

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

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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

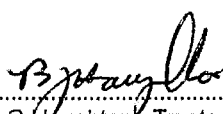
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the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

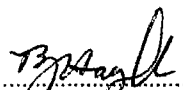
Lincoln Area Dialaride Limited

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	<u>14,460</u>	<u>20,704</u>
	<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
	<hr/> 246,202	<hr/> 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
	<hr/> 242,523	<hr/> 334,640
(DEFICIT)/SURPLUS FOR THE PERIOD	<hr/> 3,679	<hr/> 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.