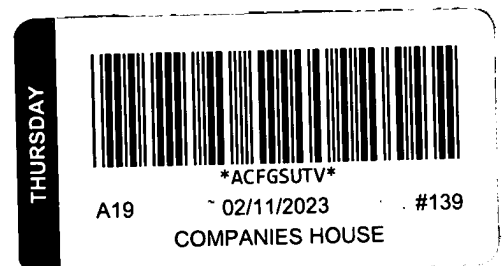


REGISTERED COMPANY NUMBER: 09111065 (England and Wales) ...
REGISTERED CHARITY NUMBER: 1159525

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

	Page
Chairman's Report	1
Report of the Trustees	2 to 5
Report of the Independent Auditors	6 to 7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 16

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>