

Company registration number: 04413914
Charity registration number: 1152682

Hay & District Dial-a-Ride

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2016

David M Jones & Partners
Brooklands
Hay on Wye
Hereford
HR3 5AP

Hay & District Dial-a-Ride
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Hay & District Dial-a-Ride
Reference and Administrative Details

Charity name	Hay & District Dial-a-Ride
Charity registration number	1152682
Company registration number	04413914
Principal office	Council Offices Broad Street Hay on Wye Hereford HR3 5BX
Registered office	Council Offices Broad Street Hay on Wye Hereford HR3 5BX
Trustees	Ms M L Fellowes, Chairperson Mr J W Babb, Chairman from 7th October 2013 (Resigned 6 October 2015) Mr J B Bentley Ms E N Bowden Ms R A Eccleston Mr R Gardiner (Appointed 20 October 2015) Mrs K Hainge (Resigned 6 October 2015) Mr D S Hutchings Mr V Reynolds Dr S A Rice, Treasurer
Secretary	Mrs K Hainge (Resigned 5 August 2015)
Bankers	Barclays Bank plc Broad Street, Hay on Wye Hereford, HR3 5DD Unity Trust Bank Nine Brindley Place Birmingham, B1 2HB Nationwide Building Society Kings Park Road, Moulton Park, Northampton, NW3 6NW

**Hay & District Dial-a-Ride
Reference and Administrative Details**

Accountant

David M Jones & Partners
Brooklands
Hay on Wye
Hereford
HR3 5AP

Hay & District Dial-a-Ride

Trustees' Report

The Trustees, who are also the directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2016. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Charity Structure

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

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

Objects and Activities

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

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

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

In total the Charity employs 2 part-time permanent paid staff, and 2 part-time casual staff and 30 volunteers.

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

Achievement and Performance

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

Minibus and MPV: 5,834

Community Cars: 737

TOTAL 6,571

We are pleased to note that this is an increase of 677 from the previous financial year.

Review and Future Developments

Dial-a-Ride has met or exceeded the targets agreed with both Powys and Herefordshire Councils.

Hay & District Dial-a-Ride has a Reserves Policy which states that £20,000 should be held in reserve by the charity, plus Trustees recognise the need to allocate a further £10,000 p.a. to cover fixed asset depreciation. This was met as at 31st March 2016.

We anticipated cuts in Local Authority funding would reduce income in 2015/16 and beyond. Income was little reduced, nor will it be in 2016/17 for which we are most grateful. We are aware that funding from Local Authorities remains very uncertain. Recognising the threat, we intend to maintain a strong reserves position and are applying for grants from other sources.

Following changes made in 2014/15, for appointing a new book-keeper and transfer of our bank current account to Unity Trust Bank, it is pleasing to report these measures have assisted increasing operational efficiency. We have opened an account with the Nationwide Building Society for obtaining a (modest) income on cash reserves held. Grants and donations made to the charity during this object year have been particularly helpful in supporting training for our volunteers and staff.

Hay & District Dial-a-Ride Trustees' Report

We continue to work on our portfolio for the Community Transport Association Quality Award. Changes in staffing at the CTA meant long delays but we hope to have finalised this by year end. At the end of the year, we placed an order for a new MPV, and paid a 10% deposit following success in applying to the Department for Transport for funding to purchase a new vehicle. Delivery was anticipated in September 2016: the Peugeot MPV will probably be sold.

During the year one of our staff gave birth to a daughter; for the first time in our business's history we had a staff member on maternity leave. During her absence, we were fortunate to have cover by one part-time casual staff and one volunteer. The Government's support for maternity pay enabled this be accommodated without severely straightening our cashflow. Our new Facebook page and website have proved successful and we are using both of them to raise our profile with events and driver recruitment. In addition local parish magazines have been useful for advertising and spreading the word. The emphasis on training has continued in the object year, with training in key areas such as Midas and First Aid. We will keep advertising for new drivers, especially for the minibus. Our insurance is capped at 80 and we have 2 drivers who will reach 80 in 2 years so it is important that we recruit and train new volunteers. Our constitution allows for 11 Trustees and our Board has resolved to advertise to fill the remaining three positions and we'll continue to do this. Dial-a-Ride will press on with spreading the word and raising our public profile to ensure those people who need our essential transport service are aware and can join.

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

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 4 October 2016 and signed on its behalf by:

.....
Ms M L Fellowes
Trustee

.....
Dr S A Rice
Trustee

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

I report on the accounts of the company for the year ended 31 March 2016, which are set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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 accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

.....
Chris Lewis
David M Jones & Partners

Brooklands
Hay on Wye
Hereford
HR3 5AP

4 October 2016

Hay & District Dial-a-Ride

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 March 2016

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
Note	£	£	£	£
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	1,712	-	1,712
Activities for generating funds	4	40,261	4,219	44,480
Investment income	5	87	-	87
Total incoming resources		<u>42,060</u>	<u>4,219</u>	<u>46,279</u>
Resources expended				
Costs of generating funds				
Fundraising trading: cost of goods sold and other costs	6	42,371	6,297	48,668
Governance costs	6	1,859	221	2,080
Total resources expended		<u>44,230</u>	<u>6,518</u>	<u>49,676</u>
Net expenditure before transfers		(2,170)	(2,299)	(4,469)
Transfers				
Gross transfers between funds		<u>2,307</u>	<u>(2,307)</u>	<u>-</u>
Net movements in funds		137	(4,606)	(4,337)
Reconciliation of funds				
Total funds brought forward		<u>64,927</u>	<u>15,197</u>	<u>80,124</u>
Total funds carried forward		<u><u>65,064</u></u>	<u><u>10,591</u></u>	<u><u>75,655</u></u>
		<u><u>80,124</u></u>	<u><u>80,124</u></u>	<u><u>80,124</u></u>

The notes on pages 8 to 15 form an integral part of these financial statements.

Hay & District Dial-a-Ride (Registration number: 04413914)

Balance Sheet as at 31 March 2016

		2016		2015	
	Note	£	£	£	£
Fixed assets					
Tangible assets	11		23,250		32,739
Current assets					
Debtors	12	862		1,124	
Cash at bank and in hand		56,574		48,241	
		<u>57,436</u>		<u>49,365</u>	
Creditors: Amounts falling due within one year					
	13	<u>(5,031)</u>		<u>(1,980)</u>	
Net current assets			<u>52,405</u>		<u>47,385</u>
Net assets			<u><u>75,655</u></u>		<u><u>80,124</u></u>
The funds of the charity:					
Restricted funds in surplus			12,890		18,080
Restricted funds in deficit					
Community car scheme			<u>(2,299)</u>		<u>(2,884)</u>
Total restricted funds			10,591		15,196
Unrestricted funds					
Unrestricted income funds			<u>65,064</u>		<u>64,928</u>
Total charity funds			<u><u>75,655</u></u>		<u><u>80,124</u></u>

For the financial year ended 31 March 2016, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008 January 2015).

Approved by the Board on 4 October 2016 and signed on its behalf by:

.....
Ms M L Fellowes
Trustee

.....
Dr S A Rice
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

Hay & District Dial-a-Ride

Notes to the Financial Statements for the Year Ended 31 March 2016

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

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

Further details of each fund are disclosed in note 18.

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Fare income is recognised as earned (that is, as the related services are provided).

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets

Individual fixed assets costing £75 or more are initially recorded at cost.

Depreciation

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:

Fixtures and fittings	25% Straight line basis
Motor vehicles	25% Reducing balance basis
Office Equipment	25% Straight line basis

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Hay & District Dial-a-Ride

Notes to the Financial Statements for the Year Ended 31 March 2016

..... continued

Pensions

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.

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Donations and legacies				
Appeals and donations	1,712	-	1,712	2,079

3 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Grants - other agencies	22,044	703	22,747	24,817

4 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Operating activity 1				
Gift Aid tax reclaimed	5,174	-	5,174	-
Grants - other agencies	22,044	703	22,747	24,817
Subscriptions	2,068	-	2,068	2,136
Fares received	8,493	-	8,493	9,093
Community Car Scheme income	-	3,516	3,516	2,546
Fundraising general	2,308	-	2,308	4,142
Other income	174	-	174	-
(Profit)/loss on sale of tangible fixed assets held for charity's own use	-	-	-	500
	40,261	4,219	44,480	43,234

Hay & District Dial-a-Ride

Notes to the Financial Statements for the Year Ended 31 March 2016

..... continued

5 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Interest on cash deposits	87	-	87	26

6 Total resources expended

	Operating activity 1 £	Governance £	Total £
Direct costs			
Employment costs	16,887	-	16,887
Establishment costs	4,647	10	4,657
Repairs and maintenance	191	-	191
Office expenses	800	-	800
Printing, posting and stationery	1,415	245	1,660
Subscriptions and donations	146	-	146
Sundry and other costs	133	697	830
Motor expenses	12,762	-	12,762
Travel and subsistence	453	-	453
Advertising and promotion	663	-	663
Accountancy fees	-	1,128	1,128
Legal and professional costs	1,081	-	1,081
Depreciation of tangible fixed assets	9,490	-	9,490
	48,668	2,080	50,748

7 Trustees' remuneration and expenses

During the year, £0 was paid to Trustees (2014/15 - £0).

8 Net expenditure

Net expenditure is stated after charging/(crediting):

	2016 £	2015 £
Profit on disposal of tangible fixed assets	-	(500)
Depreciation of tangible fixed assets	9,490	11,890

Hay & District Dial-a-Ride

Notes to the Financial Statements for the Year Ended 31 March 2016

..... *continued*

9 Employees' remuneration

The average number of persons employed by the charity (including trustees) during the year, analysed by category, was as follows:

	2016 No.	2015 No.
Charitable activities	4	3
Volunteer Drivers	30	28
Governance	8	7
	<u>42</u>	<u>38</u>

The aggregate payroll costs of these persons were as follows:

	2016 £	2015 £
Wages and salaries	16,076	14,993
Other pension costs	323	-
	<u>16,399</u>	<u>14,993</u>

No employee received emoluments of more than £60,000 during the year (2015 - No. 0).

10 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

Hay & District Dial-a-Ride

Notes to the Financial Statements for the Year Ended 31 March 2016

..... continued

11 Tangible fixed assets

	Plant and machinery including motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 April 2015	77,817	11,716	89,533
Disposals	-	(1,477)	(1,477)
As at 31 March 2016	77,817	10,239	88,056
Depreciation			
As at 1 April 2015	49,017	7,777	56,794
Eliminated on disposals	-	(1,478)	(1,478)
Charge for the year	7,200	2,290	9,490
As at 31 March 2016	56,217	8,589	64,806
Net book value			
As at 31 March 2016	21,600	1,650	23,250
As at 31 March 2015	28,800	3,939	32,739

12 Debtors

	2016 £		2015 £
Other debtors	848		1,124
Prepayments and accrued income	14		-
	862		1,124

13 Creditors: Amounts falling due within one year

	2016 £		2015 £
Trade creditors	5,031		1,980
	5,031		1,980

14 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

Hay & District Dial-a-Ride

Notes to the Financial Statements for the Year Ended 31 March 2016

..... *continued*

15 Capital commitments

Expenditure contracted for but not provided in the financial statements:

	2016 £	2015 £
Purchase of New MPV	38,032	-
Supported by Department of Transport Grant	(37,892)	-
	<u>140</u>	<u>-</u>

16 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £323 (2015 - £nil).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

Hay & District Dial-a-Ride

Notes to the Financial Statements for the Year Ended 31 March 2016

..... continued

17 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

18 Analysis of funds

	At 1 April 2015	Incoming resources	Resources expended	Transfers	At 31 March 2016
	£	£	£	£	£
General Funds					
Dial-a-Ride	64,927	42,060	(44,230)	2,307	65,064
Restricted Funds					
Community Car Scheme	(2,883)	4,219	(6,518)	2,883	(2,299)
Capital Grant and Donation Fund	18,080	-	-	(5,190)	12,890
	<u>15,197</u>	<u>4,219</u>	<u>(6,518)</u>	<u>(2,307)</u>	<u>10,591</u>
	<u>80,124</u>	<u>46,279</u>	<u>(50,748)</u>	<u>-</u>	<u>75,655</u>

19 Transfers

The transfers between funds are represented as follows :

1. The balance accumulated between Community Car Scheme Income and Expenditure up to 31st March 2015 (£2883). (Note - The deficit arising in the year to 31st March 2016 (£2186) will be transferred during the year ended 31st March 2017).

2. A proportion of the donation received towards the cost of the Citroen Relay Minibus purchased in March 2014 (£3690).

3. 25% (£1500) of the grant received from Herefordshire Council towards the cost of database software. The cost of the software has been treated as an asset for accounting purposes and will be depreciated over a four year period.

Hay & District Dial-a-Ride

Notes to the Financial Statements for the Year Ended 31 March 2016

..... *continued*

20 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
Tangible assets	23,250	-	23,250	32,739
Current assets	55,022	5,651	57,436	49,365
Creditors: Amounts falling due within one year	(8,238)	(30)	(5,031)	(1,980)
Net assets	70,034	5,621	75,655	80,124

Hay & District Dial-a-Ride
Statement of financial activities by fund Year Ended 31 March 2016

	Dial-a-Ride 2016	Dial-a-Ride 2015
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	1,712	2,079
Activities for generating funds	40,261	39,682
Investment income	87	26
Total incoming resources	<u>42,060</u>	<u>41,787</u>
Resources expended		
Costs of generating funds		
Fundraising trading: cost of goods sold and other costs	42,371	42,118
Governance costs	1,859	1,122
Total resources expended	<u>44,230</u>	<u>43,240</u>
Net expenditure before transfers	(2,170)	(1,453)
Transfers		
Gross transfers between funds	<u>2,307</u>	<u>9,549</u>
Net movements in funds	137	8,096
Reconciliation of funds		
Total funds brought forward	<u>64,927</u>	<u>56,832</u>
Total funds carried forward	<u><u>65,064</u></u>	<u><u>64,928</u></u>

This page does not form part of the statutory financial statements.

Hay & District Dial-a-Ride
Statement of financial activities by fund Year Ended 31 March 2016

..... *continued*

	Community Car Scheme 2016	Community Car Scheme 2015
	£	£
Incoming resources		
Incoming resources from generated funds		
Activities for generating funds	4,219	3,552
Total incoming resources	<u>4,219</u>	<u>3,552</u>
Resources expended		
Costs of generating funds		
Fundraising trading: cost of goods sold and other costs	6,297	6,238
Governance costs	221	198
Total resources expended	<u>6,518</u>	<u>6,436</u>
Net expenditure before transfers	(2,299)	(2,884)
Transfers		
Gross transfers between funds	<u>2,883</u>	<u>(3,129)</u>
Net movements in funds	584	(6,013)
Reconciliation of funds		
Total funds brought forward	<u>(2,883)</u>	<u>3,129</u>
Total funds carried forward	<u><u>(2,299)</u></u>	<u><u>(2,884)</u></u>

This page does not form part of the statutory financial statements.

Hay & District Dial-a-Ride
Statement of financial activities by fund Year Ended 31 March 2016

..... continued

	Capital Grant and Donation Fund 2016	Capital Grant and Donation Fund 2015
	£	£
Incoming resources		
Incoming resources from generated funds		
Activities for generating funds	-	-
Total incoming resources	<u>-</u>	<u>-</u>
 Net expenditure before transfers	 -	 -
Transfers		
Gross transfers between funds	<u>(5,190)</u>	<u>(6,420)</u>
 Net movements in funds	 (5,190)	 (6,420)
Reconciliation of funds		
Total funds brought forward	<u>18,080</u>	<u>24,500</u>
Total funds carried forward	<u><u>12,890</u></u>	<u><u>18,080</u></u>

This page does not form part of the statutory financial statements.