

# BRECON & DISTRICT DIAL-A-RIDE CLUB

England & Wales · Charity number 519457

## Details

---

Other names	BRECON AND DISTRICT DISABLED CLUB, BRECON DIAL-A-RIDE
Status	Registered
Legal form	CIO
Registered	1989-06-01
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

**Address** BRECON & DISTRICT DIAL-A-RIDE CLUB  
Plas Y Ffynnon  
Cambrian Way  
Brecon  
Powys  
LD3 7HP

**Phone** 01874624060

**Email** [office@brecondialaride.org](mailto:office@brecondialaride.org)

**Website** [www.brecondialaride.org](http://www.brecondialaride.org)

## Activities

---

**Objects:** TO PROMOTE THE HEALTH, WELLBEING, AND INDEPENDENCE OF PEOPLE WITH A DISABILITY OF ALL AGES (INCLUDING OLDER PEOPLE) TO ENABLE THEM TO LEAD NORMAL LIVES

**Activities:** Operates a door to door accessible transport service to disabled or elderly people

## Classification

---

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability, The Prevention Or Relief Of Poverty
- **Who:** Elderly/old People, People With Disabilities

## Geography

- **Area of benefit:** BRECON AND DISTRICT
- Powys

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£229,149	£266,825	-	-
2024-03-31	£224,783	£265,741	-	-
2023-03-31	£221,094	£221,753	-	-
2022-03-31	£216,537	£190,991	-	-
2021-03-31	£165,779	£153,106	-	-

## Trustees

Name	Role	Appointed
<b>David Robert Grant</b>	Chair	2025-01-22
Alistair Mark Calvin		2025-12-10
Barbara Anglezarke		2021-05-19
Francesca Hilary Bell		2025-12-15
Jennifer Smith		2022-04-20
PETER ANTHONY JONES		

**BRECON & DISTRICT DIAL-A-RIDE CLUB**

England & Wales - Charity number 519457

---

# Accounts

---

# **Brecon & District Dial-A-Ride Club**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# **Brecon and District Dial-A-Ride Club**

## **Contents**

Trustees' Report

Independent Examiners Report

Statement of Financial Activities

Balance Sheet

Notes to the Financial Statements

# Brecon and District Dial-A-Ride Club

## Trustees' Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the Charitable Incorporated Organisation for the year ended 31 March 2025. The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## Our Charitable Objects

Providing a much-needed local door to door transport service in and around Brecon, Crickhowell, Sennybridge and Talgarth since 1977, the Club's core Object is to promote the health, wellbeing, and independence of people with a disability of all ages (including older people) to enable them to lead normal lives.

In support of this, we work to:

- expand the Club's membership to reach all those people who are either currently isolated or at risk of becoming isolated
- improve the coverage and availability of the service
- recruit, train, and support volunteers
- develop partnerships with colleagues in the statutory and voluntary sectors to recruit new members
- work with partners to promote awareness and understanding of disability.

The area we cover is the most rural county in England and Wales with very limited public transport, making our service a lifeline for those at risk of isolation and exclusion.

## Our Services

We promote the independence of elderly and disabled people by enabling them to access facilities that many people take for granted such as shops, church, GPs, dentists, day centres etc. Our passengers also use the service to visit family and friends, go to the hairdresser and beautician etc. – to socialise and have fun. In 2024-25, the annual Club membership cost was £12, and the maximum return fare was £8.50.

The Club also has a contract with Powys County Council (until July 2025) to transport pupils with additional learning needs to local schools.

Over the past year our 414 Club members (407 in 23-24) have taken 12,107 passenger journeys (11,141 in 23-24), of which 693 were for wheelchair users (665 in 23-24) and another 189 required the tail lift (249 in 23-24).

All the Club's minibuses are fully accessible to people with a disability (meeting National Disabled Persons Transport Advisory Committee standards), and all comply with legislation concerning seatbelts and safety equipment. The Club is also a member of MIDAS (the Minibus Driver Awareness Scheme). Managed by the Community Transport Association, MIDAS is designed to make appropriate assessment, training, and accreditation available to minibus drivers.

The Club has 5 fully equipped wheelchair accessible minibuses (down from 6 in 2023-24), each fitted with tail lifts and able to carry between 8 – 12 passengers. Fundraising continues to purchase a replacement bus.

## Values and Principles of Service Delivery

We believe that:

- Everyone has a fundamental right to respect as a unique individual, regardless of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex or sexual orientation or contribution to society.
- Everyone should have the opportunity to live an fulfilling life in the community, with dignity and the right to self-determination.

## Structure, Governance and Management

The Trustee Board meets monthly and is responsible for the effective management of the financial and human resources of the Club.

The Club's full-time General Manager is responsible for all aspects of management and service delivery, including co-ordination and support of the dedicated and hard-working staff team:

- Administration Officer
- Booking Clerk
- Crickhowell Service Co-ordinator
- Volunteer Co-Ordinator (April to Sept 2024)
- 6 Drivers (1 term-time only)
- 2 Escorts (term-time only)

We are also fortunate to have 8 volunteer drivers who give up their time to support others, and we are grateful to them.

### Funding

We are grateful for continued annual core funding from the local authorities:

- a. Powys County Council: £16,324.70
- b. Powys Local Health Board: £1 600.00

### Fundraising

Fundraising is an increasingly essential activity for the Club, and we are grateful for all donations, legacies and grant awards. To reduce the impacts of the rising costs of living (particularly in relation to employment, fuel, vehicle repairs and energy) efforts are made continually to reduce running costs and ensure that the most cost-effective contracts are sought.

We are immensely grateful to the dedicated and hard-working volunteers who manage our popular Charity Shop on the corner of The Struet and Castle Street in Brecon – and to the people of Brecon who support it so loyally. Income generated is crucial and central to the ongoing operation of the service.

### Plans for 2025-26

We know that there are individuals living within our area who cannot access the limited public transport there is who would benefit from using our service, combatting loneliness and isolation. Key priorities are to:

- Review and update our website
- Finalise and distribute our new promotion leaflet
- Increase fundraising activities and efforts
- Identify and work with partners to reach potential users
- Recruit, train and support more volunteers to support service delivery
- Explore and trial ways of helping members to build sufficient confidence to use the service – for example, by offering more social trips.

We will also:

- continue to review our policy framework and ways of working to ensure that they meet best practice standards and result in good governance.
- continue to seek additional Trustees from across the service area.

### **Reserves Policy**

The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. The policy of the Club is to aim for six months' reserves but are currently below this level and are taking steps to increase this (should the Club experience a financial crisis, this provides sufficient time to generate emergency funding or, if this is not possible, plan to reduce the Club's commitments). At 31 March 2025, the Club's unrestricted reserves amounted to £109,352.

### **Thanks**

The Club relies on the generosity and support of many local people and organisations. We would like to reiterate our heartfelt gratitude to:

- The Dial a Ride staff team and our volunteers
- The charity shop volunteers and all our loyal customers and donors
- Our Trustees
- All our funders

### **Trustees 2024-2025**

Barbara Anglezarke  
David Grant (appointed Jan 25)  
Angela Hill  
Peter Jones  
Sheila Lewis  
Jennifer Smith

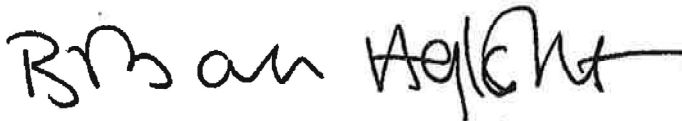
### **Principal Office**

Office 151, Plas Y Ffynnon, Cambrian Way, Brecon, Powys LD3 7HP

Charitable Incorporated Organisation No: 519457

Independent Examiner: Paul Burnell  
C Management Services Ltd (trading name of C Mgmt. Services Ltd)  
69 Velindre Road  
Cardiff CF14 2TF

The annual report was approved by the Trustees of the charity on 16<sup>th</sup> October 2025 and signed on its behalf by:



Barbara Anglezarke  
On behalf of Brecon and District Dial a Ride Club Trustees

**BRECON DIAL-A-RIDE**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS OF BRECON & DISTRICT DIAL-A-RIDE CLUB FOR THE YEAR ENDED 31 MARCH 2025**

I report on the accounts of Brecon & District Dial-a-Ride Club for the year ended 31 March 2025 set out on pages 12 to 18.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

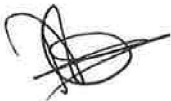
As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:  
to keep proper accounting records in accordance with section 130 of the Act; and  
to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act  
have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Paul Burnell ACM  
For and on behalf of:  
C Management Services (trading name of C Mgmt Services Ltd)  
69 Velindre Road  
Cardiff CF14 2TF

16th October 2025

**BRECON DIAL-A-RIDE**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	2024-25 Total £	2023-24 Total £
<b>Incoming resources</b>					
Charitable Activities	2	91,795	0	91,795	81,300
Donations	3	22,755	0	22,755	22,635
Grants	4	28,366	0	28,366	27,451
Other Trading Activities	5	84,153	0	84,153	92,593
Interest		2,080	0	2,080	804
<b>Total incoming resources</b>		<b>229,149</b>	<b>0</b>	<b>229,149</b>	<b>224,783</b>
<b>Resources expended</b>					
Grant Expenditure		0	0	0	0
Administration		20,576	0	20,576	26,188
Charitable Donations		0	0	0	0
Vehicle Expenses	6	40,835	0	40,835	33,667
Office Expenses		20,492	0	20,492	22,797
Staff	8	163,275	0	163,275	163,004
Other Trading Activities	7	21,647	0	21,647	20,085
<b>Total resources expended</b>		<b>266,825</b>	<b>0</b>	<b>266,825</b>	<b>265,741</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(37,676)</b>	<b>0</b>	<b>(37,676)</b>	<b>(40,958)</b>
<b>Gain on Disposal</b>		<b>(2,877)</b>	<b>0</b>	<b>(2,877)</b>	<b>0</b>
Transfer between funds		0	0	0	0
<b>Net Incoming/(outgoing) resources for the year</b>		<b>(40,553)</b>	<b>0</b>	<b>(40,553)</b>	<b>(40,958)</b>
Total funds brought forward		149,905	30	149,935	190,893
<b>Total funds carried forward</b>		<b>109,352</b>	<b>30</b>	<b>109,382</b>	<b>149,935</b>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing services

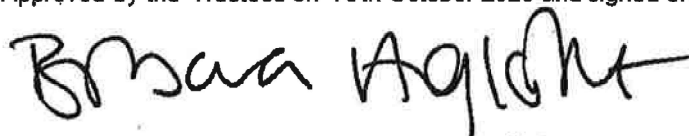
BRECON DIAL-A-RIDE

**BALANCE SHEET AS AT 31 MARCH 2025**

	Notes	31 March 25 £	31 March 24 £
<b>Current Assets</b>			
Cash at bank and in hand		50,976	60,369
Accounts Receivable		0	11,878
Prepayments		8,016	5,155
<b>Total Current Assets</b>		<b>58,992</b>	<b>77,402</b>
<b>Current Liabilities</b>			
Creditor amounts falling due within one year		(5,000)	(4,651)
<b>Net Current Assets</b>		<b>53,992</b>	<b>72,751</b>
<b>Fixed Assets</b>			
Tangible Assets	11	55,390	77,184
Investments		0	0
<b>Total Assets less Current Liabilities</b>		<b>109,382</b>	<b>149,935</b>
<b>Non-Current Liabilities</b>			
Creditor amounts falling due after more than one year		0	0
<b>Net assets</b>		<b>109,382</b>	<b>149,935</b>
<b>Funds</b>			
Restricted Funds	12	30	30
Unrestricted Funds	13	109,352	149,905
<b>Total funds</b>		<b>109,382</b>	<b>149,935</b>

Notes in the following pages form part of these accounts

Approved by the Trustees on 16th October 2025 and signed on their behalf



Barbara Anglezarke

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the year preceding.

#### 1.1. Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)); and the Charities Act 2011.

The accounts have been prepared on an accrual's basis.

#### 1.2. Going Concern

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

#### 1.3. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

#### 1.4. Fund Accounting

Funds held by the charity are either:

1. **Unrestricted Funds** - these are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.
2. **Designated Funds** - these are funds set aside by the trustees out of unrestricted general funds for a specific future purpose or projects
3. **Restricted Funds** - these are funds that 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.

#### 1.5. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

1. Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.
2. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.
3. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Other grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.
4. Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified

## BRECON DIAL-A-RIDE

### 1.6. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Fundraising Costs comprise the costs associated with attracting voluntary income.

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

Administration, Office and Governance costs include those associated with organising the activities of the charity and with meeting the constitutional and statutory requirements of the charity and include accountancy fees, costs relating to the strategic development of the charity, management of assets and organisational administration.

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

### 1.7. Taxation

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

### 1.8. Tangible fixed assets and depreciation

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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

Asset class	Depredation method and rate
Fixtures and fittings	25% Straight Line (4 Years)
Motor vehicles	25% Reducing Balance
Leasehold improvements	Over the term of the lease

## 2. Income: Charitable Activities

	Unrestricted Funds	Restricted Funds	2024-25 Total	2023-24 Total
	£	£	£	£
Fares	86,599	0	86,599	76,161
Membership Subscriptions	5,196	0	5,196	5,139
<b>Total</b>	<b>91,795</b>	<b>0</b>	<b>91,795</b>	<b>81,300</b>

## BRECON DIAL-A-RIDE

### 3. Income: Donations & Legacies

	Unrestricted Funds	Restricted Funds	2024-25 Total	2023-24 Total
	£	£	£	£
Donations from Individuals	12,120	0	12,120	8,017
Donations from Organisations	6,825	0	6,825	13,795
Gift Aid	1,577	0	1,577	0
Fundraising Events	2,233	0	2,233	823
<b>Total</b>	<b>22,755</b>	<b>0</b>	<b>22,755</b>	<b>22,635</b>

### 4. Income: Grant Income

	Unrestricted Funds	Restricted Funds	2024-25 Total	2023-24 Total
	£	£	£	£
Powys County Council	26,766	0	26,766	26,091
Powys Teaching Health Board	1,600	0	1,600	1,360
National Grid Community Matters	0	0	0	0
<b>Total</b>	<b>28,366</b>	<b>0</b>	<b>28,366</b>	<b>27,451</b>

### 5. Income: Other Trading Activities

	Unrestricted Funds	Restricted Funds	2024-25 Total	2023-24 Total
	£	£	£	£
Shop Income	81,634	0	81,634	90,076
200 Club Lottery	1,875	0	1,875	1,413
Rag Collection	633	0	633	1,086
Other Income	11	0	11	18
<b>Total</b>	<b>84,153</b>	<b>0</b>	<b>84,153</b>	<b>92,593</b>

### 6. Expenditure: Vehicle Expenses

	Unrestricted Funds	Restricted Funds	2024-25 Total	2023-24 Total
	£	£	£	£
Servicing	4,760	0	4,760	3,644
Insurance	6,082	0	6,082	5,778
Diesel	14,730	0	14,730	14,820
Lift Maintenance	1,343	0	1,343	580
Tyres	1,158	0	1,158	846
Repairs	10,990	0	10,990	5,499
Other Vehicle Costs	1,772	0	1,772	2,500
<b>Total</b>	<b>40,835</b>	<b>0</b>	<b>40,835</b>	<b>33,667</b>

## BRECON DIAL-A-RIDE

### 7. Expenditure: Other Trading Activities

	Unrestricted Funds	Restricted Funds	2024-25 Total	2023-24 Total
	£	£	£	£
200 Lottery Club Winners	1,225	0	1,225	1,050
Shop Costs	20,422	0	20,422	19,035
<b>Total</b>	<b>21,647</b>	<b>0</b>	<b>21,647</b>	<b>20,085</b>

### 8. Expenditure: Staff Costs

	Unrestricted Funds	Restricted Funds	2024-25 Total	2023-24 Total
	£	£	£	£
Salaries	160,969	0	160,969	158,882
Pension Contributions	1,885	0	1,885	1,509
Travel & Training	249	0	249	1,992
Other	172	0	172	621
<b>Total</b>	<b>163,275</b>	<b>0</b>	<b>163,275</b>	<b>163,004</b>

No employee received emoluments of more than £60,000 (2024: none)

### 9. Transactions with Trustees

There were no transactions with the Trustees during the year

### 10. Operating Lease Commitments

The charity has operating leases. The minimum amount payable in respect of this lease is as follows:

		2024-25 Total	2023-24 Total
<b>Office Lease</b>	Within one year	2,462	2,462
	Between one and five years	0	0
<b>Shop Lease</b>	Within one year	12,000	12,000
	Between one and five years	12,000	12,000
<b>Photocopier Lease</b>	Within one year	515	515
	Between one and five years	515	515

**BRECON DIAL-A-RIDE**

**11. Tangible Fixed Assets**

	Computer & Office Equipment £	Vehicles £	Leasehold Improvements £	Total £
<b>Cost</b>				
At 1 April 2024	1,631	170,192	9,782	181,605
Additions	192			192
Disposals		(20,250)		(20,250)
At 31 March 2025	<b>1,823</b>	<b>149,942</b>	<b>9,782</b>	<b>161,547</b>
<b>Depreciation</b>				
At 1 April 2024	(1,091)	(101,096)	(2,234)	(104,421)
Additions	(507)	(16,923)	(1,179)	(18,609)
Disposals		16,873		16,873
At 31 March 2025	<b>(1,598)</b>	<b>(101,146)</b>	<b>(3,413)</b>	<b>(106,157)</b>
<b>Net book values</b>				
At 1 April 2024	<b>540</b>	<b>69,096</b>	<b>7,548</b>	<b>77,184</b>
At 31 March 2025	<b>225</b>	<b>48,796</b>	<b>6,369</b>	<b>55,390</b>

**12. Restricted Funds**

	At 1 <sup>st</sup> April 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 <sup>st</sup> March 2025 £
Douglas Arter Foundation	30	0	0	0	30
	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>

Douglas Arter Foundation      Purchase of wheelchair clamps

**13. Unrestricted Funds**

	At 1 <sup>st</sup> April 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 <sup>st</sup> March 2025 £
Unrestricted Funds	149,905	229,149	(266,825)	(2,877)	109,352
	<b>149,905</b>	<b>229,149</b>	<b>(266,825)</b>	<b>(2,877)</b>	<b>109,352</b>

**BRECON & DISTRICT DIAL-A-RIDE CLUB**

England & Wales - Charity number 519457

---

# Accounts

---

# **Brecon & District Dial-A-Ride Club**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

# **Brecon and District Dial-A-Ride Club**

## **Contents**

Trustees' Report

Independent Examiners Report

Statement of Financial Activities

Balance Sheet

Notes to the Financial Statements

# Brecon and District Dial-A-Ride Club

## Trustees' Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the Charitable Incorporated Organisation for the year ended 31 March 2024. The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## Our Charitable Objects

Providing a much-needed local door to door transport service in and around Brecon, Crickhowell, Sennybridge and Talgarth since 1977, the Club's core Object is to promote the health, wellbeing, and independence of people with a disability of all ages (including older people) to enable them to lead normal lives.

In support of this, we work to:

- expand the Club's membership to reach all those people who are either currently isolated or at risk of becoming isolated
- improve the coverage and availability of the service
- recruit, train, and support volunteers
- develop partnerships with colleagues in the statutory and voluntary sectors to recruit new members
- work with partners to promote awareness and understanding of disability.

The county of Powys in which we work is very rural with very limited public transport, making our service a lifeline for those at risk of isolation and exclusion.

## Our Services

We promote the independence of elderly and disabled people by enabling them to access facilities that many people take for granted such as shops, church, GPs, dentists, day centres etc. Our passengers also use the service to visit family and friends, go to the hairdresser and beautician etc. – to socialise and have fun. Annual Club membership is currently £12, and the maximum return fare is £8.50.

The Club also has a contract with Powys County Council (until July 2025) to transport pupils with additional learning needs to local schools.

Over the past year our 407 Club members have taken 11,141 passenger journeys (9,959 in 22-23), of which 665 were for wheelchair users (543 in 22-23) and another 249 required the tail lift (528 in 22-23). This level of service is still significantly reduced in comparison with pre Covid times but is slowly increasing.

All the Club's minibuses are fully accessible to people with a disability (meeting National Disabled Persons Transport Advisory Committee standards), and all comply with legislation concerning seatbelts and safety equipment. The Club is also a member of MIDAS (the Minibus Driver Awareness Scheme). Managed by the Community Transport Association, MIDAS is designed to make appropriate assessment, training, and accreditation available to minibus drivers.

The Club has 6 fully equipped wheelchair accessible minibuses, each fitted with a tail lift for safe access for wheelchairs or persons unable to enter the vehicle via steps and have between 8 and 12 passenger seats. One vehicle was replaced in June 2023.

## Values and Principles of Service Delivery

We believe that:

- Everyone has a fundamental right to respect as a unique individual, regardless of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex or sexual orientation or contribution to society.

- Everyone should have the opportunity to live an ordinary life in the community, with dignity, the right to self-determination and the right to take responsibility for their own lives.

### **Structure, Governance and Management**

The Trustee Board meets monthly and is responsible for the effective management of the financial and human resources of the Club.

The Club's full-time General Manager is responsible for all aspects of management and service delivery, including co-ordination and support of the staff team:

- Administration Officer
- Booking Clerk
- Crickhowell Service Co-ordinator
- 6 Drivers (2 term-time only)
- 2 Escorts (term-time only)
- Volunteer Co-ordinator

The Club depends on the hard work and dedication of its staff and committed volunteers and Trustees are grateful for this.

This year, we have ensured that all staff are paid at Real Living Wage levels. This is the UK wage rate based on the cost of living and is voluntarily paid by over 15,000 UK organisations and businesses who believe that their staff deserve a wage which meets everyday needs.

### **Funding**

We are grateful for continued annual core funding from the local authorities:

- |                             |   |         |
|-----------------------------|---|---------|
| a. Powys County Council     | - | £14,779 |
| b. Powys Local Health Board | - | £1,360  |

### **Fundraising**

Our popular charity shop on the corner of The Struet and Castle Street in Brecon continues to go from strength to strength and is testament to its dedicated and hard-working team of volunteers. A Volunteer Co-ordinator was appointed in March 2024 to provide overall management and support for all our volunteers.

We very much appreciate the loyalty of our customers and the generosity of the donations received from local people. The income generated enabled the Club to buy a new minibus during the year. A Renault Master minibus was delivered in June 2023 to continue with upgrading the fleet, this helps keep maintenance costs down, the vehicle was again sign written with a note of thanks to the volunteers and customers of the shop.

### **Plans for 2024-25**

We know that there are individuals living within our area who cannot access the limited public transport available and who would benefit from using our service, combatting loneliness and isolation. Key priorities are to:

- Develop an active publicity and promotion plan
- Identify and work with partners to reach potential users
- Further increase our membership and regular use
- Explore and trial ways of helping members to build sufficient confidence to return to using the service.

We will also:

- continue to review our policy framework and ways of working to ensure that they meet best practice standards and result in good governance.
- undertake fundraising events to support expanded services
- continue to seek additional Trustees from across the service area.
- continue to recruit, train and support volunteers.

### **Reserves Policy**

The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. The policy of the Club is to retain sufficient reserves to enable it to run for six months or longer. Should the Club experience a financial crisis, this provides sufficient time to generate emergency funding or, if this is not possible, plan to reduce the Club's commitments. At 31 March 2024, the Club's unrestricted reserves amounted to £149,905.

### **Thanks**

The Club relies on the generosity and support of many local people and organisations. We would like to reiterate our heartfelt gratitude to:

- The Dial a Ride staff team and our volunteers
- The charity shop volunteers and all our loyal customers and donors
- Our Trustees – particularly Steve Vaughan who left the Trustee board this year after many years and working tirelessly to prepare our application for CIO status as well as updating many of our policy documents
- All our funders

### **Trustees 2023-2024**

Barbara Anglezarke  
Margaret Bevan (resigned Nov 23)  
Angela Hill  
Peter Jones  
Sheila Lewis (appointed Sep 23)  
Jennifer Smith  
Steve Vaughan (resigned Aug 23)

### **Principal Office**

Office 151, Plas Y Ffynnon, Cambrian Way, Brecon, Powys LD3 7HP

Charitable Incorporated Organisation No: 519457

### **Independent Examiner: Paul Burnell**

C Management Services Ltd (trading name of C Mgmt Services Ltd)  
69 Velindre Road  
Cardiff CF14 2TF

The annual report was approved by the Trustees of the charity on 25th September 2024 and signed on its behalf by:



Barbara Anglezarke  
On behalf of Brecon and District Dial a Ride Club Trustees

## **BRECON DIAL-A-RIDE**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS OF BRECON & DISTRICT DIAL-A-RIDE CLUB FOR THE YEAR ENDED 31 MARCH 2024**

I report on the accounts of Brecon & District Dial-a-Ride Club for the year ended 31 March 2024 set out on pages 12 to 18.

#### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and to state whether particular matters have come to my attention.

#### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:  
to keep proper accounting records in accordance with section 130 of the Act; and  
to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act  
have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Paul Burnell ACMI  
For and on behalf of:  
C Management Services (trading name of C Mgmt Services Ltd)  
69 Velindre Road  
Cardiff CF14 2TF

25th September 2024

**BRECON DIAL-A-RIDE**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	2023-24 Total £	2022-23 Total £
<b>Incoming resources</b>					
Charitable Activities	2	81,300	0	81,300	67,249
Donations	3	22,635	0	22,635	18,347
Grants	4	27,451	0	27,451	20,397
Other Trading Activities	5	92,593	0	92,593	114,844
Interest		804	0	804	257
<b>Total incoming resources</b>		<b>224,783</b>	<b>0</b>	<b>224,783</b>	<b>221,094</b>
<b>Resources expended</b>					
Grant Expenditure		0	0	0	1,000
Administration		26,188	0	26,188	15,532
Charitable Donations		0	0	0	0
Vehicle Expenses	6	33,667	0	33,667	33,444
Office Expenses		22,555	242	22,797	17,448
Staff	8	163,004	0	163,004	119,087
Other Trading Activities	7	20,085	0	20,085	35,242
<b>Total resources expended</b>		<b>265,499</b>	<b>242</b>	<b>265,741</b>	<b>221,753</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(40,716)</b>	<b>(242)</b>	<b>(40,958)</b>	<b>(659)</b>
<b>Gain on Disposal</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>5,250</b>
Transfer between funds		0	0	0	0
<b>Net incoming/(outgoing) resources for the year</b>		<b>(40,716)</b>	<b>(242)</b>	<b>(40,958)</b>	<b>4,591</b>
Total funds brought forward		190,621	272	190,893	186,302
<b>Total funds carried forward</b>		<b>149,905</b>	<b>30</b>	<b>149,935</b>	<b>190,893</b>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing services

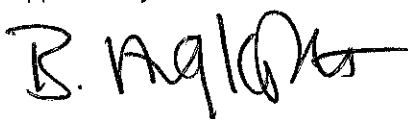
BRECON DIAL-A-RIDE

**BALANCE SHEET AS AT 31 MARCH 2024**

		31 March 24	31 March 23
	Notes	£	£
<b>Current Assets</b>			
Cash at bank and in hand		60,369	131,874
Accounts Receivable		11,878	40
Prepayments		5,155	7,082
<b>Total Current Assets</b>		<b>77,402</b>	<b>138,996</b>
<b>Current Liabilities</b>			
Creditor amounts falling due within one year		(4,651)	(8,227)
<b>Net Current Assets</b>		<b>72,751</b>	<b>130,769</b>
<b>Fixed Assets</b>			
Tangible Assets	11	77,184	60,124
Investments		0	0
<b>Total Assets less Current Liabilities</b>		<b>149,935</b>	<b>190,893</b>
<b>Non-Current Liabilities</b>			
Creditor amounts falling due after more than one year		0	0
<b>Net assets</b>		<b>149,935</b>	<b>190,893</b>
<b>Funds</b>			
Restricted Funds	12	30	272
Unrestricted Funds	13	149,905	190,621
<b>Total funds</b>		<b>149,935</b>	<b>190,893</b>

Notes in the following pages form part of these accounts

Approved by the Trustees on 25th September 2024 and signed on their behalf



Barbara Anglezarke

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**1. Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the year preceding.

**1.1. Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102); and the Charities Act 2011.

The accounts have been prepared on an accrual's basis.

**1.2. Going Concern**

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

**1.3. Cashflow**

The charity has taken advantage of the exemption in FRSI from the requirement to produce a cashflow statement because it is a small charity.

**1.4. Fund Accounting**

Funds held by the charity are either:

1. **Unrestricted Funds** - these are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.
2. **Designated Funds** - these are funds set aside by the trustees out of unrestricted general funds for a specific future purpose or projects
3. **Restricted Funds** - these are funds that 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.

**1.5. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

1. Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.
2. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.
3. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Other grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.
4. Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified

## BRECON DIAL-A-RIDE

### 1.6. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Fundraising Costs comprise the costs associated with attracting voluntary income.

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

Administration, Office and Governance costs include those associated with organising the activities of the charity and with meeting the constitutional and statutory requirements of the charity and include accountancy fees, costs relating to the strategic development of the charity, management of assets and organisational administration.

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

### 1.7. Taxation

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

### 1.8. Tangible fixed assets and depreciation

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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

Asset class	Depredation method and rate
Fixtures and fittings	25% Straight Line (4 Years)
Motor vehicles	25% Reducing Balance
Leasehold improvements	Over the term of the lease

## 2. Income: Charitable Activities

	Unrestricted Funds	Restricted Funds	2023-24 Total	2022-23 Total
	£	£	£	£
Fares	76,161	0	76,161	62,689
Membership Subscriptions	5,139	0	5,139	4,560
<b>Total</b>	<b>81,300</b>	<b>0</b>	<b>81,300</b>	<b>67,249</b>

## BRECON DIAL-A-RIDE

### 3. Income: Donations & Legacies

	Unrestricted Funds	Restricted Funds	2023-24 Total	2022-23 Total
	£	£	£	£
Donations from Individuals	8,017	0	8,017	8,236
Donations from Organisations	13,795	0	13,795	10,005
Fundraising Events	823	0	823	106
<b>Total</b>	<b>22,635</b>	<b>0</b>	<b>22,635</b>	<b>18,347</b>

### 4. Income: Grant Income

	Unrestricted Funds	Restricted Funds	2023-24 Total	2022-23 Total
	£	£	£	£
Powys County Council	26,091	0	26,091	18,037
Powys Teaching Health Board	1,360	0	1,360	1,360
National Grid Community Matters	0	0	0	1,000
<b>Total</b>	<b>27,451</b>	<b>0</b>	<b>27,451</b>	<b>20,397</b>

### 5. Income: Other Trading Activities

	Unrestricted Funds	Restricted Funds	2023-24 Total	2022-23 Total
	£	£	£	£
Shop Income	90,076	0	90,076	111,248
200 Club Lottery	1,413	0	1,413	1,792
Rag Collection	1,086	0	1,086	1,804
Other Income	18	0	18	0
<b>Total</b>	<b>92,593</b>	<b>0</b>	<b>92,593</b>	<b>114,844</b>

### 6. Expenditure: Vehicle Expenses

	Unrestricted Funds	Restricted Funds	2023-24 Total	2022-23 Total
	£	£	£	£
Servicing	3,644	0	3,644	3,967
Insurance	5,778	0	5,778	3,882
Diesel	14,820	0	14,820	16,001
Lift Maintenance	580	0	580	1,244
Tyres	846	0	846	1,115
Repairs	5,499	0	5,499	6,325
Other Vehicle Costs	2,500	0	2,500	910
<b>Total</b>	<b>33,667</b>	<b>0</b>	<b>33,667</b>	<b>33,444</b>

**BRECON DIAL-A-RIDE**

**7. Expenditure: Other Trading Activities**

	Unrestricted Funds	Restricted Funds	2023-24 Total	2022-23 Total
	£	£	£	£
200 Lottery Club Winners	1,050	0	1,050	1,375
Shop Costs	19,035	0	19,035	33,867
<b>Total</b>	<b>20,085</b>	<b>0</b>	<b>20,085</b>	<b>35,242</b>

**8. Expenditure: Staff Costs**

	Unrestricted Funds	Restricted Funds	2023-24 Total	2021-23 Total
	£	£	£	£
Salaries	158,882	0	158,882	117,808
Pension Contributions	1,509	0	1,509	1,221
Travel & Training	1,992	0	1,992	58
Other	621	0	621	0
<b>Total</b>	<b>163,004</b>	<b>0</b>	<b>163,004</b>	<b>119,087</b>

No employee received emoluments of more than £60,000 (2023: none)

**9. Transactions with Trustees**

There were no transactions with the Trustees during the year

**10. Operating Lease Commitments**

The charity has operating leases. The minimum amount payable in respect of this lease is as follows:

		2023-24 Total	2022-23 Total
<b>Office Lease</b>	Within one year	2,462	2,462
	Between one and five years	0	0
<b>Shop Lease</b>	Within one year	12,000	12,000
	Between one and five years	12,000	12,000
<b>Photocopier Lease</b>	Within one year	515	515
	Between one and five years	515	515

**BRECON DIAL-A-RIDE**

**11. Tangible Fixed Assets**

	Computer & Office Equipment £	Vehicles £	Leasehold Improvements £	Total £
<b>Cost</b>				
At 1 April 2023	1,392	132,197	8,257	141,846
Additions	239	37,995	1,525	39,759
Disposals				
At 31 March 2024	<b>1,631</b>	<b>170,192</b>	<b>9,782</b>	<b>181,605</b>
<b>Depreciation</b>				
At 1 April 2023	(643)	(80,175)	(904)	(81,722)
Additions	(448)	(20,921)	(1,330)	(22,699)
Disposals				
At 31 March 2024	<b>(1,091)</b>	<b>(101,096)</b>	<b>(2,234)</b>	<b>(104,421)</b>
<b>Net book values</b>				
At 1 April 2023	749	52,022	7,353	60,124
At 31 March 2024	540	69,096	7,548	77,184

**12. Restricted Funds**

	At 1 <sup>st</sup> April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 <sup>st</sup> March 2024 £
Brecon Council	242	0	(242)	0	0
Douglas Arter Foundation	30	0	0	0	30
	<b>272</b>	<b>0</b>	<b>(242)</b>	<b>0</b>	<b>30</b>

Brecon Council  
Douglas Arter Foundation

Contribution towards the purchase of fire prevention equipment  
Purchase of wheelchair clamps

**13. Unrestricted Funds**

	At 1 <sup>st</sup> April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 <sup>st</sup> March 2024 £
Unrestricted Funds	190,621	224,783	(265,499)	0	149,905
	<b>190,621</b>	<b>224,783</b>	<b>(265,499)</b>	<b>0</b>	<b>149,905</b>

**BRECON & DISTRICT DIAL-A-RIDE CLUB**

England & Wales - Charity number 519457

---

# Accounts

---

# **Brecon & District Dial-A-Ride Club**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

## BRECON DIAL-A-RIDE

### REFERENCE & ADMINISTRATIVE INFORMATION

Registered Charity Number 519457 – Charitable Incorporated Organisation

Principal Address Plas Y Ffynnon  
Cambrian Way  
Brecon  
Powys Wales  
LD3 7HP

Trustees Barbara Anglezarke  
Chris Baker (resigned June 2022)  
Margaret Bevan  
Angela Hill  
Peter Jones  
J B Randall (resigned June 2022)  
Jennifer Smith (appointed April 2022)  
Steve Vaughan  
Lindsay Wilding (resigned September 2022)

Inde

# **Brecon and District Dial-A-Ride Club**

## **Contents**

Trustees' Report

Independent Examiners Report

Statement of Financial Activities

Balance Sheet

Notes to the Financial Statements

## Brecon and District Dial-A-Ride Club

### Trustees' Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the Charitable Incorporated Organisation for the year ended 31 March 2023. The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Our Charitable Objects

Providing a much-needed local door to door transport service in and around Brecon, Crickhowell, Sennybridge and Talgarth since 1977, the Club's core Object is to promote the health, wellbeing, and independence of people with a disability of all ages (including older people) to enable them to lead normal lives.

In support of this, we work to:

- expand the Club's membership to reach all those people who are either currently isolated or at risk of becoming isolated
- improve the coverage and availability of the service
- recruit, train, and support volunteers
- develop partnerships with colleagues in the statutory and voluntary sectors to recruit new members
- work with partners to promote awareness and understanding of disability.

The area we cover is the most rural county in England and Wales with very limited public transport, making our service a lifeline for those at risk of isolation and exclusion.

### Our Services

We promote the independence of elderly and disabled people by enabling them to access facilities that many people take for granted such as shops, church, GPs, dentists, day centres etc. Our passengers also use the service to visit family and friends, go to the hairdresser and beautician etc. – to socialise and have fun. Annual Club membership is currently £12, and the maximum return fare (up to 9 miles) is £7.

The Club also has a contract with Powys County Council (until June 2024) to transport pupils with special needs to local schools.

Over the past year our 345 Club members have taken 9959 passenger journeys (*7,415 in 21-22*), of which 543 were for wheelchair users (*574 in 21-22*) and another 528 required the tail lift (*276 in 21-22*). This level of service is still significantly reduced in comparison with pre Covid times but is slowly increasing.

All the Club's minibuses are fully accessible to people with a disability (meeting National Disabled Persons Transport Advisory Committee standards) and all comply with legislation concerning seatbelts and safety equipment. The Club is also a member of MIDAS (the Minibus Driver Awareness Scheme). Managed by the Community Transport Association, MIDAS is designed to make appropriate assessment, training, and accreditation available to minibus drivers.

The Club has 5 fully equipped wheelchair accessible minibuses, each fitted with a tail lift for safe access for wheelchairs or persons unable to enter the vehicle via steps and have between 8 and 12 passenger seats. One vehicle was replaced in November 2022.

## **Values and Principles of Service Delivery**

We believe that:

- Everyone has a fundamental right to respect as a unique individual, regardless of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex or sexual orientation or contribution to society.
- Everyone should have the opportunity to live an ordinary life in the community, with dignity, the right to self-determination and the right to take responsibility for their own lives.

## **Structure, Governance and Management**

Following consultation with our members, in September 2022 (and with the invaluable support of PAVO) the Club registered with the Charity Commission as a Charitable Incorporated Organisation, dissolving the separate Charity and Company Limited by Guarantee legal entities. This enabled us to simplify our reporting and accounting responsibilities and to update our Objects. We also changed the organisation's name from 'Brecon and District disabled Club' to Brecon and District Dial a Ride Club.

The Trustee Board meets monthly and is responsible for the effective management of the financial and human resources of the Club.

The Club's full-time General Manager is responsible for all aspects of management and service delivery, including co-ordination and support of the staff team:

- Administration Officer
- Booking Clerk
- Crickhowell Service Co-ordinator
- 6 Drivers (2 term-time only)
- 2 Escorts (term-time only)
- Charity Shop Team Leader

The Club depends on the hard work and dedication of its staff and Trustees are grateful for this. We are also lucky enough to have 8 volunteer drivers who give up their time to support others, and we are similarly grateful to them.

## **Funding**

We are grateful for continued annual core funding from the local authorities:

a. Powys County Council	-	£14,779.84
b. Powys Local Health Board	-	£1,360

## **Fundraising**

Our popular charity shop on the corner of The Struet and Castle Street in Brecon continues to go from strength to strength and is testament to the dedicated and hard-working team of volunteers that run it. A Team Leader was appointed in January 2023 to provide overall management and volunteer support.

We very much appreciate the loyalty of our customers and the generosity of the donations received from local people. The income generated enabled the Club to buy a new minibus during the year. A Peugeot Boxer was delivered in November 2022 to upgrade the fleet, which helps keep maintenance costs down, the vehicle was sign written with a note of thanks to the volunteers and customers of the shop.

## **Donations - unrestricted**

Donations received from organizations i.e. Trusts/Churches/Community Councils £10,005

Donations received from individuals i.e. Members/In memoriam etc. £8,236

### Plans for 2023-24

We know that there are individuals living within our area who cannot access the limited public transport there is who would benefit from using our service, combatting loneliness and isolation. Key priorities are to:

- Develop an active publicity and promotion plan
- Identify and work with partners to reach potential users
- Increase our membership and regular use
- Explore and trial ways of helping members to build sufficient confidence to use the service.

We will also:

- continue to review our policy framework and ways of working to ensure that they meet best practice standards and result in good governance.
- undertake fundraising events to support expanded services
- continue to seek additional Trustees from across the service area.
- continue to recruit, train and support volunteers.

### Reserves Policy

The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. The policy of the Club is to retain sufficient reserves to enable it to run for six months or longer. Should the Club experience a financial crisis, this provides sufficient time to generate emergency funding or, if this is not possible, plan to reduce the Club's commitments.

At 31 March 2023, the Club's unrestricted reserves amounted to £190,863.

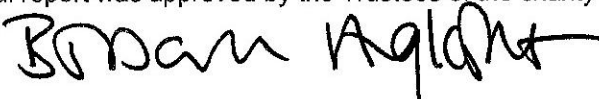
### Thanks

The Club relies on the generosity and support of many local people and organisations. We would like to reiterate our heartfelt gratitude to:

- The Dial a Ride staff team and our volunteers
- The charity shop volunteers and all our loyal customers and donors
- Our Trustees – particularly Lindsay Wilding who left the Trustee board this year and played a significant part in the establishment of our charity shop
- All our funders
- Powys Association of Voluntary Organisations (PAVO)

Independent Examiner: Paul Burnell, C Management Services, 69 Velindre Road, Cardiff CF14 2TF

The annual report was approved by the Trustees of the charity on 18.10.23 and signed on its behalf by:



Barbara Anglezarke

On behalf of Brecon and District Dial a Ride Club Trustees

## BRECON DIAL-A-RIDE

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS OF BRECON & DISTRICT DIAL-A-RIDE CLUB FOR THE YEAR ENDED 31 MARCH 2023

I report on the accounts of Brecon & District Dial-a-Ride Club for the year ended 31 March 2023 set out on pages 12 to 18.

#### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and to state whether particular matters have come to my attention.

#### BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:  
to keep proper accounting records in accordance with section 130 of the Act; and  
to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act  
have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Paul Burnell ACMI  
For and on behalf of:  
C Management Services (trading name of C Mgmt Services Ltd)  
69 Velindre Road  
Cardiff CF14 2TF

18<sup>th</sup> October 2023

**BRECON DIAL-A-RIDE**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	2022-23 Total £	2021-22 Total £
<b>Incoming resources</b>					
Charitable Activities	2	67,249	0	67,249	69,555
Donations	3	18,347	0	18,347	32,238
Grants	4	19,397	1,000	20,397	23,820
Other Trading Activities	5	114,844	0	114,844	90,565
Interest		257	0	257	359
<b>Total incoming resources</b>		<b>220,094</b>	<b>1,000</b>	<b>221,094</b>	<b>216,537</b>
<b>Resources expended</b>					
Grant Expenditure		0	1,000	1,000	470
Administration		15,532	0	15,532	14,250
Charitable Donations		0	0	0	200
Vehicle Expenses	6	33,444	0	33,444	40,620
Office Expenses		17,448	0	17,448	16,691
Staff	8	119,087	0	119,087	93,785
Other Trading Activities	7	35,242	0	35,242	24,976
<b>Total resources expended</b>		<b>220,753</b>	<b>1,000</b>	<b>221,753</b>	<b>190,991</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(659)</b>	<b>0</b>	<b>(659)</b>	<b>25,545</b>
<b>Gain on Disposal</b>		<b>5,250</b>	<b>0</b>	<b>5,250</b>	<b>2,667</b>
Transfer between funds		0	0	0	0
<b>Net Incoming/(outgoing) resources for the year</b>		<b>4,591</b>	<b>0</b>	<b>4,591</b>	<b>28,213</b>
Total funds brought forward		186,030	272	186,302	158,089
<b>Total funds carried forward</b>		<b>190,621</b>	<b>272</b>	<b>190,893</b>	<b>186,302</b>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing services

BRECON DIAL-A-RIDE

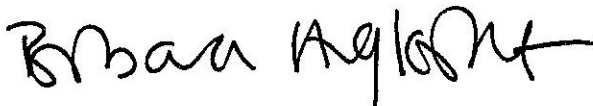
**BALANCE SHEET AS AT 31 MARCH 2023**

	Notes	31 March 23 £	31 March 22 £
<b>Current Assets</b>			
Cash at bank and in hand		131,874	90,076
Accounts Receivable		40	18,781
Prepayments		7,082	7,646
<b>Total Current Assets</b>		<b>138,996</b>	<b>116,503</b>
<b>Current Liabilities</b>			
Creditor amounts falling due within one year		(8,227)	(8,774)
<b>Net Current Assets</b>		<b>130,769</b>	<b>107,729</b>
<b>Fixed Assets</b>			
Tangible Assets	11	60,124	28,573
Investments		0	50,000
<b>Total Assets less Current Liabilities</b>		<b>190,893</b>	<b>186,302</b>
<b>Non-Current Liabilities</b>			
Creditor amounts falling due after more than one year		0	0
<b>Net assets</b>		<b>190,893</b>	<b>186,302</b>
<b>Funds</b>			
Restricted Funds	12	272	272
Unrestricted Funds	13	190,621	186,030
<b>Total funds</b>		<b>190,893</b>	<b>186,302</b>

Notes in the following pages form part of these accounts

Approved by the Trustees on xxxxxxxx 2023 and signed on their behalf

18.10.23



Barbara Anglezarke

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### 1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the year preceding.

#### 1.1. Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102); and the Charities Act 2011.

The accounts have been prepared on an accrual's basis.

#### 1.2. Going Concern

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

#### 1.3. Cashflow

The charity has taken advantage of the exemption in FRSI from the requirement to produce a cashflow statement because it is a small charity.

#### 1.4. Fund Accounting

Funds held by the charity are either:

1. **Unrestricted Funds** - these are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.
2. **Designated Funds** - these are funds set aside by the trustees out of unrestricted general funds for a specific future purpose or projects
3. **Restricted Funds** - these are funds that 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.

#### 1.5. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

1. Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.
2. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.
3. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Other grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.
4. Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified

## BRECON DIAL-A-RIDE

### 1.6. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Fundraising Costs comprise the costs associated with attracting voluntary income.

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

Administration, Office and Governance costs include those associated with organising the activities of the charity and with meeting the constitutional and statutory requirements of the charity and include accountancy fees, costs relating to the strategic development of the charity, management of assets and organisational administration.

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

### 1.7. Taxation

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

### 1.8. Tangible fixed assets and depreciation

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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

Asset class	Depreciation method and rate
Fixtures and fittings	25% Straight Line (4 Years)
Motor vehicles	25% Reducing Balance
Leasehold improvements	Over the term of the lease

## 2. Income: Charitable Activities

	Unrestricted Funds	Restricted Funds	2022-23 Total	2021-22 Total
	£	£	£	£
Fares	62,689	0	62,689	65,237
Membership Subscriptions	4,560	0	4,560	<b>4,318</b>
<b>Total</b>	<b>67,249</b>	<b>0</b>	<b>67,249</b>	<b>69,555</b>

## BRECON DIAL-A-RIDE

### 3. Income: Donations & Legacies

	Unrestricted Funds	Restricted Funds	2022-23 Total	2021-21 Total
	£	£	£	£
Donations from Individuals	8,236	0	8,236	25,456
Donations from Organisations	10,005	0	10,005	6,583
Fundraising Events	106	0	106	200
<b>Total</b>	<b>18,347</b>	<b>0</b>	<b>18,347</b>	<b>32,238</b>

### 4. Income: Grant Income

	Unrestricted Funds	Restricted Funds	2022-22 Total	2021-22 Total
	£	£	£	£
Powys County Council - Bus Services Operators Grant	0	0	0	7,269
Powys County Council	18,037	0	18,037	14,692
Powys Teaching Health Board	1,360	0	1,360	1,360
National Grid Community Matters	0	1,000	1,000	0
Douglas Arter Foundation	0	0	0	500
<b>Total</b>	<b>19,397</b>	<b>1,000</b>	<b>20,397</b>	<b>23,820</b>

### 5. Income: Other Trading Activities

	Unrestricted Funds	Restricted Funds	2022-23 Total	2021-22 Total
	£	£	£	£
Shop Income	111,248	0	111,248	87,107
200 Club Lottery	1,792	0	1,792	1,515
Rag Collection	1,804	0	1,804	1,924
Other Income	0	0	0	19
<b>Total</b>	<b>114,844</b>	<b>0</b>	<b>114,844</b>	<b>90,565</b>

### 6. Expenditure: Vehicle Expenses

	Unrestricted Funds	Restricted Funds	2022-22 Total	2021-22 Total
	£	£	£	£
Servicing	3,967	0	3,967	14,588
Insurance	3,882	0	3,882	4,090
Diesel	16,001	0	16,001	11,391
Lift Maintenance	1,244	0	1,244	1,182
Tyres	1,115	0	1,115	772
Repairs	6,325	0	6,325	7,589
Other Vehicle Costs	910	0	910	1,008
<b>Total</b>	<b>33,444</b>	<b>0</b>	<b>33,444</b>	<b>40,620</b>

**BRECON DIAL-A-RIDE****7. Expenditure: Other Trading Activities**

	Unrestricted Funds	Restricted Funds	2022-23 Total	2021-22 Total
	£	£	£	£
200 Lottery Club Winners	1,375	0	1,375	825
Shop Costs	33,867	0	33,867	24,151
<b>Total</b>	<b>35,242</b>	<b>0</b>	<b>35,242</b>	<b>24,976</b>

**8. Expenditure: Staff Costs**

	Unrestricted Funds	Restricted Funds	2022-23 Total	2021-22 Total
	£	£	£	£
Salaries	117,808	0	117,808	93,016
Pension Contributions	1,221	0	1,221	568
Travel & Training	58	0	58	85
Other	0	0	0	117
<b>Total</b>	<b>119,087</b>	<b>0</b>	<b>119,087</b>	<b>93,785</b>

No employee received emoluments of more than £60,000 (2022: none)

**9. Transactions with Trustees**

There were no transactions with the Trustees during the year

**10. Operating Lease Commitments**

The charity has operating leases. The minimum amount payable in respect of this lease is as follows:

		2022-23 Total	2021-22 Total
<b>Office Lease</b>	Within one year	2,462	1,691
	Between one and five years	0	0
<b>Shop Lease</b>	Within one year	12,000	12,000
	Between one and five years	12,000	9,231
<b>Photocopier Lease</b>	Within one year	515	515
	Between one and five years	515	515

**BRECON DIAL-A-RIDE**

**11. Tangible Fixed Assets**

	Computer & Office Equipment £	Vehicles £	Leasehold Improvements £	Total £
<b>Cost</b>				
At 1 April 2022	818	164,337	1,728	166,883
Additions	574	48,495	6,529	55,598
Disposals		(80,635)		(80,635)
At 31 March 2023	<b>1,392</b>	<b>132,197</b>	<b>8,257</b>	<b>141,846</b>
<b>Depreciation</b>				
At 1 April 2022	(281)	(137,500)	(529)	(138,310)
Additions	(362)	(10,867)	(375)	(11,604)
Disposals		68,192		68,192
At 31 March 2023	<b>(643)</b>	<b>(80,175)</b>	<b>(904)</b>	<b>(81,722)</b>
<b>Net book values</b>				
At 1 April 2022	<b>537</b>	<b>26,837</b>	<b>1,199</b>	<b>28,573</b>
At 31 March 2023	<b>749</b>	<b>52,022</b>	<b>7,353</b>	<b>60,124</b>

**12. Restricted Funds**

	At 1 <sup>st</sup> April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 <sup>st</sup> March 2023 £
Brecon Council	242	0	0	0	242
Douglas Arter Foundation	30	0	0	0	30
National Grid	0	1,000	(1,000)	0	0
	<b>272</b>	<b>1,000</b>	<b>(1,000)</b>	<b>0</b>	<b>272</b>

Brecon Council  
Douglas Arter Foundation  
National Grid

Contribution towards the purchase of fire prevention equipment  
Purchase of wheelchair clamps  
Contribution towards the cost of diesel

**13. Unrestricted Funds**

	At 1 <sup>st</sup> April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 <sup>st</sup> March 2023 £
Unrestricted Funds	186,030	225,344	(220,753)	0	190,621
	<b>186,030</b>	<b>225,344</b>	<b>(220,753)</b>	<b>0</b>	<b>190,621</b>

**BRECON & DISTRICT DIAL-A-RIDE CLUB**

England & Wales - Charity number 519457

---

# Accounts

---

# **Brecon & District DisABLEd Club**

## **REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

Charity Registration Number: 519457  
Company Registration Number: 02275676

Plas Y Ffynnon, Cambrian Way, Brecon, Powys, Wales, LD3 7HP

## BRECON DIAL-A-RIDE

### REFERENCE & ADMINISTRATIVE INFORMATION

Registered Charity Number 519457

Registered Company Number 02275676

Principal Address  
Plas Y Ffynnon  
Cambrian Way  
Brecon  
Powys  
Wales  
LD3 7HP

#### Trustees

B Anglezarke	(Appointed: 19 May 2021)
Chris Baker	
Margaret Bevan	
Angela Hill	
Peter Jones	
Anthony Mallinson	(Resigned: 21 July 2021)
Jane Randall	
Lindsay Wilding	
Steven Vaughan	(Chair)

## **BRECON DIAL-A-RIDE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

The trustees are pleased to present their report and the financial statements of the charity for the year ended 31 March 2022

#### **CONSTITUTION & LEGAL STATUS**

Brecon Dial-a-Ride is the working name of Brecon & District DisABLEd Club.

It is a Company Limited by Guarantee (Registration Number 02275676) and a Charity (Registration Number 519457).

The company has taken advantage of Section 30 of the Companies Act 1985 for exemption from using the word "Limited" in the company name.

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 1985.

The Company is limited by Guarantee and does not have a share capital. Each member of the company undertakes to contribute such amount as may be required (not exceeding £1)

#### **OBJECTS OF THE CHARITY**

The objects of the charity as set out in its Memorandum of Association are;

1. To promote the relief of the disabled, housebound and the aged in Brecon and District who are in need thereof and in particular the relief of poverty, sickness and distress.

This is achieved through the following objectives;

- Core Objective
  - To continue to provide an accessible, on demand, door-to-door transport service for people with a disability and older people in the Brecon, Crickhowell, Taigarth and Sennybridge areas.
- Service Development Objectives
  - To expand the Club's membership to attempt to reach all those people who are either currently isolated or at risk of becoming isolated.
  - To improve the coverage of the service in terms of the time availability. At present, it is not always possible to provide a service during the evenings and at weekends – although requests for such times are minimal.
- Organisational Objectives
  - Continue to recruit, train and support volunteers. To maintain the service at present levels of activity and expand our coverage in terms of time we need to recruit more volunteers. We hope that our record of providing training and support will help to achieve this objective.
  - Expand local fundraising activities. The Club already holds numerous fundraising activities. The Club will attempt to target wider local audience for these activities, while at the same time working to adopt a more coherent and equitable approach to fundraising throughout the geographical area served.
  - To recruit additional trustees to support and develop the club. A significant risk to the club at present is that we have not been able to recruit sufficient trustees and in particular we have not been able to recruit trustees from across the catchment area we provide services to.
  - To develop a more robust fundraising strategy to support the development of our services. Part of this will involve the consolidation of our charity shop enterprise which thanks to the magnificent efforts of our volunteers will make a substantial contribution to meeting the costs of our services.

## **BRECON DIAL-A-RIDE**

### **MISSION**

The primary mission of the Brecon and District disAbled Club (BADAC) is to promote the independence of people with a disability and older people; and enable them to lead normal lives. The catchment area of the Club includes Brecon, Crickhowell, Talgarth, Sennybridge and surrounding areas.

### **PUBLIC BENEFIT**

#### **Values and Principles of Service Delivery**

Underlying all our actions in relation to other people are certain basic assumptions about the rights and value of other individuals, these may be summarized in two brief statements: -

- Every person has a fundamental right to respect as a unique individual, regardless of origin, race, status, gender, sexuality, age, creed or contribution to society.
- Every person should have the opportunity to live an ordinary life in the community, with dignity, the right to self-determination and the right to take responsibility for their own lives.

To achieve the Club's mission highlighted in the introduction, BADAC will embrace the following operational principles: -

- Services will be of the highest quality achievable, given the resources available.
- Safety will be a paramount consideration in relation to all service provision.
- The Club will work in partnership with its members to ensure its services are truly meeting their needs.
- The Club will continue to work in partnership with statutory and non-statutory agencies to achieve its mission. Services will be regularly monitored by the management committee to ensure their quality in terms of safety, value for money and user satisfaction is maintained.
- The Club will endeavour to play its part in supporting people with even the most severe physical disabilities, to enable them to live in the community.
- Seek to achieve equal opportunities for access to services.

We also recognise that: -

- The community has a responsibility not to disable people through its environment, attitudes and institutions.
- We will be working with other agencies to promote the community's awareness and understanding of disability.

## **REVIEW OF THE YEAR**

### **Customer Base**

The existing membership does not embrace all those potential customers who might benefit from the services the Club can provide.

Although the Club has no desire to extend its geographical coverage, we understand that there are individuals living within our area who cannot get to a bus stop or climb on a bus who would benefit from using our service. It is difficult to provide an accurate estimate of the wider potential membership because the census data available is out of date but with an increasingly ageing population it would appear to be a reasonable assumption. Our membership has fallen from nearly 500 to 350, largely because of the Covid crisis. It will take time for individuals to build their confidence to get out and about again and use our service.

The Club has proved itself to be successful in promoting the independence of people with a disability by providing an accessible transport service to enable them to access facilities the rest of us take for granted. The Club continues to make a valuable contribution towards supporting the voluntary and statutory sector, by enabling people to access their services. None of the members of the Council of Management are complacent about the challenges ahead. We are anxious to rebuild and consolidate the services to ensure their long-term future. At the same time, we are committed to continuous improvement in the quality of service we provide. Above all, we want to do more to reach those disabled people who are currently not using the service. With

## **BRECON DIAL-A-RIDE**

the continuing commitment of our staff and volunteers, the Council of Management is confident that the Club will continue to build on its success.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Focus of Activity**

The focus of the Club's activities over the past 37 years has been the provision of accessible door-to-door transport for people with a disability, including older people with a disability. The value of this service is enhanced by the fact that the area served is the most rural county in England and Wales, with very limited public transport.

### **Description of the Service**

The Club provides a fully accessible door-to-door transport service for disabled people, including a high proportion of elderly people, in the most rural county in England and Wales.

The service is designed to promote the independence of elderly and disabled people by enabling them to use facilities such as shops, church, GPs, dentists, day centres etc. It also enables people to visit family and friends.

People can book the service by telephoning the office in each area no more than two days in advance. This helps to ensure equity of service provision. There are exceptions when individuals can make a booking more than two days in advance; these usually involve important health appointments or attendance at day centres.

The club continues to contract with Powys County Council to transport pupils with special needs to local schools.

Given both the changes in the rural infrastructure in recent years (such as the closure of village shops and amenities etc.) and the pressure on the transport budgets of health and local authorities, the services provided by BADAC are essential in promoting the independence of disabled people of all ages.

### **Achievements during the past year**

Over the past year the Club has undertaken in total 7415 passenger journeys, of which 574 were for wheelchair users and another 276 requiring the tail lift. This level of service is dramatically down on 2019-2020 when we provided 16,795 passenger journeys but we are beginning to see a slight increase in demand for the service following the National lockdown. Our membership had also declined from nearly 500 to 350. This decline is due to the Covid crisis. Clearly it is not possible to observe social distancing requirements and transport ten vulnerable people on a bus at the same time. The club has made every effort to ensure that services operated safely and effectively. Policies and procedures were drafted to promote the safe operation of both transport services and the office. Similar procedures were drafted for the safe operation of the charity shop.

During the lockdown the club continued to provide support to members and non-members in some areas via the delivery of shopping and prescriptions and the provision of transport for individuals in urgent need e.g., health appointments. The club has also supported the activities of the local foodbank. The club has notified local pharmacies and COVID support groups that it is available for assistance.

Since the end of the lockdown the club has offered a limited service carrying no more than three passengers on each journey all of whom are required to wear masks.

Given that the income of the club has been seriously reduced because of reduced demand the club has done everything possible to ensure its long-term survival by furloughing staff and applying for any available emergency grants. The manager together with a skeleton staff have kept operations going. Some members of staff have retired or moved on and have not been replaced. We will continue to review the staffing structure in 2022/23 when hopefully the situation becomes more stable.

## **BRECON DIAL-A-RIDE**

The Club was proud to have been awarded the CTA Wales 'Best Community Transport Operator 2010' and runner up in the 'Best Rural Community Transport' for the UK. The Club was also a finalist in the Powys Business Awards 2012.

The uncertainty caused by the virus has posed serious challenges and the trustees are grateful to the club's manager, Lisa Marsh, for her skill and dedication in steering the club through this crisis.

The club does survey its members from time to time concerning their satisfaction with the service. It will consider undertaking some research to achieve a better understanding of how members have coped with this crisis and how the club could contribute more effectively, in the future. The club will liaise with the local Covid support group to discuss lessons learned.

### **PLANS FOR FUTURE PERIODS**

The Covid crisis has had a negative Impact upon the Dial a Ride service given the requirements of infection control and social distancing together with regulatory requirements. Our plans are built on the need to rebuild the service to assist as many people as possible who it was designed to benefit from it.

1. The club will return to providing a full Dial a Ride service to all the communities within our catchment areas.
2. The club has built on the success of the establishment of its charity shop by moving into larger premises and consolidating good practice. The shop is proving to be a great success due to the dedication of a small group of volunteers and to the generosity of the community in terms of donating goods for sale. The development of the shop has involved a considerable learning experience. The club has developed a range of policies/ procedures to promote the effective governance and operation of the shop.
3. In addition to the contribution of the shop we will also be developing fundraising strategy to support the service. The arranging of local fundraising events has been impeded by the continued high prevalence of COVID. As conditions improve, we will return to holding local fundraising events. We are likely to need additional resources to replace older vehicles together with additional staff to return to a full service and this will require financing.
4. Our membership has declined mainly due to the COVID crisis. We will be working to communicate with frontline staff and managers in local health and social services together with other third sector organisation to communicate the purpose of the service and how it can help people whose mobility problems are such that they cannot access public transport. As the prevalence of COVID recedes we will continue to reach out to those people who could benefit from our service. We will also be exploring ways of helping new members to build sufficient confidence to use the service.
5. We will undertake a review of our staffing requirements to help us rebuild the service to its former strength and hopefully expand in terms of members and hours of coverage. During the Covid crisis a couple of staff have moved to other jobs and some have retired. Given the need to manage our resources carefully through this period we have yet to replace this capacity.
6. Over the next year we will review all policies to identify those that would benefit from updating and to identify and address any gaps.
7. We will be seeking to recruit more Trustees to our Board. At present most of our Trustees are from Brecon and we need more Trustees from across the wider catchment area: - Talgarth and Crickhowell. We have written to all Town and Community Councils for assistance in this matter. We have recruited three new trustees over the past year.
8. We will be exploring the benefits of changing the governance arrangements of the club by moving to become a Charitable Incorporated Organisation. We will review our constitution at the same time. This process is underway, and all members have been involved.
9. We will be seeking to improve the quality of management information available to our board to inform future decision making.
10. We will continue to recruit, train and support volunteers.

## **BRECON DIAL-A-RIDE**

The Club has always been at the forefront in obtaining substantial funds from Trusts for which we are very grateful but brings with it a considerable amount of administrative work. We also receive limited grant funding from departments of Powys County Council, and £1,360 from the Powys Local Health Board. The amount of grant funding has declined in recent years.

The members also pay fares and a small membership fee. During the year 2021-2022 our contracts with Powys County Council concerning the provision of school transport also continued and have proved to be an invaluable source of funding during the present crisis.

A major success of the past year has been the development of a charity shop to support the fundraising for the Dial a Ride services. The success has been due to the extraordinary efforts of several of our trustees – Lindsay Wilding, Angela Hill and Jane Randall together with a dedicated band of volunteers who undertake a whole range of functions to support the shop from serving in the shop, sorting donations, etc, etc. The shop sells a range of products all donated by members of the community ranging from clothes, shoes, tools, bric a brac, books, DVDs, bedding, etc. The trustees are very grateful to members of the community for their generosity in giving donations. The shop has proved to be a success both in terms of raising funds for the service and to supporting the environment and community through recycling. It has also raised the profile of the club.

### **Building on Success**

The Club can boast a substantial record of success since its formation. The DIAL a RIDE service started in 1985 and has grown in capacity from the operation of one bus in Brecon to seven wheelchair accessible vehicles operating from bases in Brecon, Crickhowell, Sennybridge and Talgarth.

The growth in passenger traffic has increased from 2,000 passenger journeys in 1988 to over 16,795 passenger journeys in 2019-2020. Despite this success, the Club recognises that the service needs to be improved to reach all the potential members who could benefit from it and provide a more consistent service to those communities at the periphery of our catchment area.

Following the negative impact of COVID we need to work with our members to rebuild their confidence to get out and about as well as recruit others who may benefit from the service.

## **TRUSTEES**

### **Recruitment and appointment of new trustees**

Nominations for membership of the Council of Management are made to the membership at the Annual General Meeting every September. If there are more names put forward than places on the Council of Management an election is held. The Council of Management has been stable for many years but would welcome more nominations to the Board of Trustees to add fresh thinking and ideas.

Once the membership has agreed on the membership of the Council of Management, the Council of Management then elects its officers, such as the chairman, vice chairman, treasurer, secretary etc.

### **Induction and training of trustees**

Policies and procedures regarding trustee's induction, financial and legal responsibilities have been adopted from those of the County Voluntary Council, and attendance on training workshops is encouraged and funded.

### **Organisational structure**

The Club is managed by a General Manager, who is employed for 35 hours per week. Other paid staff includes the following: -

- Booking Clerk
- Trainer / Co-ordinator
- 5 Drivers (1 term time only) Escort (term time only)

## **BRECON DIAL-A-RIDE**

- Mrs Lisa Marsh, General Manager earned £26,566 during the year.

The Club is managed on a day-to-day basis, by the General Manager. The General Manager nominates a member of staff to act as manager during her absence, such as holidays.

The General Manager reports to the Council of Management. The Council of Management is responsible for the formulation, implementation and monitoring of policies and procedures. All decisions involving major items of expenditure are referred to the Council of Management. The Council of Management is responsible for the effective management of the financial and human resources of the Club.

In normal circumstances the Council of Management has one subcommittee, which will act in an advisory capacity only. It meets bi-monthly or more frequently as required. The subcommittee will focus on the following activities:

- Operations - operating and maintaining the buses.
- Finance - Managing resources and developing financial management strategy.
- Volunteering and Fundraising - Fundraising, information, volunteers and member recruitment.

In normal circumstances the Council of Management meets every two months, but can be convened at any time, should the situation demand. The sub-committee also meets every two months, in between Council of Management meetings.

During the Pandemic the Council of Management met monthly via Zoom. We have returned to face to face meetings.

BADAC is a member of MIDAS (the Minibus Driver Awareness Scheme). MIDAS is designed to make appropriate assessment, training and accreditation available to minibus drivers. The scheme is organised by the Community Transport Association. The objectives of MIDAS are that minibus drivers will: -

- Be assessed to ensure their driving skills are of an acceptable standard.
- Be given help where necessary to improve their driving skills.
- Be aware of legal, practical and safety issues surrounding minibus driving.
- Be trained in the safe use of accessible minibuses where necessary.
- Receive a certificate that is accepted by other MIDAS members, which is valid for four years and renewable.
- 

By maintaining this commitment to the MIDAS scheme, the Club promotes continuing improvement in both passenger safety and comfort. The Club has had its own in-house Trainer for the last 14 years, currently June Slater - Crickhowell Co-ordinator. This enables the Club to train and re-assess all staff and volunteer drivers who also take part in this programme and to offer training to other organisations.

### **Health and Safety**

The provision of transport throughout the year is a risk business and the transport of disabled people, particularly those who are dependent on wheelchairs for their mobility, carries additional risks. The purpose of the Club is to provide accessible transport, which is safe. The Club has taken several steps to protect our members' safety. It has a health and safety policy. All drivers, including volunteers are trained to MIDAS standards (see section on quality). All staff are subject to police checks. The Club maintains a fleet of modern vehicles, which are all serviced regularly. We recognise we have a duty of care to our staff and volunteers.

### **Accommodation**

In December 2020 the Club moved to Plas Y Ffynnon, Cambrian Way, Brecon. Given the disruption of several enforced moves over the years we hope that we can retain this accommodation for some time.

## **BRECON DIAL-A-RIDE**

### **Leadership**

The club has a stable Council of Management. Whilst the continuity of its membership is a strength it recognises the need to recruit additional Trustees to introduce new approaches and enabling the club to continue to innovate and sustain its activities. The recruitment of new trustees is vital to the survival of the club. We have recruited some new trustees but will need more representing all communities in our catchment area.

### **Vehicles**

The oldest bus in operation is 10 years old and all the Club's minibuses are fully accessible to people with a disability and meet the National DPTAC (Disabled Persons Transport Advisory Committee) standards; and all the vehicles comply with legislation concerning seatbelts and safety equipment. During the year we sold the smaller MPV, which had proved not to be quite as useful as we had hoped. This reduced the fleet to 6 vehicles which in turn reduced the maintenance costs to the club. The fleet is now in need of updating and the Club aims to upgrade the oldest vehicles within the next year.

### **FINANCIAL POSITION**

We are grateful for the continued core funding from the local authorities, without which we would not be in as strong a position to provide the services that our customers require. The continued success of our local charity shop, in its more visible premises on the corner of The Struet and Castle Street, is testament to the team of volunteers that run it. We also appreciate the generosity of donations received from local people and other organizations. Having now weathered the Covid storm we find ourselves in a strong position moving forward.

### **RESERVES POLICY**

The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. The policy of the Club is to retain sufficient reserves to enable it to run for six months or longer. Should the Club experience a financial crisis, this provides sufficient time to generate emergency funding or, if this is not possible, plan to reduce the Club's commitments. During this uncertain financial climate, the Trustees feel it is imperative that the Club holds a reserve of at least six months running costs.

The careful husbandry of our reserves, coupled with this policy, enables the Club to avoid knee-jerk reactions and plan for the medium to long-term.

At 31 March 2022, the Club's unrestricted reserves amounted to £186,030.

## BRECON DIAL-A-RIDE

### RESPONSIBILITIES OF THE TRUSTEES

Charity 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 Trust as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the financial year.

In preparing those financial statements the trustees should follow best practice and

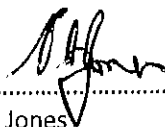
- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose at any time the financial position of the charity and to enable them to ensure that the financial statements comply with charity legislation. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 2 November 2022 and signed on their behalf



.....  
Steve Vaughan  
Trustee (Chair)



.....  
Peter Jones  
Trustee

## BRECON DIAL-A-RIDE

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS OF BRECON DIAL-A-RIDE FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts of Brecon Dial-a-Ride for the year ended 31 March 2022 set out on pages 12 to 18.

#### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

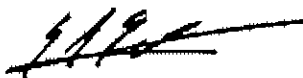
As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and to state whether particular matters have come to my attention.

#### BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
Elizabeth Edwards  
Your Business Hub  
Ty Menter  
Navigation Park  
Abercynon  
CF45 4SN

Date: 2 November 2022

## BRECON DIAL-A-RIDE

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2021-22 Total £	2020-21 Total £
<b>Incoming resources</b>					
Charitable Activities	2	69,555	0	69,555	59,356
Donations	3	32,238	0	32,238	22,300
Grants	4	23,320	500	23,820	56,246
Other Trading Activities	5	90,565	0	90,565	27,020
Interest		359	0	359	857
<b>Total incoming resources</b>		<b>216,037</b>	<b>500</b>	<b>216,537</b>	<b>165,779</b>
<b>Resources expended</b>					
Grant Expenditure		0	470	470	0
Administration		14,250	0	14,250	16,094
Charitable Donations		200	0	200	0
Vehicle Expenses	6	40,418	202	40,620	18,616
Office Expenses		16,691	0	16,691	17,762
Staff	7	93,785	0	93,785	83,922
Other Trading Activities	9	24,976	0	24,976	16,712
<b>Total resources expended</b>		<b>190,320</b>	<b>672</b>	<b>190,991</b>	<b>153,106</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>25,717</b>	<b>(172)</b>	<b>25,545</b>	<b>12,673</b>
<b>Gain on Disposal</b>		<b>2,667</b>	<b>0</b>	<b>2,667</b>	<b>0</b>
Transfer between funds		0	0	0	0
<b>Net incoming/(outgoing) resources for the year</b>		<b>28,385</b>	<b>(172)</b>	<b>28,213</b>	<b>12,673</b>
Total funds brought forward		157,645	444	158,089	145,416
<b>Total funds carried forward</b>		<b>186,030</b>	<b>272</b>	<b>186,302</b>	<b>158,089</b>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing services

BRECON DIAL-A-RIDE

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	31 March 22 £	31 March 21 £
<b>Current Assets</b>			
Cash at bank and in hand		90,076	56,818
Accounts Receivable		18,781	11,399
Prepayments		7,646	4,740
<b>Total Current Assets</b>		<b>116,503</b>	<b>72,958</b>
<b>Current Liabilities</b>			
Creditor amounts falling due within one year		(8,774)	(4,712)
<b>Net Current Assets</b>		<b>107,729</b>	<b>68,245</b>
<b>Fixed Assets</b>			
Tangible Assets	11	28,573	39,844
Investments		50,000	50,000
<b>Total Assets less Current Liabilities</b>		<b>186,302</b>	<b>158,089</b>
<b>Non-Current Liabilities</b>			
Creditor amounts falling due after more than one year		0	0
<b>Net assets</b>		<b>186,302</b>	<b>158,089</b>
<b>Funds</b>			
Restricted Funds	12	272	444
Unrestricted Funds	13	186,030	157,645
<b>Total funds</b>		<b>186,302</b>	<b>158,089</b>

Notes in pages 12 to 18 form part of these accounts

Approved by the Trustees on 2 November 2022 and signed on their behalf



Steve Vaughan  
Trustee (Chair)



Peter Jones  
Trustee

## BRECON DIAL-A-RIDE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

#### 1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the year preceding.

##### 1.1. Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102); and the Charities Act 2011.

The accounts have been prepared on an accrual's basis.

##### 1.2. Going Concern

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

##### 1.3. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

##### 1.4. Fund Accounting

Funds held by the charity are either:

1. **Unrestricted Funds** - these are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.
2. **Designated Funds** - these are funds set aside by the trustees out of unrestricted general funds for a specific future purpose or projects
3. **Restricted Funds** - these are funds that 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.

##### 1.5. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

1. Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.
2. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.
3. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Other grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.
4. Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified

## BRECON DIAL-A-RIDE

### 1.6. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Fundraising Costs comprise the costs associated with attracting voluntary income.

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

Administration, Office and Governance costs include those associated with organising the activities of the charity and with meeting the constitutional and statutory requirements of the charity and include accountancy fees, costs relating to the strategic development of the charity, management of assets and organisational administration.

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

### 1.7. Taxation

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

### 1.8. Tangible fixed assets and depreciation

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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

Asset class	Depreciation method and rate
Fixtures and fittings	25% Straight Line (4 Years)
Motor vehicles	25% Reducing Balance
Leasehold improvements	Over the term of the lease

## 2. Income: Charitable Activities

	Unrestricted Funds	Restricted Funds	2021-22 Total	2020-21 Total
	£	£	£	£
Fares	65,237	0	65,237	55,005
Membership Subscriptions	4,318	0	4,318	4,351
<b>Total</b>	<b>69,555</b>	<b>0</b>	<b>69,555</b>	<b>59,356</b>

## BRECON DIAL-A-RIDE

### 3. Income: Donations & Legacies

	Unrestricted Funds £	Restricted Funds £	2021-22 Total £	2020-21 Total £
Donations from Individuals	25,456	0	25,456	11,333
Donations from Organisations	6,583	0	6,583	10,709
Fundraising Events	200	0	200	259
<b>Total</b>	<b>32,238</b>	<b>0</b>	<b>32,238</b>	<b>22,300</b>

### 4. Income: Grant Income

	Unrestricted Funds £	Restricted Funds £	2021-22 Total £	2020-21 Total £
Co-Op Local Community Fund	0	0	274,088	397
Powys County Council - Bus Services Operators Grant	7,269	0	7,269	9,538
Powys County Council - Covid Grant	0	0	0	16,000
Powys County Council	14,692	0	14,692	18,478
Powys Teaching Health Board	1,360	0	1,360	1,280
WCVA	0	0	0	10,554
Douglas Arter Foundation	0	500	500	0
<b>Total</b>	<b>23,320</b>	<b>500</b>	<b>23,820</b>	<b>56,246</b>

### 5. Income: Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	2021-22 Total £	2020-21 Total £
Shop Income	87,107	0	87,107	18,683
200 Club Lottery	1,515	0	1,515	1,845
Rag Collection	1,924	0	1,924	1,097
Other Income	19	0	19	5,394
<b>Total</b>	<b>90,565</b>	<b>0</b>	<b>90,565</b>	<b>27,020</b>

### 6. Expenditure: Vehicle Expenses

	Unrestricted Funds £	Restricted Funds £	2021-22 Total £	2020-21 Total £
Servicing	14,588	0	14,588	8,670
Insurance	4,090	0	4,090	2,621
Diesel	11,391	0	11,391	5,316
Lift Maintenance	1,182	0	1,182	1,187
Tyres	772	0	772	242
Repairs	7,589	0	7,589	0
Other Vehicle Costs	1,008	0	1,008	581
<b>Total</b>	<b>40,620</b>	<b>0</b>	<b>40,620</b>	<b>18,616</b>

## BRECON DIAL-A-RIDE

### 7. Expenditure: Other Trading Activities

	Unrestricted Funds	Restricted Funds	2021-22 Total	2020-21 Total
	£	£	£	£
200 Lottery Club Winners	825	0	825	1,175
Shop Costs	24,151	0	24,151	15,537
<b>Total</b>	<b>24,976</b>	<b>0</b>	<b>24,976</b>	<b>16,712</b>

### 8. Expenditure: Staff Costs

	Unrestricted Funds	Restricted Funds	2021-22 Total	2020-21 Total
	£	£	£	£
Salaries	93,016	0	93,016	80,257
Pension Contributions	568	0	568	989
Travel & Training	85	0	85	548
Other	117	0	117	2,128
<b>Total</b>	<b>93,785</b>	<b>0</b>	<b>93,785</b>	<b>83,922</b>

No employee received emoluments of more than £60,000 (2021: none)

### 9. Transactions with Trustees

There were no transactions with the Trustees during the year

### 10. Operating Lease Commitments

The charity has operating leases. The minimum amount payable in respect of this lease is as follows:

		2021-22 Total	2020-21 Total
<b>Office Lease</b>	Within one year	1,691	1,409
	Between one and five years	0	0
<b>Shop Lease</b>	Within one year	12,000	11,000
	Between one and five years	9,231	0
<b>Photocopier Lease</b>	Within one year	515	0
	Between one and five years	515	0

**BRECON & DISTRICT DIAL-A-RIDE CLUB**

England & Wales - Charity number 519457

---

# Accounts

---

# **Brecon & District DisABLEd Club**

## **REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

Charity Registration Number: 519457  
Company Registration Number: 02275676

Plas Y Ffynnon, Cambrian Way, Brecon, Powys, Wales, LD3 7HP

## BRECON DIAL-A-RIDE

### REFERENCE & ADMINISTRATIVE INFORMATION

Registered Charity Number 519457

Registered Company Number 02275676

Principal Address  
Plas Y Ffynnon  
Cambrian Way  
Brecon  
Powys  
Wales  
LD3 7HP

#### Trustees

Chris Baker	(Appointed 24 June 2020)
Margaret Bevan	
S Crossman	(Resigned 18 November 2020)
Angela Hill	
Peter Jones	
Anthony Mallinson	
Jane Randall	
Lindsay Wilding	
Steven Vaughan	(Chair)

## **BRECON DIAL-A-RIDE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

The trustees are pleased to present their report and the financial statements of the charity for the year ended 31 March 2021

#### **CONSTITUTION & LEGAL STATUS**

Brecon Dial-a-Ride is the working name of Brecon & District DisABLEd Club.

It is a Company Limited by Guarantee (Registration Number 02275676) and a Charity (Registration Number 519457).

The company has taken advantage of Section 30 of the Companies Act 1985 for exemption from using the word "Limited" in the company name.

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 1985.

The Company is limited by Guarantee and does not have a share capital. Each member of the company undertakes to contribute such amount as may be required (not exceeding £1)

#### **OBJECTS OF THE CHARITY**

The objects of the charity as set out in its Memorandum of Association are;

1. To promote the relief of the disabled, housebound and the aged in Brecon and District who are in need thereof and in particular the relief of poverty, sickness and distress.

This is achieved through the following objectives;

- Core Objective
  - To continue to provide an accessible, on demand, door-to-door transport service for people with a disability and older people in the Brecon, Crickhowell, Talgarth and Sennybridge areas.
- Service Development Objectives
  - To expand the Club's membership to attempt to reach all those people who are either currently isolated or at risk of becoming isolated.
  - To improve the coverage of the service in terms of the time availability. At present, it is not always possible to provide a service during the evenings and at weekends – although requests for such times are minimal.
- Organisational Objectives
  - Continue to recruit, train and support volunteers. To maintain the service at present levels of activity and expand our coverage in terms of time we need to recruit more volunteers. We hope that our record of providing training and support will help to achieve this objective.
  - Expand local fundraising activities. The Club already holds numerous fundraising activities. The Club will attempt to target wider local audience for these activities, while at the same time working to adopt a more coherent and equitable approach to fundraising throughout the geographical area served.
  - To recruit additional trustees to support and develop the club. A significant risk to the club at present is that we have not been able to recruit sufficient trustees and in particular we have not been able to recruit trustees from across the catchment area we provide services to.
  - To develop a more robust fundraising strategy to support the development of our services. Part of this will involve the consolidation of our charity shop enterprise which thanks to the

## **BRECON DIAL-A-RIDE**

magnificent efforts of our volunteers will make a substantial contribution to meeting the costs of our services.

### **MISSION**

The primary mission of the Brecon and District disAbled Club (BADAC) is to promote the independence of people with a disability and older people; and enable them to lead normal lives. The catchment area of the Club includes Brecon, Crickhowell, Talgarth, Sennybridge and surrounding areas. Our prime focus is the provision of a door-to-door accessible transport service.

### **PUBLIC BENEFIT**

#### **Values and Principles of Service Delivery**

Underlying all our actions in relation to other people are certain basic assumptions about the rights and value of other individuals, these may be summarized in two brief statements: -

- Every person has a fundamental right to respect as a unique individual, regardless of origin, race, status, gender, sexuality, age, creed or contribution to society.
- Every person should have the opportunity to live an ordinary life in the community, with dignity, the right to self-determination and the right to take responsibility for their own lives.

To achieve the Club's mission highlighted in the Introduction, BADAC will embrace the following operational principles: -

- Services will be of the highest quality achievable, given the resources available.
- Safety will be a paramount consideration in relation to all service provision.
- The Club will work in partnership with its members to ensure its services are truly meeting their needs.
- The Club will continue to work in partnership with statutory and non-statutory agencies to achieve its mission. Services will be regularly monitored by the management committee to ensure their quality in terms of safety, value for money and user satisfaction is maintained.
- The Club will endeavour to play its part in supporting people with even the most severe physical disabilities, to enable them to live in the community.
- Seek to achieve equal opportunities for access to services.

We also recognise that: -

- The community has a responsibility not to disable people through its environment, attitudes and institutions.
- We will be working with other agencies to promote the community's awareness and understanding of disability.

## **REVIEW OF THE YEAR**

### **Customer Base**

The existing membership does not embrace all those potential customers who might benefit from the services the Club can provide.

Although the Club has no desire to extend its geographical coverage, we understand that there are individuals living within our area who cannot get to a bus stop or climb on a bus who would benefit from using our service. It is difficult to provide an accurate estimate of the wider potential membership because the census data available is out of date but with an increasingly ageing population it would appear to be a reasonable assumption. Our membership has fallen from nearly 500 to 370, largely because of the Covid crisis. It will take time for individuals to build their confidence to get out and about again and use our service.

The Club has proved itself to be successful in promoting the independence of people with a disability by providing an accessible transport service to enable them to access facilities the rest of us take for granted. The Club continues to make a valuable contribution towards supporting the voluntary and statutory sector, by enabling people to access their services. None of the members of the Council of Management are complacent about the challenges ahead. We are anxious to rebuild and consolidate the services to ensure their long-term

## **BRECON DIAL-A-RIDE**

future. At the same time, we are committed to continuous improvement in the quality of service we provide. Above all, we want to do more to reach those disabled people who are currently not using the service. With the continuing commitment of our staff and volunteers, the Council of Management is confident that the Club will continue to build on its success

## **ACHIEVEMENTS AND PERFORMANCE**

### **Focus of Activity**

The focus of the Club's activities over the past 36 years has been the provision of accessible door-to-door transport for people with a disability, including older people with a disability. The value of this service is enhanced by the fact that the area served is the most rural county in England and Wales, with very limited public transport.

### **Description of the Service**

The Club provides a fully accessible door-to-door transport service for disabled people, including a high proportion of elderly people, in the most rural county in England and Wales.

The service is designed to promote the independence of elderly and disabled people by enabling them to use facilities such as shops, church, GPs, dentists, day centres etc. It also enables people to visit family and friends.

People can book the service by telephoning the office in each area no more than two days in advance. This helps to ensure equity of service provision. There are exceptions when individuals can make a booking more than two days in advance; these usually involve important health appointments or attendance at day centres.

The club continues to contract with Powys County Council to transport pupils with special needs to local schools.

Given both the changes in the rural infrastructure in recent years (such as the closure of village shops and amenities etc.) and the pressure on the transport budgets of health and local authorities, the services provided by BADAC are essential in promoting the independence of disabled people of all ages.

### **Achievements during the past year**

Over the past year the Club has undertaken in total 3900 passenger journeys, of which 273 were for wheelchair users. This level of service is dramatically down on the previous year when we provided 16,795 passenger journeys. Our membership has also declined from nearly 500 to 370. This decline is due to the Covid crisis. Clearly it is not possible to observe social distancing requirements and transport ten vulnerable people on a bus at the same time. The club has made every effort to ensure that services operated safely and effectively. Policies and procedures were drafted to promote the safe operation of both transport services and the office. Similar procedures were drafted for the safe operation of the charity shop.

During the lockdown introduced in March the club continued to provide support to members and non-members in some areas via the delivery of shopping and prescriptions and the provision of transport for individuals in urgent need, e.g. health appointments. The club has also supported the activities of the local foodbank. The club has notified local pharmacies and COVID support groups that it is available for assistance.

Since the end of the lockdown the club has offered a limited service carrying no more than three passengers on each journey all of whom are required to wear masks.

Given that the income of the club has been seriously reduced because of reduced demand the club has done everything possible to ensure its long-term survival by furloughing staff and applying for any available emergency grants. The manager together with a skeleton staff have kept operations going. Some members of

## **BRECON DIAL-A-RIDE**

staff have retired or moved on and have not been replaced. We will review the staffing structure in 2021 when hopefully the situation becomes more stable.

The Club was proud to have been awarded the CTA Wales 'Best Community Transport Operator 2010' and runner up in the 'Best Rural Community Transport' for the UK. The Club was also a finalist in the Powys Business Awards 2012.

The uncertainty caused by the virus has posed serious challenges and the trustees are grateful to the club's manager, Lisa Marsh, for her skill and dedication in steering the club through this crisis.

The club does survey its members from time to time concerning their satisfaction with the service. It will consider undertaking some research to achieve a better understanding of how members have coped with this crisis and how the club could contribute more effectively, in the future. The club will liaise with the local Covid support group to discuss lessons learned.

A major success of the past year has been the development of a charity shop to support the fundraising for the Dial a Ride services. The success has been due to the extraordinary efforts of several of our trustees – Lindsay Wilding, Angela Hill and Jane Randall together with a dedicated band of volunteers who undertake a whole range of functions to support the shop from serving in the shop, sorting donations, etc, etc. The shop sells a range of products all donated by members of the community ranging from clothes, shoes, tools, bric-a-brac, books, DVDs, bedding, etc. The trustees are very grateful to members of the community for their generosity in giving donations. The shop has proved to be a success both in terms of raising funds for the service and to supporting the environment and community through recycling. It has also raised the profile of the club.

## **PLANS FOR FUTURE PERIODS**

The Covid crisis has had a negative impact upon the Dial a Ride service given the requirements of infection control and social distancing together with regulatory requirements. Our plans are built on the need to rebuild the service to assist as many people as possible who it was designed to benefit from it.

1. The club will return to providing a full Dial a Ride service to all the communities within our catchment areas as soon as regulations and guidance allow. The club will continue to work within the guidance published by the Welsh Government.
2. The club will build on the success of the establishment of its charity shop by moving into larger premises and consolidating good practice. At the time of writing this report the new shop has been fully fitted out, donations sorted, and the shop successfully reopened due to the hard work of volunteers. We will continue to monitor progress and make any necessary adjustments as the shop develops.
3. In addition to the contribution of the shop we will also be developing fundraising strategy to support the service. We are likely to need additional resources to replace older vehicles together with additional staff to return to a full service and this will require financing.
4. Our membership has declined mainly due to the COVID crisis. We will be working to communicate with frontline staff and managers in local health and social services together with other third sector organisation to communicate the purpose of the service and how it can help people whose mobility problems are such that they cannot access public transport. We will also be exploring ways of helping new members to build sufficient confidence to use the service.
5. We will undertake a review of our staffing requirements to help us rebuild the service to its former strength and hopefully expand in terms of members and hours of coverage. During the Covid crisis a couple of staff have moved to other jobs and some have retired. Given the need to manage our resources carefully through this period we have yet to replace this capacity.
6. Over the next year we will review all policies to identify those that would benefit from updating and to identify and address any gaps.
7. We will be seeking to recruit more Trustees to our Board. At present most of our Trustees are from Brecon and we need more Trustees from across the wider catchment area: - Talgarth and Crickhowell. We have written to all Town and Community Councils for assistance in this matter.

## **BRECON DIAL-A-RIDE**

8. We will be exploring the benefits of changing the governance arrangements of the club by moving to become a Charitable Incorporated Organisation. We will review our constitution at the same time.
9. We will be seeking to improve the quality of management information available to our board to inform future decision making.
10. We will continue to recruit, train and support volunteers.

## **TRUSTEES**

### **Recruitment and appointment of new trustees**

Nominations for membership of the Council of Management are made to the membership at the Annual General Meeting every September. If there are more names put forward than places on the Council of Management an election is held. The Council of Management has been stable for many years but would welcome more nominations to the Board of Trustees to add fresh thinking and ideas. The club would welcome the involvement of people from the Crickhowell and Talgarth areas to serve as trustees to fill vacancies from these areas.

Once the membership has agreed on the membership of the Council of Management, the Council of Management then elects its officers, such as the chairman, vice chairman, treasurer, secretary etc.

### **Organisational structure**

The Club is managed on a day-to-day basis by the General Manager. The General Manager nominates a member of staff to act as manager during her absence, such as holidays.

The General Manager reports to the Council of Management. The Council of Management is responsible for the formulation, implementation and monitoring of policies and procedures. All decisions involving major items of expenditure are referred to the Council of Management. The Council of Management is responsible for the effective management of the financial and human resources of the Club. And in normal times meets every two months. Over the past year since the beginning of the COVID crisis the Council of Management has met monthly via zoom. As circumstances have changed almost daily the Council of Management has adapted to be able to respond effectively.

BADAC is a member of MIDAS (the Minibus Driver Awareness Scheme). MIDAS is designed to make appropriate assessment, training and accreditation available to minibus drivers. The scheme is organised by the Community Transport Association. The objectives of MIDAS are that minibus drivers will: -

- Be assessed to ensure their driving skills are of an acceptable standard.
- Be given help where necessary to improve their driving skills.
- Be aware of legal, practical and safety issues surrounding minibus driving.
- Be trained in the safe use of accessible minibuses where necessary.
- Receive a certificate that is accepted by other MIDAS members, which is valid for four years and renewable.

By maintaining this commitment to the MIDAS scheme, the Club promotes continuing improvement in both passenger safety and comfort. The Club has had its own in-house Trainer for the last 14 years, currently June Slater - Crickhowell Co-ordinator. This enables the Club to train and re-assess all staff and volunteer drivers who also take part in this programme and to offer training to other organisations.

The provision of transport throughout the year is a risk business and the transport of disabled people, particularly those who are dependent on wheelchairs for their mobility, carries additional risks. The purpose of the Club is to provide accessible transport, which is safe. The Club has taken several steps to protect our members' safety. It has a health and safety policy. All drivers, including volunteers are trained to MIDAS

## **BRECON DIAL-A-RIDE**

standards (see section on quality). All staff are subject to police checks. The Club maintains a fleet of modern vehicles, which are all serviced regularly. We recognise we have a duty of care to our staff and volunteers.

The Council of Management monitors the financial circumstances of the club at each meeting.

The club has a stable Council of Management. Whilst the continuity of its membership is a strength it recognises the need to recruit additional Trustees to introduce new approaches and enabling the club to continue to innovate and sustain its activities. The recruitment of new trustees is vital to the survival of the club.

## **FINANCIAL POSITION**

The Club has always been at the forefront in obtaining substantial funds from Trusts for which we are very grateful but brings with it a considerable amount of administrative work.

The members also pay fares and a small membership fee. During the year 2020-21 our contracts with Powys County Council also continued. This combined contribution amounted to £103,372.

Continued efforts will be made to maintain our level of Trust income; retain local authority financial support; keep up our contractual undertakings and seek any available sources of income.

We will also continue to build on the success of the charity shop.

## **RESERVES POLICY**

At 31 March 2021 the Trust's unrestricted reserves amounted to £157,645. The Trust's free reserves at that date amounted to £107,645.

## **CONCLUSION**

The club has weathered the storm of a very difficult year given the uncertainty caused by the COVID crisis together with other pressures such as the requirement to find alternative accommodation. Both the manager and the staff have proved to be flexible and diligent in their efforts to maintain the service. At the same time the volunteers working at our new charity shop have made sterling efforts to make a success of enterprise which not only raises money for the club but makes a valuable contribution to recycling and enhances the retail experience of shoppers in Brecon.

The Council of Management would like to take this opportunity to express their appreciation and thanks to all our staff and volunteers for their efforts. Lastly, we would like to express our thanks to all those individuals who have made donations to our charity shop.

## BRECON DIAL-A-RIDE

### RESPONSIBILITIES OF THE TRUSTEES

Charity 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 Trust as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the financial year.

In preparing those financial statements the trustees should follow best practice and

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose at any time the financial position of the charity and to enable them to ensure that the financial statements comply with charity legislation. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 22<sup>nd</sup> December 2021 and signed on their behalf



.....  
Steve Vaughan  
Trustee (Chair)



.....  
Peter Jones  
Trustee

## BRECON DIAL-A-RIDE

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS OF BRECON DIAL-A-RIDE FOR THE YEAR ENDED 31 MARCH 2021

I report on the accounts of Brecon Dial-a-Ride for the year ended 31 March 2021 set out on pages 11 to 18.

#### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

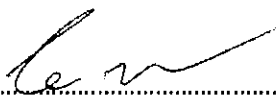
As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and to state whether particular matters have come to my attention.

#### BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr TJ Wheeler  
Your Business Hub  
Ty Menter  
Navigation Park  
Abercynon  
CF45 4SN

Date: 17<sup>th</sup> December 2021

**BRECON DIAL-A-RIDE**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	2020-21 Total £	2019-20 Total £
<b>Incoming resources</b>					
Charitable Activities	2	59,356	0	59,356	87,225
Donations	3	22,300	0	22,300	65,453
Grants	4	56,246	0	56,246	32,354
Other Trading Activities	5	27,020	0	27,020	19,885
Interest		857	0	857	1,179
<b>Total incoming resources</b>		<b>165,779</b>	<b>0</b>	<b>165,779</b>	<b>206,096</b>
<b>Resources expended</b>					
Administration		16,094	0	16,094	4,269
Fundraising Costs		0	0	0	308
Vehicle Expenses	6	4,600	14,016	18,616	48,694
Office Expenses		17,480	282	17,762	18,238
Staff	7	83,922	0	83,922	117,919
Other Trading Activities	9	16,712	0	16,712	10,057
<b>Total resources expended</b>		<b>138,808</b>	<b>14,298</b>	<b>153,106</b>	<b>199,485</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>26,971</b>	<b>(14,298)</b>	<b>12,673</b>	<b>6,611</b>
Transfer between funds		0	0	0	0
<b>Net incoming/(outgoing) resources for the year</b>		<b>26,971</b>	<b>(14,298)</b>	<b>12,673</b>	<b>6,611</b>
Total funds brought forward		130,674	14,742	145,416	138,805
<b>Total funds carried forward</b>		<b>157,645</b>	<b>444</b>	<b>158,089</b>	<b>145,416</b>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing services

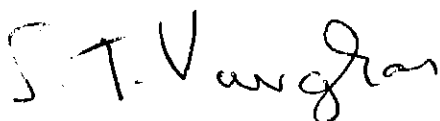
**BRECON DIAL-A-RIDE**

**BALANCE SHEET AS AT 31 MARCH 2021**

	Notes	31 March 21 £	31 March 20 £
<b>Current Assets</b>			
Cash at bank and in hand		56,818	26,720
Accounts Receivable		11,399	0
Prepayments		4,740	13,818
<b>Total Current Assets</b>		<u>72,958</u>	<u>40,538</u>
<b>Current Liabilities</b>			
Creditor amounts falling due within one year		(4,712)	(17,645)
<b>Net Current Assets</b>		<u>68,245</u>	<u>22,893</u>
<b>Fixed Assets</b>			
Tangible Assets	11	39,844	47,523
Investments		50,000	75,000
<b>Total Assets less Current Liabilities</b>		<u>158,089</u>	<u>145,416</u>
<b>Non-Current Liabilities</b>			
Creditor amounts falling due after more than one year		0	0
<b>Net assets</b>		<u>158,089</u>	<u>145,416</u>
<b>Funds</b>			
Restricted Funds	12	444	14,742
Unrestricted Funds	13	157,645	130,674
<b>Total funds</b>		<u>158,089</u>	<u>145,416</u>

Notes in pages 13 to 18 form part of these accounts

Approved by the Trustees on 22<sup>nd</sup> December 2021 and signed on their behalf



.....  
Steve Vaughan  
Trustee (Chair)



.....  
Peter Jones  
Trustee

## BRECON DIAL-A-RIDE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

#### 1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the year preceding.

##### 1.1. Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102); and the Charities Act 2011.

The accounts have been prepared on an accrual's basis.

##### 1.2. Going Concern

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

##### 1.3. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

##### 1.4. Fund Accounting

Funds held by the charity are either:

1. **Unrestricted Funds** - these are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.
2. **Designated Funds** - these are funds set aside by the trustees out of unrestricted general funds for a specific future purpose or projects
3. **Restricted Funds** - these are funds that 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.

##### 1.5. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

1. Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.
2. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.
3. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Other grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.
4. Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified

## BRECON DIAL-A-RIDE

### 1.6. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Fundraising Costs comprise the costs associated with attracting voluntary income.

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

Administration, Office and Governance costs include those associated with organising the activities of the charity and with meeting the constitutional and statutory requirements of the charity and include accountancy fees, costs relating to the strategic development of the charity, management of assets and organisational administration.

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

### 1.7. Taxation

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

### 1.8. Tangible fixed assets and depreciation

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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

Asset class	Depreciation method and rate
Computer Equipment	20% Straight Line (5 Years)
Motor vehicles	25% Reducing Balance
Leasehold improvements	Over the term of the lease

## 2. Income: Charitable Activities

	Unrestricted Funds	Restricted Funds	2020-21 Total	2019-20 Total
	£	£	£	£
Fares	55,005	0	55,005	82,355
Membership Subscriptions	4,351	0	4,351	4,870
<b>Total</b>	<b>59,356</b>	<b>0</b>	<b>59,356</b>	<b>87,225</b>

## BRECON DIAL-A-RIDE

### 3. Income: Donations & Legacies

	Unrestricted Funds £	Restricted Funds £	2020-21 Total £	2019-20 Total £
Donations from Individuals	11,333	0	11,333	61,551
Donations from Organisations	10,709	0	10,709	0
Fundraising Events	259	0	259	3,902
<b>Total</b>	<b>22,300</b>	<b>0</b>	<b>22,300</b>	<b>65,453</b>

### 4. Income: Grant Income

	Unrestricted Funds £	Restricted Funds £	2020-21 Total £	2019-20 Total £
Co-Op Local Community Fund	397	0	397	0
Powys County Council - Bus Services Operators Grant	9,538	0	9,538	18,374
Powys County Council - Covid Grant	16,000	0	16,000	0
Powys County Council	18,478	0	18,478	12,700
Powys Teaching Health Board	1,280	0	1,280	1,280
WCVA	10,554	0	10,554	0
<b>Total</b>	<b>56,246</b>	<b>0</b>	<b>56,246</b>	<b>32,354</b>

### 5. Income: Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	2020-21 Total £	2019-20 Total £
Shop Income	18,683	0	18,683	17,764
200 Club Lottery	1,845	0	1,845	1,740
Rag Collection	1,097	0	1,097	0
Other Income	5,394	0	5,394	380
<b>Total</b>	<b>27,020</b>	<b>0</b>	<b>27,020</b>	<b>19,885</b>

### 6. Expenditure: Vehicle Expenses

	Unrestricted Funds £	Restricted Funds £	2020-21 Total £	2019-20 Total £
Servicing	8,670	0	8,670	2,166
Insurance	2,621	0	2,621	4,164
Diesel	5,316	0	5,316	16,317
Lift Maintenance	1,187	0	1,187	2,666
Tyres	242	0	242	1,043
Other Vehicle Costs	581	0	581	22,338
<b>Total</b>	<b>18,616</b>	<b>0</b>	<b>18,616</b>	<b>48,694</b>

Recordkeeping methodology changed from 2019-20 to 2020-21 so 'Other' cannot be compared in these notes

## BRECON DIAL-A-RIDE

### 7. Expenditure: Staff Costs

	Unrestricted Funds	Restricted Funds	2020-21 Total	2019-20 Total
	£	£	£	£
Salaries	80,257	0	80,257	103,276
Pension Contributions	989	0	989	13,638
Travel & Training	548	0	548	838
Other	2,128	0	2,128	168
<b>Total</b>	<b>83,922</b>	<b>0</b>	<b>83,922</b>	<b>117,919</b>

No employee received emoluments of more than £60,000 (2019: none)

### 8. Transactions with Trustees

There were no transactions with the Trustees during the year

### 9. Expenditure: Other Trading Activities

	Unrestricted Funds	Restricted Funds	2020-21 Total	2019-20 Total
	£	£	£	£
200 Lottery Club Winners	1,175	0	1,175	1,175
Shop Costs	15,537	0	15,537	8,882
<b>Total</b>	<b>16,712</b>	<b>0</b>	<b>16,712</b>	<b>10,057</b>

### 10. Operating Lease Commitments

The charity has operating leases. The minimum amount payable in respect of this lease is as follows:

		2020-21 Total	2019-20 Total
<b>Office Lease</b>	Within one year	1,409	5,618
	Between one and five years	0	0
<b>Shop Lease</b>	Within one year	11,000	0
	Between one and five years	0	0

## BRECON DIAL-A-RIDE

### 11. Tangible Fixed Assets

	Computer & Office Equipment	Vehicles	Leasehold Improvements	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2020	0	185,685	0	185,685
Additions	249	0	1,728	1,977
At 31 March 2021	<b>249</b>	<b>185,685</b>	<b>1,728</b>	<b>187,662</b>
<b>Depreciation</b>				
At 1 April 2020	0	(138,162)	0	(138,162)
Additions	(161)	(9,306)	(189)	(9,656)
At 31 March 2021	<b>(161)</b>	<b>(147,468)</b>	<b>(189)</b>	<b>(147,818)</b>
<b>Net book values</b>				
At 1 April 2020	0	47,523	0	47,523
At 31 March 2021	<b>88</b>	<b>38,217</b>	<b>1,539</b>	<b>39,844</b>

### 12. Restricted Funds

	At 1st April 2020	Incoming resources	Outgoing resources	Transfers	At 31st March 2021
	£	£	£	£	£
Brecon Council	242	0	0	0	242
Capital Funds	14,016	0	(14,016)	0	0
JT1	282	0	(282)	0	0
Tom Lethaby Trust	202	0	0	0	202
<b>Total</b>	<b>14,742</b>	<b>0</b>	<b>(14,298)</b>	<b>0</b>	<b>444</b>

The Trustees would like to thank the generosity of all those who have given to the Trust in the year; from individuals and the Blakemore Foundation, Brewin Dolphin, Cwmdru Community Council, Felinfach Community Council, Glyn Tarrell Community Council, Gwen & Margaret Davles Trust, I Vassiliou Trust, J Vassiliou Trust, Llanddew Community Council, Llanfrynach Community Council, Llangynidr Community Council, Lynn Foundation, Maescar Community Council, N Vassiliou Trust, Nuremberg Trust, Oakdale Trust, Powys Teaching Health Board, Rind Foundation, Thomas Roberts Trust.

The purposes of each Restricted Fund are as follows:

Brecon Council	Contribute towards the purchase of fire prevention equipment
JTI	Contribute towards the purchase of computer equipment and uniforms
Tom Lethaby Trust	Contribute towards the purchase of equipment

**BRECON DIAL-A-RIDE**

**13. Unrestricted Funds**

	<b>At 1st April 2020</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>At 31st March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted Funds	130,674	165,779	(138,808)	0	157,645
<b>Total</b>	<b>130,674</b>	<b>165,779</b>	<b>(138,808)</b>	<b>0</b>	<b>157,645</b>