,637</u>	<u>3,146</u>	<u>89,413</u>	<u>5,810</u>	<u>193,006</u>

9. STOCKS

	2023 £	2022 £
Stocks	<u>350</u>	<u>350</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	4,415	3,518
VAT	4,486	1,273
Prepayments and accrued income	<u>11,342</u>	<u>57,216</u>
	<u>20,243</u>	<u>62,007</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	23,822	5,119
Other creditors	1,842	1,854
Accrued expenses	<u>5,517</u>	<u>5,402</u>
	<u>31,181</u>	<u>12,375</u>

Lincoln Area Dialaride Limited

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

12. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	326,914	48,325	375,239
Reserves fund	<u>2</u>	<u>-</u>	<u>2</u>
	326,916	48,325	375,241
Restricted funds			
The Big Lottery Community Fund 2	31,641	(7,910)	23,731
Lincoln Cooperative Wholesale Society	99,947	(8,129)	91,818
Development & Evolution Fund	7,014	-	7,014
Lincolnshire Country Council	1,417	-	1,417
Dawber Trust	<u>605</u>	<u>(363)</u>	<u>242</u>
	<u>140,624</u>	<u>(16,402)</u>	<u>124,222</u>
TOTAL FUNDS	<u><u>467,540</u></u>	<u><u>31,923</u></u>	<u><u>499,463</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	219,162	(170,837)	48,325
Restricted funds			
The Big Lottery Community Fund 2	-	(7,910)	(7,910)
Lincoln Cooperative Wholesale Society	-	(8,129)	(8,129)
Lincolnshire Country Council	4,500	(4,500)	-
Dawber Trust	<u>-</u>	<u>(363)</u>	<u>(363)</u>
	<u>4,500</u>	<u>(20,902)</u>	<u>(16,402)</u>
TOTAL FUNDS	<u><u>223,662</u></u>	<u><u>(191,739)</u></u>	<u><u>31,923</u></u>

Lincoln Area Dialaride Limited

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

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	288,981	37,933	326,914
Reserves fund	<u>2</u>	<u>-</u>	<u>2</u>
	288,983	37,933	326,916
Restricted funds			
The Big Lottery Community Fund 2	42,188	(10,547)	31,641
Lincoln Cooperative Wholesale Society	108,076	(8,129)	99,947
Development & Evolution Fund	7,014	-	7,014
Lincolnshire Country Council	1,282	135	1,417
Dawber Trust	<u>968</u>	<u>(363)</u>	<u>605</u>
	<u>159,528</u>	<u>(18,904)</u>	<u>140,624</u>
TOTAL FUNDS	<u>448,511</u>	<u>19,029</u>	<u>467,540</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	200,228	(162,295)	37,933
Restricted funds			
The Big Lottery Community Fund 2	-	(10,547)	(10,547)
Lincoln Cooperative Wholesale Society	-	(8,129)	(8,129)
Lincolnshire Country Council	1,416	(1,281)	135
Dawber Trust	<u>-</u>	<u>(363)</u>	<u>(363)</u>
	<u>1,416</u>	<u>(20,320)</u>	<u>(18,904)</u>
TOTAL FUNDS	<u>201,644</u>	<u>(182,615)</u>	<u>19,029</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	288,981	86,258	375,239
Reserves fund	<u>2</u>	<u>-</u>	<u>2</u>
	288,983	86,258	375,241
Restricted funds			
The Big Lottery Community Fund 2	42,188	(18,457)	23,731
Lincoln Cooperative Wholesale Society	108,076	(16,258)	91,818
Development & Evolution Fund	7,014	-	7,014
Lincolnshire Country Council	1,282	135	1,417
Dawber Trust	<u>968</u>	<u>(726)</u>	<u>242</u>
	<u>159,528</u>	<u>(35,306)</u>	<u>124,222</u>
TOTAL FUNDS	<u>448,511</u>	<u>50,952</u>	<u>499,463</u>

Lincoln Area Dialaride Limited

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

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	419,390	(333,132)	86,258
Restricted funds			
The Big Lottery Community Fund 2	-	(18,457)	(18,457)
Lincoln Cooperative Wholesale Society	-	(16,258)	(16,258)
Lincolnshire Country Council	5,916	(5,781)	135
Dawber Trust	-	(726)	(726)
	<u>5,916</u>	<u>(41,222)</u>	<u>(35,306)</u>
TOTAL FUNDS	<u>425,306</u>	<u>(374,354)</u>	<u>50,952</u>

Dialaride

Funding is provided from local councils towards the running costs of Dialaride.

Shopmobility

Funding is provided from the City of Lincoln Council for the running of Shopmobility.

Reserves fund

This is a separate fund for the continued operation of the charity in the short or long term, for any unforeseen costs.

The Big Lottery Community Fund 2

A grant of £100,000 has previously been provided to help with the purchase of three new wheelchair-accessible vehicles costing £108,552. The grant is a restricted fund and may not be transferred to the general unrestricted fund. The assets may not be disposed of without prior permission of the National Lottery Charities Board. The grant is being amortised over the same period as the assets.

Development & Evolution Fund

A grant of £30,000 has previously been provided by Lincolnshire County Council towards development support of the charity.

Lincolnshire Cooperative Wholesale Society

Lincolnshire Cooperative has previously been provided £163,275 towards the new office fit out at Unit 1 Lincoln Central Car Park costing £150,000, and the purchase of new scooters costing £13,275.

West Lindsey District Council

A grant of £13,000 has been provided for providing a Dialaride service in West Lindsey areas within a 6 mile radius of Lincoln City Centre.

North Kesteven District Council

A grant of £20,000 has been provided for providing a Dialaride service in North Kesteven areas within a 6 mile radius of Lincoln City Centre.

City of Lincoln Council

A grant of £57,000 was provided for providing a Dialaride service in the city of Lincoln.

Lincolnshire County Council

A grant of £39,500 was provided to support the Lincoln Area Dialaride and voluntary car service.

The Dawber Trust

A grant of £1,210 has previously been provided towards the cost of an advertising display screen.

Community Lottery

A grant of £50,000 was previously provided in respect of the Government's COVID Charity Support through the National Lottery

Lincoln Area Dialaride Limited

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

13. MOVEMENT IN FUNDS - continued

Shopmobility

A grant of £16,060 was previously provided by City of Lincoln Council towards Lincoln Shopmobility.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

15. ULTIMATE CONTROLLING PARTY

The charity is controlled by its board of Trustees.

Lincoln Area Dialaride Limited

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

16. LINCOLN AREA DIALARIDE LIMITED

Management Information
Income and Expenditure Account

	2023	2022
INCOME		
Fares	66,185	42,613
Grants receivable		
Lincoln City Council	57,000	63,000
Lincolnshire County Council	39,500	39,500
NKDC	20,000	20,000
West Lindsey District Council	13,000	13,000
Coronavirus Job Retention Scheme	-	5,385
Sundry donations	8,359	6,352
Bank deposit interest receivable	1,891	163
Sundry income	1,314	1,242
Registration fees	16,183	10,265
Sale of RADAR keys	230	122
	<u>223,662</u>	<u>201,642</u>
EXPENDITURE		
Purchase of RADAR keys	153	35
Wages	88,868	82,052
Social security	7,519	7,105
Pension	677	900
Vehicle maintenance, fuel, licences and insurance	26,003	19,803
Volunteers & trustees expenses	13,909	7,362
Printing, stationery and secretarial expenses	1,391	1,408
Advertising	-	338
Telephone	1,923	1,815
Insurance	3,058	2,999
Rent and rates of centre	402	27
Light and heat	2,372	2,829
Bad debts	-	103
Repairs and renewals	670	523
Computer software licence	4,500	4,363
Audit and accountancy	5,457	5,660
Professional fees	4,739	1,788
Miscellaneous expenses	907	734
Training	235	142
Subscriptions	442	612
Bank charges	933	336
Depreciation	30,253	39,613
Loss on disposal	(2,672)	2,067
Bank Interest	-	1
	<u>191,739</u>	<u>182,615</u>
(DEFICIT)/SURPLUS FOR THE PERIOD	<u>31,923</u>	<u>19,027</u>

LINCOLN AREA DIALARIDE LTD

England & Wales - Charity number 1159525

Accounts

REGISTERED COMPANY NUMBER: 09111065 (England and Wales)
REGISTERED CHARITY NUMBER: 1159525

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2022
for
Lincoln Area Dialaride Limited

Wright Vigar Limited
Statutory Auditors
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Lincoln Area Dialaride Limited

Contents of the Financial Statements
for the Year Ended 31 March 2022

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Lincoln Area Dialaride Limited

Chairman's Report
for the Year Ended 31 March 2022

The past year has seen Lincoln Area Dialaride Ltd being able to re-establish most of the services which it previously provided before COVID-19, the various lockdowns, and changes in operational mode that it brought. During the COVID lockdowns some charities that we supported with transport, have either closed or revised their operations, i.e. AGE (UK) have had to close their daily day care centre, and also account has had to be made of the changing retail environment following a long period of lockdowns and restrictions in the high street. The Charity is reliant on support from the various local district and county authorities in which it operates and has faced reductions in this income. This has resulted in a review of our operations, leading to a reduction in both staff and vehicles, and the continuance of the ongoing review of all costs to ensure the most effective use of the funds available.

The charity is heavily reliant on volunteers to be able to provide the services it does and, due to COVID restrictions, recruitment of new volunteers has been restricted, together with delays in obtaining D1 licence updates from DVLA for volunteer drivers over 70. This resulted in a fewer number of available drivers than the Charity would have liked, and it is an area that attention is being focused so that we can meet the demands even during volunteer holiday periods.

During the opening months of the 2022-23 year the charity has seen increased demand over the previous year, and although still not up to 2019-20 levels, which may not be achieved due to changes in our members habits and reduction in the number of other charities supported. Fares and membership fees were increased in 2022-23 and this does not appear to have curtailed the demand for our services.

The Charity is currently without a suitable overnight parking location for all of its vehicles, and this has resulted in the vehicles are being housed at volunteer drivers' homes and also Tesco have allowed the charity to park vehicles on their store parking area which is very much appreciated.

The Charity is only able to operate due to the continued dedication of the staff, together with the commitment of, and enthusiasm of our volunteers, and thanks are expressed to them, along with the Local Councils and Lincolnshire Coop Ltd

A handwritten signature in blue ink, reading 'B J Haughton', with a stylized flourish at the end.

Brian Haughton
Chairman

Lincoln Area DialaRide Limited

Report of the Trustees **for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's Aims & Objectives (as shown in its Memorandum & Articles of Association), is as follows:

'The charity's objects are specifically restricted to providing a community transport service for such inhabitants of Lincolnshire who require such a service because of age, sickness or disability (mental or physical), or poverty, or because of a lack of availability of adequate and safe public passenger services.'

Significant activities

On broader terms, the Charity provides the following services:

- DialaRide Service
- Shopmobility Service
- Voluntary Car Service
- Collection & Distribution of food parcels on behalf of Lincoln Food Bank

DialaRide Service

An accessible and affordable transport service that can be used by anyone resident within a six-mile radius of the City of Lincoln who finds it difficult to use other forms of transport due to age and/or a disability. The six-mile radius is extended at times dependant on need and availability of services provided. The service has a fleet of highly accessible minibuses that are specifically designed to be accessible to the elderly and/or disabled and can carry most types of mobility equipment.

Shopmobility Service

This service provides the loan and hire of mobility equipment to help anyone with reduced mobility in gaining access to the shopping precincts and other areas of interest within the City of Lincoln. It has a fleet of mobility equipment that includes:

- Manual Wheelchairs
- Powered Wheelchairs
- Powered Scooters

Voluntary Car Service

This service compliments and expands upon the core DialaRide service and can be accessed by anyone resident within Lincolnshire who finds it difficult to use other forms of transport due to age and/or a disability.

It involves volunteers using their own vehicles and is more suited to those individuals that are not reliant upon mobility equipment such as powered wheelchairs. Additionally, there is a network of "not for profit", independent schemes around Lincolnshire, to which some individuals may be referred.

Food Bank

During the COVID restrictions certain clients of the Lincoln Food Bank, within the Charity's operating area, were unable attend the various collection points to collect food parcels so arrangements were made for these to be delivered. It has been found that this is an ongoing requirement and along with food parcel deliveries the Charity also collects food from other locations as well as being a food collection point itself to deliver to Lincoln Food Bank main warehouse.

Public benefit

The Public Benefit from the operation of the services provided by Lincoln Area DialaRide are quite considerable:

- 1) Those persons disadvantaged by age and/or a disability can maintain their independence and retain a quality of life.
- 2) The reliance and therefore financial pressures placed upon social care can be reduced as individuals can remain in their own homes longer as they have an appropriate transport service to enable them to access other services (such as healthcare).

Lincoln Area Dialaride Limited

Report of the Trustees for the Year Ended 31 March 2022

OBJECTIVES AND ACTIVITIES

Volunteers

Volunteers, for all services provided, are the mainstay of the Charity and crucial to its continued success. It is therefore imperative that the volunteer base is capable of meeting the demands that are placed on the service.

All volunteers undergo comprehensive Induction & Training and those that may have unsupervised access to children and/or adults at risk are vetted using the Disclosure and Barring Service (DBS).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Due to the COVID restrictions that applied to our activities during the year comparative figures for the previous year have been omitted.

DialaRide Service

During the year the DialaRide Service was unable to operate for two months due to COVID restrictions and was only able to undertake limited trips for the remainder of the year. Despite this, Dialaride had 442 registered users and 11 groups, and undertook a total of 8,550 individual trips and carried 8,145 passengers, and 1,565 passengers using mobility aids, travelling a total of just over 55,600 miles.

As of the 31st March 2022, the DialaRide service operated a fleet of eight vehicles, seven of which are adapted vehicles for the carriage of electric wheelchairs.

Shopmobility Service

During the year the Shopmobility Service had 250 registered users and provided equipment to these users on a total of 1,472 individual hires for a variable amount of time.

Voluntary Car Service

During the year the Voluntary Car Service had 458 registered users and undertook a total of 2,114 individual trips carrying 2,314 registered users.

FINANCIAL REVIEW

Financial position

During the financial year the charity received income of £201,641 of which £135,500 related to grant income. The charity reported a surplus of £19,028 during the year. The last months of the financial year were affected by the restricted and finally temporary closedown of the charity's operations.

Principal funding sources

The Charity has obtained the majority of its funding from:

- Grant Aid
- Fares Income
- Registration Fees
- Donations
- Hire of Specialist Equipment

Reserves policy

The Board of Trustees as part of the management of Lincoln Area Dialaride Limited, review the reserves policy from time to time to confirm that it is still appropriate. The reserves fund is treated as a separate reserves fund for the continued operation of the organisation in the short or long term. The general reserves fund should be approximately 6 months of operating costs for the charity. At the year end the charity had a total of unrestricted reserves of £326,912 (2021: £255,258). The general reserves were £326,914 (2021: £255,256) which is deemed enough to cover 6 months of operating costs.

Lincoln Area Dialaride Limited

Report of the Trustees
for the Year Ended 31 March 2022

FINANCIAL REVIEW

Principal risks and uncertainties

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties the charity face with the establishment of policies, systems and procedures to mitigate those risks identified.
- the implementation of procedures designed to minimize or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds, and development of other income streams.

The review has also focused on non-financial risks arising from fire, health and safety of passengers. These risks are managed by ensuring that vehicles are maintained in line with recommended practices together with insurance to safeguard the charity, its staff and volunteers.

FUTURE PLANS

With the easing and curtailment of COVID-19 restrictions the charity is rebuilding its day to day operations based on the current demands whilst seeking additional areas in which it may be able to offer its services, including extending the catchment area if appropriate. With the changes in the way many people have amended their lifestyle during COVID the charity is required to be flexible in nature to respond to demands as they arise.

Currently the charity can only react to situations as they arise whilst reducing operating costs as much as possible.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Lincoln Area Dialaride Limited (LADAR) is governed by a Memorandum & Articles of Association. The Charity converted from an Industrial & Provident Society to a Private Limited Company on 1st July 2014 and was entered on the Register of Charities on 8th December 2014.

Recruitment and appointment of new trustees

The charity understands the importance of recruiting only appropriate persons as Trustees. Only persons that meet the required legal requirements, have relevant skills, qualifications and experience, that could be considered of benefit to the Charity, may be considered to take on the responsibilities of a Trustee.

Organisational structure

The charity has a clear organisational structure with the Trustees taking overall responsibility for its effective, efficient, and appropriate management. This structure is continually reviewed to ensure it meets the current requirement of the Charity and currently consists of a Manager, Service & Fleet Manager, and Vehicle Coordinator, supported by other administration staff and volunteers with whom which the charity would not be able to operate. Trustees and volunteers are not remunerated apart from out-of-pocket expenses for actual costs incurred.

Induction and training of new trustees

All new trustees complete a training course as per recommendations of the Charity Commission and Companies House to ensure that they are aware of their responsibilities. New Trustees are also briefed on the day to day workings of the Charity and other relevant matters, and documentation, to ensure that they acquire a full understanding of charities operations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09111065 (England and Wales)

Registered Charity number

1159525

Registered office

Unit 1
Lincoln Central Car Park
Melville Street
Lincoln
LN5 7HW

Lincoln Area Dialaride Limited

Report of the Trustees
for the Year Ended 31 March 2022

Trustees

Mr B Haughton (Chair)
Mrs R Surtees (Company Secretary)
Mrs S Sinclair - Resigned 22.01.2022
Miss C Smith - Resigned 17.09.2022
Mr C Jones
Cllr G Hewson

Company Secretary
R C Surtees

Auditors

Wright Vigar Limited
Statutory Auditors
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Bank

Natwest
Smiths Bank Branch
225 High Street
Lincoln
LN2 1AZ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Lincoln Area Dialaride Limited for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees on 22 December 2022 and signed on its behalf by:



B G Haughton - Trustee

Report of the Independent Auditors to the Members of
Lincoln Area Dialaride Limited

Opinion

We have audited the financial statements of Lincoln Area Dialaride Limited (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Report of the Independent Auditors to the Members of
Lincoln Area Dialaride Limited

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our work is performed to include an assessment of the susceptibility of the entity's financial statements to material misstatement, including the risk of fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We plan our work to gain an understanding of the significant laws and regulations that are of significance to the entity and the sector in which they operate. We perform our work to ensure that the entity is complying with its legal and regulatory framework.
- We obtained an understanding of how the company is complying with those legal and regulatory frameworks by making inquiries to the management and people charged with governance.

We assessed the susceptibility of the Company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

- Substantive procedures performed in accordance with the ISAs (UK).
- Challenging assumptions and judgments made by management in its significant accounting estimates.
- Identifying and testing journal entries, in particular material journal entries and an assessment of year end journals.
- Assessing the extent of compliance with the relevant laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
Lincoln Area Dialaride Limited

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Wright Vigar Limited

James Sewell BA (Hons) MBA FCA CTA CMgr FCMI (Senior Statutory Auditor)
for and on behalf of Wright Vigar Limited

Statutory Auditors

Chartered Accountants & Business Advisers

15 Newland

Lincoln

Lincolnshire

LN1 1XG

22 December 2022

Lincoln Area Dialaride Limited

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		16,615	-	16,615	8,961
Charitable activities					
Shopmobility		-	-	-	25,781
Dial a Ride		178,998	4,500	183,498	210,167
Other trading activities	3	123	-	123	85
Investment income	4	163	-	163	97
Other income		<u>1,243</u>	<u>-</u>	<u>1,243</u>	<u>1,114</u>
Total		<u>197,142</u>	<u>4,500</u>	<u>201,642</u>	<u>246,205</u>
 EXPENDITURE ON					
Raising funds		35	-	35	85
Charitable activities					
Shopmobility		-	-	-	33,103
Dial a Ride		<u>159,177</u>	<u>23,403</u>	<u>182,580</u>	<u>209,338</u>
Total		<u>162,293</u>	<u>20,320</u>	<u>182,613</u>	<u>242,526</u>
 NET INCOME/(EXPENDITURE)		37,930	(18,903)	19,027	3,679
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>(40,512)</u>
Net movement in funds		37,930	(18,903)	19,027	(36,833)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>288,983</u>	<u>159,528</u>	<u>448,511</u>	<u>485,344</u>
 TOTAL FUNDS CARRIED FORWARD		<u>326,913</u>	<u>140,625</u>	<u>467,538</u>	<u>448,511</u>

The notes form part of these financial statements

Lincoln Area Dialaride Limited

Balance Sheet
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	57,418	135,588	193,006	238,686
CURRENT ASSETS					
Stocks	10	350	-	350	350
Debtors	11	58,141	3,866	62,007	19,945
Cash at bank		<u>223,379</u>	<u>1,171</u>	<u>224,550</u>	<u>204,457</u>
		281,870	5,037	286,907	224,752
CREDITORS					
Amounts falling due within one year	12	(12,375)	-	(12,375)	(14,927)
NET CURRENT ASSETS		<u>269,495</u>	<u>5,037</u>	<u>274,532</u>	<u>209,825</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>326,913</u>	<u>140,625</u>	<u>466,039</u>	<u>448,511</u>
NET ASSETS		<u>326,913</u>	<u>140,625</u>	<u>467,538</u>	<u>448,511</u>
FUNDS	14				
Unrestricted funds				326,913	288,983
Restricted funds				<u>140,625</u>	<u>159,528</u>
TOTAL FUNDS				<u>467,538</u>	<u>448,511</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22 December 2022 and were signed on its behalf by:



B G Haughton - Trustee

Lincoln Area Dialaride Limited

Notes to the Financial Statements **for the Year Ended 31 March 2022**

1. STATUTORY INFORMATION

Lincoln Area Dialaride Limited is a Charitable company, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs relating solely to Shopmobility or Dialaride activities are allocated in full to these funds. Salaries are allocated based on the time spent and personnel involved in each activity. The remaining overheads are apportioned on an appropriate basis to funds in which they relate to.

Tangible fixed assets

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

Improvements to property	- Straight line over 20 years
Furniture, computers and equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Shopmobility scooter and wheelchairs	- 25% on cost and 20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Lincoln Area Dialaride Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

2. ACCOUNTING POLICIES - continued

Deferred income

Grants are deferred where the amount in full relates to future periods.

Government grants

Government grants are treated on an accruals basis. Grants in relation to furlough grants are recognised as part of grant income in the Statement of Financial Activities.

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Shop income	<u>123</u>	<u>85</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>163</u>	<u>97</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	39,613	52,110
Deficit on disposal of fixed assets	<u>2,067</u>	<u>4,013</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

	2022	2021
	£	£
Trustees' expenses	<u>990</u>	<u>475</u>

7. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	82,052	130,281
Social security costs	7,105	7,118
Other pension costs	<u>900</u>	<u>936</u>
	<u>90,057</u>	<u>138,335</u>

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

	2022	2021
	<u>4</u>	<u>10</u>
Administration and operation		

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

Key management personnel were paid a total of £29,273 (2021: £28,386) during the year.

Lincoln Area Dialaride Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. GOVERNMENT GRANTS

During the financial year, the charitable company received government grants totalling £5,385.

9. TANGIBLE FIXED ASSETS

	Improvements to property £	Furniture, computers and equipment £	Motor vehicles £	Shopmobility scooter and wheelchairs £	Totals £
COST OR VALUATION					
At 1 April 2021	109,488	10,673	284,675	15,925	420,761
Disposals	-	-	(33,169)	-	(33,169)
At 31 March 2022	<u>109,488</u>	<u>10,673</u>	<u>251,506</u>	<u>15,925</u>	<u>387,592</u>
DEPRECIATION					
At 1 April 2021	9,376	6,348	159,391	6,960	182,075
Charge for year	5,475	1,179	29,804	3,155	39,613
Eliminated on disposal	-	-	(27,102)	-	(27,102)
At 31 March 2022	<u>14,851</u>	<u>7,527</u>	<u>162,093</u>	<u>10,115</u>	<u>194,586</u>
NET BOOK VALUE					
At 31 March 2022	<u>94,637</u>	<u>3,146</u>	<u>89,413</u>	<u>5,810</u>	<u>193,006</u>
At 31 March 2021	<u>100,112</u>	<u>4,325</u>	<u>125,284</u>	<u>8,965</u>	<u>238,686</u>

Cost or valuation at 31 March 2022 is represented by:

	Improvements to property £	Furniture, computers and equipment £	Motor vehicles £	Shopmobility scooter and wheelchairs £	Totals £
Valuation in 2020	(40,512)	-	-	-	(40,512)
Cost	<u>150,000</u>	<u>10,673</u>	<u>251,506</u>	<u>15,925</u>	<u>428,104</u>
	<u>109,488</u>	<u>10,673</u>	<u>251,506</u>	<u>15,925</u>	<u>387,592</u>

10. STOCKS

	2022 £	2021 £
Stocks	<u>350</u>	<u>350</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	3,518	4,532
VAT	1,273	953
Prepayments and accrued income	<u>57,216</u>	<u>14,460</u>
	<u>62,007</u>	<u>19,945</u>

Lincoln Area Dialaride Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	5,118	5,277
Social security and other taxes	-	1,758
Other creditors	1,854	2,372
Accrued expenses	<u>5,402</u>	<u>5,520</u>
	<u><u>12,374</u></u>	<u><u>14,927</u></u>

13. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	288,981	37,930	326,911
Reserves fund	<u>2</u>	<u>-</u>	<u>2</u>
	288,983	37,930	326,913
Restricted funds			
The Big Lottery Community Fund 2	42,188	(10,547)	31,641
Lincoln Cooperative Wholesale Society	108,076	(8,129)	99,947
Development & Evolution Fund	7,014	-	7,014
Lincolnshire Country Council	1,282	136	1,418
Dawber Trust	<u>968</u>	<u>(363)</u>	<u>605</u>
	<u>159,528</u>	<u>(18,903)</u>	<u>140,625</u>
TOTAL FUNDS	<u><u>448,511</u></u>	<u><u>19,027</u></u>	<u><u>467,538</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	200,223	(162,293)	37,930
Restricted funds			
The Big Lottery Community Fund 2	-	(10,547)	(10,547)
Lincoln Cooperative Wholesale Society	-	(8,129)	(8,129)
Lincolnshire Country Council	1,419	(1,283)	136
Dawber Trust	<u>-</u>	<u>(363)</u>	<u>(363)</u>
	<u>-</u>	<u>(20,322)</u>	<u>(20,321)</u>
TOTAL FUNDS	<u><u>201,642</u></u>	<u><u>(182,615)</u></u>	<u><u>19,027</u></u>

Lincoln Area Dialaride Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	255,256	60,403	(26,678)	288,981
Reserves fund	<u>2</u>	<u>-</u>	<u>-</u>	<u>2</u>
	255,258	60,403	(26,678)	288,983
Restricted funds				
The Big Lottery Community Fund 2	56,250	(14,062)	-	42,188
Lincoln Cooperative Wholesale Society	157,495	(49,419)	-	108,076
Shopmobility	-	(17,040)	17,040	-
Development & Evolution Fund	13,964	(6,950)	-	7,014
Lincolnshire Country Council	1,167	115	-	1,282
Dawber Trust	1,210	(242)	-	968
Community Lottery	<u>-</u>	<u>(9,638)</u>	<u>9,638</u>	<u>-</u>
	<u>230,086</u>	<u>(97,236)</u>	<u>26,678</u>	<u>159,528</u>
TOTAL FUNDS	<u>485,344</u>	<u>(36,833)</u>	<u>-</u>	<u>448,511</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	163,893	(103,490)	-	60,403
Restricted funds				
The Big Lottery Community Fund 2	-	(14,063)	-	(14,062)
Lincoln Cooperative Wholesale Society	-	(8,906)	(40,512)	(49,419)
Shopmobility	16,061	(33,101)	-	(17,040)
Development & Evolution Fund	-	(6,950)	-	(6,950)
West Lindsey District Council	12,000	(12,000)	-	-
Lincolnshire Country Council	4,250	(4,135)	-	115
Dawber Trust	-	(242)	-	(242)
Community Lottery	<u>50,001</u>	<u>(59,639)</u>	<u>-</u>	<u>(9,638)</u>
	<u>82,312</u>	<u>(139,036)</u>	<u>(40,512)</u>	<u>(97,236)</u>
TOTAL FUNDS	<u>246,205</u>	<u>(242,526)</u>	<u>(40,512)</u>	<u>(36,833)</u>

Lincoln Area Dialaride Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	255,256	98,333	(26,678)	326,911
Reserves fund	<u>2</u>	<u>-</u>	<u>-</u>	<u>2</u>
	255,258	98,333	(26,678)	326,913
Restricted funds				
The Big Lottery Community Fund 2	56,250	(24,609)	-	31,641
Lincoln Cooperative Wholesale Society	157,495	(57,548)	-	99,947
Shopmobility	-	(17,040)	17,040	-
Development & Evolution Fund	13,964	(6,950)	-	7,014
Lincolnshire Country Council	1,167	251	-	1,418
Dawber Trust	1,210	(605)	-	605
Community Lottery	<u>-</u>	<u>(9,638)</u>	<u>9,638</u>	<u>-</u>
	<u>230,086</u>	<u>(116,139)</u>	<u>26,678</u>	<u>140,625</u>
TOTAL FUNDS	<u>485,344</u>	<u>(22,305)</u>	<u>-</u>	<u>467,538</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	364,116	(265,783)	-	98,333
Restricted funds				
The Big Lottery Community Fund 2	-	(24,610)	-	(24,609)
Lincoln Cooperative Wholesale Society	-	(17,035)	(40,512)	(57,548)
Shopmobility	16,061	(33,101)	-	(17,040)
Development & Evolution Fund	-	(6,950)	-	(6,950)
West Lindsey District Council	12,000	(12,000)	-	-
Lincolnshire Country Council	5,669	(5,418)	-	251
Dawber Trust	-	(605)	-	(605)
Community Lottery	<u>50,001</u>	<u>(59,639)</u>	<u>-</u>	<u>(9,638)</u>
	<u>83,731</u>	<u>(159,358)</u>	<u>(40,512)</u>	<u>(116,139)</u>
TOTAL FUNDS	<u>447,847</u>	<u>(425,141)</u>	<u>(40,512)</u>	<u>(17,806)</u>

Dialaride

Funding is provided from local councils towards the running costs of Dialaride.

Shopmobility

Funding is provided from the City of Lincoln Council for the running of Shopmobility.

Reserves fund

This is a separate fund for the continued operation of the charity in the short or long term, for any unforeseen costs.

The Big Lottery Community Fund 2

A grant of £100,000 has previously been provided to help with the purchase of three new wheelchair-accessible vehicles costing £108,552. The grant is a restricted fund and may not be transferred to the general unrestricted fund. The assets may not be disposed of without prior permission of the National Lottery Charities Board. The grant is being amortised over the same period as the assets.

Lincoln Area Dialaride Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

13. MOVEMENT IN FUNDS - continued

Development & Evolution Fund

A grant of £30,000 has previously been provided by Lincolnshire County Council towards development support of the charity.

Lincolnshire Cooperative Wholesale Society

Lincolnshire Cooperative has previously been provided £163,275 towards the new office fit out at Unit 1 Lincoln Central Car Park costing £150,000, and the purchase of new scooters costing £13,275.

West Lindsey District Council

A grant of £20,000 has been provided for providing a Dialaride service in West Lindsey areas within a 6 mile radius of Lincoln City Centre.

North Kesteven District Council

A grant of £13,000 has been provided for providing a Dialaride service in North Kesteven areas within a 6 mile radius of Lincoln City Centre.

City of Lincoln Council

A grant of £63,000 was provided for providing a Dialaride service in the city of Lincoln.

Lincolnshire County Council

A grant of £35,000 was provided to support the Lincoln Area Dialaride and voluntary car service.

The Dawber Trust

A grant of £1,210 has previously been provided towards the cost of an advertising display screen.

Community Lottery

A grant of £50,000 was previously provided in respect of the Government's COVID Charity Support through the National Lottery

Shopmobility

A grant of £16,060 was previously provided by City of Lincoln Council towards Lincoln Shopmobility.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

15. ULTIMATE CONTROLLING PARTY

The charity is controlled by its board of Trustees.

Lincoln Area Dialaride Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

17. LINCOLN AREA DIALARIDE LIMITED

Management Information
Income and Expenditure Account

	2022	2021
INCOME		
Fares	42,613	25,300
Grants receivable		
Lincoln City Council	63,000	42,255
Lincolnshire County Council	39,500	39,250
NKDC	20,000	20,000
West Lindsey District Council	13,000	12,000
Community Lottery	-	50,000
Coronavirus Job Retention Scheme	5,385	44,021
Sundry donations	6,352	3,223
Bank deposit interest receivable	163	97
Sundry income	1,243	1,114
Registration fees	10,266	5,735
Sale of RADAR keys	123	85
	201,642	246,202
EXPENDITURE		
Purchase of RADAR keys	35	85
Wages	82,052	130,280
Social security	7,105	7,118
Pension	900	936
Vehicle maintenance, fuel, licences and insurance	19,803	16,174
Volunteers & trustees expenses	7,362	4,299
Printing, stationery and secretarial expenses	1,408	1,434
Postage	-	5
Advertising	338	248
Telephone	1,815	2,710
Insurance	2,999	3,422
Rent and rates of centre	27	755
Light and heat	2,829	1,951
Bad debts	103	636
Repairs and renewals	523	1,186
Computer software licence	4,363	4,136
Audit and accountancy	5,660	4,829
Professional fees	1,788	4,093
Miscellaneous expenses	937	620
Training	142	75
Subscriptions	612	534
Bank charges	336	875
Depreciation	39,613	52,110
Loss on disposal	2,067	4,014
Bank Interest	1	-
	182,615	242,523
(DEFICIT)/SURPLUS FOR THE PERIOD	19,027	3,679

In 2020, the client reorganised their operations and now operate as one organisation, without the split of Dialaride and Shopmobility. As such, there is only one income and expenditure account disclosed in the financial statements this year following the reorganisation.

LINCOLN AREA DIALARIDE LTD

England & Wales - Charity number 1159525

Accounts

REGISTERED COMPANY NUMBER: 09111065 (England and Wales)
REGISTERED CHARITY NUMBER: 1159525

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2021
for
Lincoln Area Dialaride Limited

Wright Vigar Limited
Statutory Auditors
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Lincoln Area Dialaride Limited

Contents of the Financial Statements
for the Year Ended 31 March 2021

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Lincoln Area Dialaride Limited

Chairman's Report
for the Year Ended 31 March 2021

The past year has been a difficult year for the charity, staff, and volunteers, due to the restrictions dictated by the COVID-19 virus. For the year, various lockdowns were in place, which limited the ability of both members to make trips and for these to be operated efficiently. In the short term the charity availed itself of the HMRC Furlough Scheme, but with changes in the ability of other charities, it supported, to continue their operations, and the longevity of the restrictions, it was necessary to completely review the charities' structure and costs to ensure that it could continue to operate its needed services once restrictions were lifted. With the reduced volume of requests, the charity is continuing to make use of the latest HMRC Furlough Scheme. The charity was successful in obtaining a grant from the National Lottery of the Government Funding Supporting Charities, and this has enabled the charity to meet the increased costs of maintaining its services, although in a limited and changed format. With challenges on Local Authority Budgets the charity where possible has restricted its call down of grants.

The increased footfall resulting from the previous year's office move decreased due to the lockdown restrictions but during periods out of lockdown footfall and inquiries increased. As part of the review of the services and to assist other charities the charity has been working with the Lincoln Foodbank, both distributing food parcels to needy people and Military Veterans, as well as picking donated food from various locals and taking it to the central warehouse. The charities volunteers also assisted in the program to encourage COVID-19 mask wearing and they spent six weeks over the summer assisting staff at Lincoln Train Station.

With the introduction of COVID-19 inoculations the charity reached out to all local GP's and NHS facilities to make them aware of the services we are able to offer to their patients and have temporarily extended the area covered to meet needs and, have also, on occasions, lent wheelchairs to COVID-19 inoculation centres etc.

The parking area near the current offices was returned to the landlord, Lincolnshire Coop Ltd, on the 12th March 2021 due to imminent redevelopment beginning on the site. The Charity expresses its thanks for the use of this area, and although no alternate site has been sourced various options are being pursued by both the charity and its supporters. Temporarily the vehicles are being housed at volunteer drivers' homes which has created its own logistical issues.

The Charity is only able to operate due to the continued dedication of the staff, together with the commitment of, and enthusiasm of our volunteers, and thanks are expressed to them, along with the Local Councils and Lincolnshire Coop Ltd.

Brian Haughton
Chairman

Lincoln Area Dialaride Limited

Report of the Trustees
for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's Aims & Objectives (as shown in its Memorandum & Articles of Association), is as follows:

'The charity's objects are specifically restricted to providing a community transport service for such inhabitants of Lincolnshire who require such a service because of age, sickness or disability (mental or physical), or poverty, or because of a lack of availability of adequate and safe public passenger services.'

Significant activities

On broader terms, the Charity provides the following services:

- DialaRide Service
- Shopmobility Service
- Voluntary Car Service
- Collection & Distribution of food parcels on behalf of Lincoln Food Bank

DialaRide Service

An accessible and affordable transport service that can be used by anyone resident within a six-mile radius of the City of Lincoln who finds it difficult to use other forms of transport due to age and/or a disability. The six-mile radius is extended at times dependant on need and availability of services provided. The service has a fleet of highly accessible minibuses that are specifically designed to be accessible to the elderly and/or disabled and can carry most types of mobility equipment.

Shopmobility Service

This service provides the loan and hire of mobility equipment to help anyone with reduced mobility in gaining access to the shopping precincts and other areas of interest within the City of Lincoln. It has a fleet of mobility equipment that includes:

- Manual Wheelchairs
- Powered Wheelchairs
- Powered Scooters

Voluntary Car Service

This service compliments and expands upon the core DialaRide service and can be accessed by anyone resident within Lincolnshire who finds it difficult to use other forms of transport due to age and/or a disability.

It involves volunteers using their own vehicles and is more suited to those individuals that are not reliant upon mobility equipment such as powered wheelchairs. Additionally, there is a network of "not for profit", independent schemes around Lincolnshire, to which some individuals may be referred.

Food Bank

During the COVID restrictions certain clients of the Lincoln Food Bank, within the Charity's operating area, were unable attend the various collection points to collect food parcels so arrangements were made for these to be delivered. It has been found that this is an ongoing requirement and along with food parcel deliveries the Charity also collects food from other locations as well as being a food collection point itself to deliver to Lincoln Food Bank main warehouse.

Public benefit

The Public Benefit from the operation of the services provided by Lincoln Area DialaRide are quite considerable:

- 1) Those persons disadvantaged by age and/or a disability can maintain their independence and retain a quality of life.
- 2) The reliance and therefore financial pressures placed upon social care can be reduced as individuals can remain in their own homes longer as they have an appropriate transport service to enable them to access other services (such as healthcare).

Lincoln Area Dialaride Limited

Report of the Trustees **for the Year Ended 31 March 2021**

OBJECTIVES AND ACTIVITIES

Volunteers

Volunteers, for all services provided, are the mainstay of the Charity and crucial to its continued success. It is therefore imperative that the volunteer base is capable of meeting the demands that are placed on the service.

All volunteers undergo comprehensive Induction & Training and those that may have unsupervised access to children and/or adults at risk are vetted using the Disclosure and Barring Service (DBS).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Due to the COVID restrictions that applied to our activities during the year comparative figures for the previous year have been omitted.

DialaRide Service

During the year the DialaRide Service was unable to operate for two months due to COVID restrictions and was only able to undertake limited trips for the remainder of the year. Despite this, Dialaride had 342 registered users and 10 groups, and undertook a total of 4,400 individual trips and carried 4,896 passengers, and 779 passengers using mobility aids, travelling a total of just over 24,000 miles.

As of the 31st March 2021, the DialaRide service operated a fleet of nine adapted vehicles for the carriage of electric wheelchairs.

Shopmobility Service

During the year, the Shopmobility Service had 335 registered users and provided equipment to these users on a total of 668 individual hires for a variable amount of time. During the year, most of the scooter fleet was replaced funded by Lincolnshire Coop to whom we offer our thanks.

Voluntary Car Service

During the year, the Voluntary Car Service had 335 registered users and undertook a total of 829 individual trips carrying 852 registered users.

The charity's operation during the last few months of the financial year were affected by the lockdown following the COVID-19 virus

FINANCIAL REVIEW

Financial position

During the financial year the charity received income of £246,202 of which £210,648 related to grant income. The charity reported a surplus of £3,679 during the year. The last months of the financial year were affected by the restricted and finally temporary closedown of the charity's operations.

Principal funding sources

The Charity has obtained the majority of its funding from:

- Grant Aid
- Fares Income
- Registration Fees
- Donations
- Hire of Specialist Equipment

Reserves policy

The Board of Trustees as part of the management of Lincoln Area Dialaride Limited, review the reserves policy from time to time to confirm that it is still appropriate. The reserves fund is treated as a separate reserves fund for the continued operation of the organisation in the short or long term. The general reserves fund should be approximately 6 months of operating costs for the charity. At the year end the charity had a total of unrestricted reserves of £288,983 (2020: £255,258). The general reserves were £288,981 (2020: £255,256) which is deemed enough to cover 6 months of operating costs.

Lincoln Area Dialaride Limited

Report of the Trustees **for the Year Ended 31 March 2021**

FINANCIAL REVIEW

Principal risks and uncertainties

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties the charity face with the establishment of policies, systems and procedures to mitigate those risks identified.
- the implementation of procedures designed to minimize or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds, and development of other income streams.

The review has also focused on non-financial risks arising from fire, health and safety of passengers. These risks are managed by ensuring that vehicles are maintained in line with recommended practices together with insurance to safeguard the charity, its staff and volunteers.

FUTURE PLANS

With the current COVID-19 epidemic and the resulting restrictions in place current plans require to be flexible in nature to respond to demands as they arise. Currently the activities of the charity have been seriously curtailed and it is not known when activities can be resumed and at what level, although at the time of writing with the Lockdown restrictions lifting operational activities are increasing. The various groups that we support are also unable to operate and until social distancing is removed many of them, along with the charity will be unable to fully operate due to the restrictions.

Currently the charity can only react to situations as they arise whilst reducing operating costs as much as possible.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Lincoln Area Dialaride Limited (LADAR) is governed by a Memorandum & Articles of Association. The Charity converted from an Industrial & Provident Society to a Private Limited Company on 1st July 2014 and was entered on the Register of Charities on 8th December 2014.

Recruitment and appointment of new trustees

The charity understands the importance of recruiting only appropriate persons as Trustees. Only persons that meet the required legal requirements, have relevant skills, qualifications and experience, that could be considered of benefit to the Charity, may be considered to take on the responsibilities of a Trustee.

Organisational structure

The charity has a clear organisational structure with the Trustees taking overall responsibility for its effective, efficient, and appropriate management. This structure is continually reviewed to ensure it meets the current requirement of the Charity and currently consists of a Manager, Service & Fleet Manager, and Vehicle Coordinator, supported by other administration staff and volunteers with whom which the charity would not be able to operate. Trustees and volunteers are not remunerated apart from out-of-pocket expenses for actual costs incurred.

Induction and training of new trustees

All new trustees complete a training course as per recommendations of the Charity Commission and Companies House to ensure that they are aware of their responsibilities. New Trustees are also briefed on the day to day workings of the Charity and other relevant matters, and documentation, to ensure that they acquire a full understanding of charities operations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09111065 (England and Wales)

Registered Charity number

1159525

Registered office

Unit 1
Lincoln Central Car Park
Melville Street
Lincoln
LN5 7HW

Lincoln Area Dialaride Limited

Report of the Trustees
for the Year Ended 31 March 2021

Trustees

Mr B Haughton (Chair)
Mrs R Surtees (Company Secretary)
Mrs S Sinclair
Miss C Smith
Mr C Jones
Cllr G Hewson

Company Secretary

R C Surtees

Auditors

Wright Vigar Limited
Statutory Auditors
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Management

Manager - Penny Hardman

Bank

Natwest
Smiths Bank Branch
225 High Street
Lincoln
LN2 1AZ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Lincoln Area Dialaride Limited for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

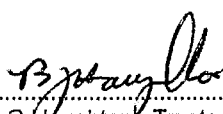
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees on 14th Jun 2021 and signed on its behalf by:


.....
B G Haughton - Trustee

Report of the Independent Auditors to the Members of
Lincoln Area Dialaride Limited

Opinion

We have audited the financial statements of Lincoln Area Dialaride Limited (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Report of the Independent Auditors to the Members of
Lincoln Area Dialaride Limited

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our work is performed to include an assessment of the susceptibility of the entity's financial statements to material misstatement, including the risk of fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We plan our work to gain an understanding of the significant laws and regulations that are of significance to the entity and the sector in which they operate. We perform our work to ensure that the entity is complying with its legal and regulatory framework.
- We obtained an understanding of how the company is complying with those legal and regulatory frameworks by making inquiries to the management and people charged with governance.

We assessed the susceptibility of the Company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

- Substantive procedures performed in accordance with the ISAs (UK).
- Challenging assumptions and judgments made by management in its significant accounting estimates.
- Identifying and testing journal entries, in particular material journal entries and an assessment of year end journals.
- Assessing the extent of compliance with the relevant laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
Lincoln Area Dialaride Limited

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Wright Vigar Limited

James Sewell BA (Hons) FCA CTA (Senior Statutory Auditor)
for and on behalf of Wright Vigar Limited
Statutory Auditors
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Date: *14th July 2021*

Lincoln Area Dialaride Limited

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		8,958	-	8,958	181,498
Charitable activities					
Shopmobility		9,721	16,060	25,781	32,120
Dial a Ride		143,917	66,250	210,167	214,302
Other trading activities	3	85	-	85	230
Investment income	4	97	-	97	417
Other income		1,114	-	1,114	1,927
Total		163,892	82,310	246,202	430,494
EXPENDITURE ON					
Raising funds		85	-	85	198
Charitable activities					
Shopmobility		-	33,103	33,103	56,228
Dial a Ride		103,401	105,934	209,335	278,216
Total		103,486	139,037	242,523	334,642
NET INCOME/(EXPENDITURE)		60,406	(56,727)	3,679	95,852
Transfers between funds	13	(26,681)	26,681	-	-
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		-	(40,512)	(40,512)	-
Net movement in funds		33,725	(70,558)	(36,833)	95,852
RECONCILIATION OF FUNDS					
Total funds brought forward		255,258	230,086	485,344	389,492
TOTAL FUNDS CARRIED FORWARD		288,983	159,528	448,511	485,344

The notes form part of these financial statements

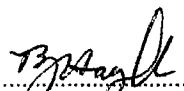
Lincoln Area Dialaride Limited

Balance Sheet
31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	86,422	152,264	238,686	337,833
CURRENT ASSETS					
Stocks	10	350	-	350	435
Debtors	11	17,496	2,449	19,945	46,248
Cash at bank		199,642	4,815	204,457	114,460
		<u>217,488</u>	<u>7,264</u>	<u>224,752</u>	<u>161,143</u>
CREDITORS					
Amounts falling due within one year	12	(14,927)	-	(14,927)	(13,632)
NET CURRENT ASSETS		<u>202,561</u>	<u>7,264</u>	<u>209,825</u>	<u>147,511</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>288,983</u>	<u>159,528</u>	<u>448,511</u>	<u>485,344</u>
NET ASSETS		<u>288,983</u>	<u>159,528</u>	<u>448,511</u>	<u>485,344</u>
FUNDS	13				
Unrestricted funds				288,983	255,258
Restricted funds				159,528	230,086
TOTAL FUNDS				<u>448,511</u>	<u>485,344</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14th Jun 2021 and were signed on its behalf by:


B G Haughton - Trustee

Lincoln Area Dialaride Limited

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

1. STATUTORY INFORMATION

Lincoln Area Dialaride Limited is a Charitable company, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs relating solely to Shopmobility or Dialaride activities are allocated in full to these funds. Salaries are allocated based on the time spent and personnel involved in each activity. The remaining overheads are apportioned on an appropriate basis to funds in which they relate to.

Tangible fixed assets

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

Improvements to property	- Straight line over 20 years
Furniture, computers and equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Shopmobility scooter and wheelchairs	- 33.33% Straight line and 20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Lincoln Area Dialaride Limited

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

2. ACCOUNTING POLICIES - continued

Deferred income

Grants are deferred where the amount in full relates to future periods.

Government grants

Government grants are treated on an accruals basis. Grants in relation to furlough grants are recognised as part of grant income in the Income and Expenditure Account.

3. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Shop income	85	230
	<u>85</u>	<u>230</u>

4. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	97	417
	<u>97</u>	<u>417</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	52,110	56,708
Deficit on disposal of fixed assets	4,013	6,178
	<u>56,123</u>	<u>62,886</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

	2021 £	2020 £
Trustees' expenses	475	420
	<u>475</u>	<u>420</u>

7. STAFF COSTS

	2021 £	2020 £
Wages and salaries	130,281	177,175
Social security costs	7,118	7,406
Other pension costs	936	626
	<u>138,335</u>	<u>185,207</u>

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

	2021	2020
Administration and operation	10	16
	<u>10</u>	<u>16</u>

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

Key management personnel were paid a total of £28,386 (2020: £43,956) during the year.

Lincoln Area Dialaride Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

8. GOVERNMENT GRANTS

During the financial year, the charitable company received government grants totalling £44,021.

9. TANGIBLE FIXED ASSETS

	Improvements to property £	Furniture, computers and equipment £	Motor vehicles £	Shopmobility scooter and wheelchairs £	Totals £
COST OR VALUATION					
At 1 April 2020	150,000	11,317	310,588	15,925	487,830
Additions	-	1,951	2,637	-	4,588
Disposals	-	(2,595)	(28,550)	-	(31,145)
Revaluations	(40,512)	-	-	-	(40,512)
At 31 March 2021	<u>109,488</u>	<u>10,673</u>	<u>284,675</u>	<u>15,925</u>	<u>420,761</u>
DEPRECIATION					
At 1 April 2020	3,125	6,808	135,759	4,305	149,997
Charge for year	6,251	1,441	41,763	2,655	52,110
Eliminated on disposal	-	(1,901)	(18,131)	-	(20,032)
At 31 March 2021	<u>9,376</u>	<u>6,348</u>	<u>159,391</u>	<u>6,960</u>	<u>182,075</u>
NET BOOK VALUE					
At 31 March 2021	<u>100,112</u>	<u>4,325</u>	<u>125,284</u>	<u>8,965</u>	<u>238,686</u>
At 31 March 2020	<u>146,875</u>	<u>4,509</u>	<u>174,829</u>	<u>11,620</u>	<u>337,833</u>

Cost or valuation at 31 March 2021 is represented by:

	Improvements to property £	Furniture, computers and equipment £	Motor vehicles £	Shopmobility scooter and wheelchairs £	Totals £
Valuation in 2020	(40,512)	-	-	-	(40,512)
Cost	<u>150,000</u>	<u>10,673</u>	<u>284,675</u>	<u>15,925</u>	<u>461,273</u>
	<u>109,488</u>	<u>10,673</u>	<u>284,675</u>	<u>15,925</u>	<u>420,761</u>

10. STOCKS

	2021 £	2020 £
Stocks	<u>350</u>	<u>435</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	4,532	7,532
VAT	953	18,012
Prepayments and accrued income	14,460	20,704
	<u>19,945</u>	<u>46,248</u>

Lincoln Area Dialaride Limited

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

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	5,277	2,986
Social security and other taxes	1,758	3,350
Other creditors	2,372	1,743
Accrued expenses	5,520	5,553
	<u>18,094</u>	<u>13,632</u>

13. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	255,256	60,406	(26,681)	288,981
Reserves fund	2	-	-	2
	<u>255,258</u>	<u>60,406</u>	<u>(26,681)</u>	<u>288,983</u>
Restricted funds				
The Big Lottery Community Fund 2	56,250	(14,062)	-	42,188
Lincoln Cooperative Wholesale Society	157,495	(49,419)	-	108,076
Shopmobility	-	(17,043)	17,043	-
Development & Evolution Fund	13,964	(6,950)	-	7,014
Lincolnshire Country Council	1,167	115	-	1,282
Dawber Trust	1,210	(242)	-	968
Community Lottery	-	(9,638)	9,638	-
	<u>230,086</u>	<u>(97,239)</u>	<u>26,681</u>	<u>159,528</u>
TOTAL FUNDS	<u>485,344</u>	<u>(36,833)</u>	<u>-</u>	<u>448,511</u>

Lincoln Area Dialaride Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	163,892	(103,486)	-	60,406
Restricted funds				
The Big Lottery Community Fund 2	-	(14,062)	-	(14,062)
Lincoln Cooperative Wholesale Society	-	(8,907)	(40,512)	(49,419)
Shopmobility	16,060	(33,103)	-	(17,043)
Development & Evolution Fund	-	(6,950)	-	(6,950)
West Lindsey District Council	12,000	(12,000)	-	-
Lincolnshire Country Council	4,250	(4,135)	-	115
Dawber Trust	-	(242)	-	(242)
Community Lottery	50,000	(59,638)	-	(9,638)
	<u>82,310</u>	<u>(139,037)</u>	<u>(40,512)</u>	<u>(97,239)</u>
	<u>246,202</u>	<u>(242,523)</u>	<u>(40,512)</u>	<u>(36,833)</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	113,257	(33,167)	175,166	255,256
Reserves fund	174,428	-	(174,426)	2
	<u>287,685</u>	<u>(33,167)</u>	<u>740</u>	<u>255,258</u>
Restricted funds				
The Big Lottery Community Fund	440	-	(440)	-
The Big Lottery Community Fund 2	75,000	(18,750)	-	56,250
Lincoln Cooperative Wholesale Society	-	157,495	-	157,495
West Lindsey District Council 2	8,333	(8,333)	-	-
Development & Evolution Fund	18,034	(4,070)	-	13,964
Lincolnshire Country Council	-	1,167	-	1,167
Dawber Trust	-	1,210	-	1,210
Small funds	-	300	(300)	-
	<u>101,807</u>	<u>129,019</u>	<u>(740)</u>	<u>230,086</u>
TOTAL FUNDS	<u>389,492</u>	<u>95,852</u>	<u>-</u>	<u>485,344</u>

Lincoln Area Dialaride Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	251,209	(284,376)	(33,167)
Restricted funds			
The Big Lottery Community Fund 2	-	(18,750)	(18,750)
Lincoln Cooperative Wholesale Society	163,275	(5,780)	157,495
West Lindsey District Council 2	-	(8,333)	(8,333)
Development & Evolution Fund	-	(4,070)	(4,070)
West Lindsey District Council	11,000	(11,000)	-
Lincolnshire Country Council	3,500	(2,333)	1,167
Dawber Trust	1,210	-	1,210
Small funds	300	-	300
	<u>179,285</u>	<u>(50,266)</u>	<u>129,019</u>
TOTAL FUNDS	<u>430,494</u>	<u>(334,642)</u>	<u>95,852</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	113,257	27,236	148,488	288,981
Reserves fund	<u>174,428</u>	<u>-</u>	<u>(174,426)</u>	<u>2</u>
	287,685	27,236	(25,938)	288,983
Restricted funds				
The Big Lottery Community Fund	440	-	(440)	-
The Big Lottery Community Fund 2	75,000	(32,812)	-	42,188
Lincoln Cooperative Wholesale Society	-	108,076	-	108,076
West Lindsey District Council 2	8,333	(8,333)	-	-
Shopmobility	-	(17,043)	17,043	-
Development & Evolution Fund	18,034	(11,020)	-	7,014
Lincolnshire Country Council	-	1,282	-	1,282
Dawber Trust	-	968	-	968
Small funds	-	300	(300)	-
Community Lottery	-	(9,638)	9,638	-
	<u>101,807</u>	<u>31,783</u>	<u>25,938</u>	<u>159,528</u>
TOTAL FUNDS	<u>389,492</u>	<u>59,019</u>	<u>-</u>	<u>448,511</u>

Lincoln Area Dialaride Limited

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

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	415,101	(387,862)	-	27,239
Restricted funds				
The Big Lottery Community Fund 2	-	(32,812)	-	(32,812)
Lincoln Cooperative Wholesale Society	163,275	(14,687)	(40,512)	108,076
West Lindsey District Council 2	-	(8,333)	-	(8,333)
Shopmobility	16,060	(33,103)	-	(17,043)
Development & Evolution Fund	-	(11,020)	-	(11,020)
West Lindsey District Council	23,000	(23,000)	-	-
Lincolnshire Country Council	7,750	(6,468)	-	1,282
Dawber Trust	1,210	(242)	-	968
Small funds	300	-	-	300
Community Lottery	50,000	(59,638)	-	(9,638)
	<u>261,595</u>	<u>(189,303)</u>	<u>(40,512)</u>	<u>31,780</u>
TOTAL FUNDS	<u>676,697</u>	<u>(577,169)</u>	<u>(40,512)</u>	<u>59,019</u>

Dialaride

Funding is provided from local councils towards the running costs of Dialaride.

Shopmobility

Funding is provided from the City of Lincoln Council for the running of Shopmobility.

Reserves fund

This is a separate fund for the continued operation of the charity in the short or long term, for any unforeseen costs.

The Big Lottery Community Fund 2

A grant of £100,000 was provided to help with the purchase of three new wheelchair-accessible vehicles costing £108,552. The grant is a restricted fund and may not be transferred to the general unrestricted fund. The assets may not be disposed of without prior permission of the National Lottery Charities Board. The grant is being amortised over the same period as the assets.

Development & Evolution Fund

A grant of £30,000 was provided by Lincolnshire County Council towards development support of the charity.

West Lindsey District Council

A grant of £12,000 has been provided for providing a Dialaride service in West Lindsey areas within a 6 mile radius of Lincoln City Centre.

Lincolnshire Cooperative Wholesale Society

Lincolnshire Cooperative has provided £163,275 towards the new office fit out at Unit 1 Lincoln Central Car Park costing £150,000, and the purchase of new scooters costing £13,275.

Lincolnshire County Council

A grant of £4,250 was provided towards the annual maintenance fee of the Flexiroute system.

The Dawber Trust

A grant of £1,210 has been provided towards the cost of an advertising display screen.

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

13. MOVEMENT IN FUNDS - continued

Community Lottery

A grant of £50,000 was provided in respect of the Government's COVID Charity Support through the National Lottery.

Shopmobility

A grant of £16,060 was provided by City of Lincoln Council towards Lincoln Shopmobility.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

15. ULTIMATE CONTROLLING PARTY

The charity is controlled by its board of Trustees.

Lincoln Area Dialaride Limited

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

16. LINCOLN AREA DIALARIDE LIMITED

Management Information
Income and Expenditure Account

	2021	2020
INCOME		
Fares	25,300	86,202
Grants receivable		
Lincoln City Council	42,255	84,510
Lincolnshire County Council	39,250	43,500
NKDC	20,000	20,000
West Lindsey District Council	12,000	11,000
Dawber Trust	-	1,210
Volunteer Matters	3,122	-
Community Lottery	50,000	-
Coronavirus Job Retention Scheme	44,021	-
Donations - Lincolnshire Cooperative Wholesale Society	-	163,275
Sundry donations	3,223	7,160
Bank deposit interest receivable	97	416
Sundry income	1,114	1,926
Registration fees	5,735	11,063
Sale of RADAR keys	85	230
	246,202	430,492
EXPENDITURE		
Purchase of RADAR keys	85	198
Wages	130,280	177,174
Social security	7,118	7,406
Pension	936	626
Vehicle maintenance, fuel, licences and insurance	16,174	42,150
Volunteers & trustees expenses	4,299	10,751
Printing, stationery and secretarial expenses	1,434	1,793
Postage	5	317
Advertising	248	676
Telephone	2,710	2,691
Insurance	3,422	3,229
Rent and rates of centre	755	1,072
Light and heat	1,951	3,447
Bad debts	636	-
Repairs and renewals	1,186	2,358
Computer software licence	4,136	4,333
Audit and accountancy	4,829	5,269
Professional fees	4,093	5,631
Miscellaneous expenses	620	1,420
Training	75	-
Subscriptions	534	445
Bank charges	875	767
Depreciation	52,110	56,709
Loss on disposal	4,014	6,178
	242,523	334,640
(DEFICIT)/SURPLUS FOR THE PERIOD	3,679	95,852

During the year, the client reorganised their operations and now operate as one organisation, without the split of Dialaride and Shopmobility. As such, there is only one income and expenditure account disclosed in the financial statements this year following the reorganisation.