

Registered Charity Number
1109319

Registered Company Number
05290277

Midsomer Norton & Radstock Dial A Ride
Report and Accounts
For The Year Ended
31 March 2014

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PaulClark
accountants limited

Midsomer Norton & Radstock Dial A Ride
Report and accounts
Contents

	Page
Members of the Board and Professional Advisers	1
Trustees' Report	2
Statement of Directors'/Trustees' Responsibilities	3
Independent Examiner's report	4
Statement of Financial Activities	5
Statement of total recognised gains and losses	7
Movements in Accumulated Funds	7
Balance sheet	8
Notes to the accounts	10
Detailed Statement of Financial Activities	14

Midsomer Norton & Radstock Dial A Ride
Members of the Board and Professional Advisers

Registered charity name

Midsomer Norton & Radstock Dial A Ride

Charity number

1109319

Company registration number

05290277

Registered office address

The Hollies
High Street
Midsomer Norton
RADSTOCK
BA3 2DP

Trustees and committee members

Mrs P Gay
Cllr Mrs S Steel
Mrs I Heal
Mrs J Drake
Miss V Jones
Mrs P Nicoll
Mrs L Upton
Mrs S Davison
Mr W Nicol

Secretary

Miss V Jones

Accountants

Paul Clark Accountants Limited
Westway Business Centre
Marksbury
BATH
BA2 9HN

Co-ordinators

Mr A Brimson
Mr A Craig

Midsomer Norton & Radstock Dial A Ride

The report of the trustees for the year ended 31 March 2014

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2014.

Summary of main activities of the charity in relation to its objects

The Charity's objectives are to provide a community transport service for those inhabitants of Midsomer Norton and Radstock, and the surrounding rural areas, who are in need of a door-to-door transport service because they are unable to access conventional public transport because of age, sickness, disability or poverty. This service is provided by way of a flexible, on demand service using a small fleet of modern low-floor minibuses. Journeys are booked in advance by the passenger enabling the company to provide tailor-made transport from home to destination.

Summary of the main achievements of the charity during the year

The company provides its services throughout the geographical area extending from Nempnett Thrubwell in the West to Hinton Charterhouse in the East and from Norton Malreward in the North to Norton Radstock in the South. The company has three accessible vehicles and has made a small loss this year, which has been covered by a profit on disposal of one of the vehicles.

The organisational structure of the charity and how decisions are made.

The Charity is a company limited by guarantee. Overall responsibility for the company rests with the Trustees. A small number of administrative staff are employed to maintain the day-to-day running of the Charity's activities.

Plans for future periods

The company now owns a fleet of three accessible vehicles and plans to consolidate the service provided with these during the current financial year.

The members of the Board of Trustees of the Charity during the year ended 31 March 2014 were :-

Mrs P Gay
Cllr Mrs S Steel
Mrs I Heal
Mrs J Drake
Miss V Jones
Mrs P Nicoll
Mrs L Upton
Mrs S Davison
Mr W Nicol

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Acts.

Midsomer Norton & Radstock Dial A Ride

The report of the trustees for the year ended 31 March 2014

Independent Examiner

Paul Clark BA (Hons) FFA FFTA
Incorporated Financial Accountant
Westway Business Centre
Marksbury
BATH
BA2 9HN

Statement of Directors' and Trustees' Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

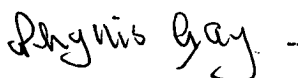
The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

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

This report was approved by the board of trustees on 25 September 2014.



Mrs P Gay
Director and Trustee

Midsomer Norton & Radstock Dial A Ride

Independent Examiner's Report to the trustees of the charity

I report on the accounts of the charity for the year ended 31 March 2014 which are set out on pages 6 to 11.

Respective Responsibilities of Trustees and Examiner

The trustees (who are also the directors of Midsomer Norton and Radstock Dial a Ride 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;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 Charities

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 Clark BA (Hons) FFA FFTA
Independent examiner

Westway Business Centre
Marksbury
BATH
BA2 9HN

25 September 2014

Midsomer Norton & Radstock Dial A Ride
Statement of Financial Activities
for the year ended 31 March 2014

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2014 £	2014 £	2014 £	2013 £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary Income		109,172	-	109,172	112,677
Investment Income	3	166	-	166	294
<i>Incoming resources from charitable activities</i>		53,514	-	53,514	61,042
<i>Other Incoming Resources</i>		13,562	-	13,562	-
Total incoming resources		176,414	-	176,414	174,013
<i>Costs of charitable activities</i>	4	147,975	14,292	162,267	164,637
<i>Governance costs</i>		1,324	-	1,324	1,155
Total resources expended		149,299	14,292	163,591	165,792
Net incoming resources before transfers between funds		27,115	(14,292)	12,823	8,221
Gross transfers between funds		-	-	-	-
Net incoming resources before Other recognised gains and losses		27,115	(14,292)	12,823	8,221
Other recognised gains and losses					
Net movement in funds		27,115	(14,292)	12,823	8,221
Reconciliation of funds					
<i>Total funds brought forward</i>		73,171	57,169	130,340	122,119
Total Funds carried forward		100,286	42,877	143,163	130,340

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the SORP.

All activities derive from continuing operations

The notes on pages 10 to 13 form an integral part of these accounts.

Midsomer Norton & Radstock Dial A Ride
Statement of Financial Activities
for the year ended 31 March 2014
Income and Expenditure Account as required by the Companies Act
for the year ended 31 March 2014

	2014	2013
	£	£
Turnover	162,686	173,719
Direct costs of turnover	162,267	164,637
Gross surplus	<u>419</u>	<u>9,082</u>
Governance costs	1,324	1,155
Operating (deficit)/surplus	<u>(905)</u>	<u>7,927</u>
Gains on disposals of fixed assets	13,562	-
Interest receivable	166	294
Surplus on ordinary activities before tax	<u>12,823</u>	<u>8,221</u>
Surplus for the financial year	<u>12,823</u>	<u>8,221</u>
Gift Aid Payments	-	-
Retained surplus for the financial year	<u>12,823</u>	<u>8,221</u>

All activities derive from continuing operations

The notes on pages 10 to 13 form an integral part of these accounts.

Midsomer Norton & Radstock Dial A Ride
Statement of Financial Activities
for the year ended 31 March 2014
Statement of Total Recognised Gains and Losses
for the year ended 31 March 2014

	2014	2013
Excess of Expenditure over income before realisation of assets	(739)	8,221
Gains on disposals of fixed assets used by Charity	13,562	-
Profit per Profit and Loss account	12,823	8,221
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	12,823	8,221

Movements in revenue and capital funds
for the year ended 31 March 2014

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2014	2014	2014	2013
	£	£	£	£
Accumulated funds brought forward	73,171	57,169	130,340	122,119
Recognised gains and losses before transfers	27,115	(14,292)	12,823	8,221
	100,286	42,877	143,163	130,340
Closing revenue accumulated funds	100,286	42,877	143,163	130,340
			£	£

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2014	2014	2014	2014	2013
Revenue accumulated funds	-	100,286	42,877	143,163	130,340

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 10 to 13 form an integral part of these accounts.

Midsomer Norton & Radstock Dial A Ride
Company Number 05290277
Balance Sheet
as at 31 March 2014

		2014	2013
Intangible assets		-	-
Tangible assets	5	89,679	84,021
Total fixed assets		89,679	84,021
Current assets			
Debtors	6	5,977	6,900
Cash at bank and in hand		47,507	39,419
Total current assets		53,484	46,319
Creditors:-			
Net current assets		53,484	46,319
Total assets less current liabilities		143,163	130,340
Creditors:-			
amounts due after more than one year		-	-
Provisions for liabilities and charges		-	-
Net assets excluding pension asset / liability		143,163	130,340
Net assets including pension asset / liability		143,163	130,340
The funds of the charity :			
Unrestricted income funds	8		
Unrestricted revenue accumulated funds		100,286	73,171
Designated revenue funds		-	-
Unrestricted capital funds			
Designated fixed asset funds		-	-
Total unrestricted funds		100,286	73,171
Restricted revenue funds	8		
Restricted revenue accumulated funds		42,877	57,169
Restricted fixed asset funds			
Total restricted funds		42,877	57,169
Total charity funds		143,163	130,340

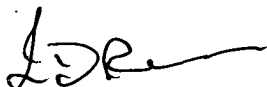
Midsomer Norton & Radstock Dial A Ride
Company Number 05290277
Balance Sheet
as at 31 March 2014

The directors are satisfied that for the year ended on 31 March 2014 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 4.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Mrs J Drake
Trustee



Approved by the board of trustees on 25 September 2014

The notes on pages 10 to 13 form an integral part of these accounts.

Midsomer Norton & Radstock Dial A Ride
Notes to the Accounts
for the year ended 31 March 2014

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

Cash flow statement

The trustees and committee members have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	25% per annum reducing balance
Motor Vehicles	25% per annum reducing balance

2 Surplus for the financial year	2014	2013
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	162,686	173,719
and after charging:-		
Depreciation of owned fixed assets	29,892	28,008
Rentals under operating leases	2,543	6,110
Independent Examiner's Fees	1,324	1,155
3 Investment Income	2014	2013
	£	£
Bank deposit interest received	166	294

Midsomer Norton & Radstock Dial A Ride
Notes to the Accounts
for the year ended 31 March 2014

4 Staff Costs and Emoluments

	2014	2013
	£	£
Gross Salaries	91,669	93,372
Employer's National Insurance	<u>2,677</u>	<u>2,977</u>
	<u>94,346</u>	<u>96,349</u>

Numbers of full time employees or full time equivalents

	2014	2013
Engaged on charitable activities	3	3
Engaged on management and administration	<u>2</u>	<u>2</u>
	<u>5</u>	<u>5</u>

There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum

5 Tangible functional fixed assets

	Plant, Machinery & Vehicles £
Asset cost, valuation or revalued amount	
At 1 April 2013	190,244
Additions	66,988
Disposals	<u>(74,520)</u>
At 31 March 2014	<u>182,712</u>
Accumulated depreciation and impairment provisions	
At 1 April 2013	106,223
Eliminated on disposals	<u>(43,082)</u>
Charge for the year	<u>29,892</u>
At 31 March 2014	<u>93,033</u>
Net book value	
At 31 March 2014	<u>89,679</u>
At 31 March 2013	<u>84,021</u>

Midsomer Norton & Radstock Dial A Ride
Notes to the Accounts
for the year ended 31 March 2014

6 Debtors	2014	2013
	£	£
Other Debtors	-	951
Prepaid expenses	4,768	5,949
Taxation Recoverable	1,209	-
	<u>5,977</u>	<u>6,900</u>

7 Analysis of the Net Movement in Funds	2014	2013
	£	£
Net movement in funds from Statement of Financial Activities	(739)	8,221
Net resources applied on functional fixed assets	<u>(21,988)</u>	<u>(37,199)</u>
Net movement in funds available for future activities	<u>(22,727)</u>	<u>(28,978)</u>

The net resources applied on functional fixed assets and the net investment in programme related investments represents the cost of additions less proceeds of any disposals.

Midsomer Norton & Radstock Dial A Ride
Notes to the Accounts
for the year ended 31 March 2014

8 Particulars of Individual Funds and analysis of assets and liabilities representing funds
At 31 March 2014

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	46,802	-	42,877	89,679
Current Assets	53,484	-	-	53,484
	<u>100,286</u>	<u>-</u>	<u>42,877</u>	<u>143,163</u>
	£	£	£	£

At 1 April 2013

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
Tangible Fixed Assets	30,792	-	53,229	84,021
Current Assets	42,379	-	3,940	46,319
	<u>73,171</u>	<u>-</u>	<u>57,169</u>	<u>130,340</u>

The individual funds included above are :-

	Funds at 2013	Movements in Funds as below	Transfers Between funds	Funds at 2014
	£	£	£	£
Restricted funds	57,169	(14,292)	-	42,877
Unrestricted funds	73,171	27,115	-	100,286
	<u>130,340</u>	<u>12,823</u>	<u>-</u>	<u>143,163</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Restricted funds	-	(14,292)	-	(14,292)
Unrestricted funds	176,414	(149,299)	-	27,115
	<u>176,414</u>	<u>(163,591)</u>	<u>-</u>	<u>12,823</u>

9 Company limited by guarantee

The charity is limited by guarantee and has no share capital.

Midsomer Norton & Radstock Dial A Ride
Schedule to the Statement of Financial Activities
for the year ended 31 March 2014

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2014	2014	2014	2013
	£	£	£	£
Incoming Resources				
Incoming Resources from generated funds				
Voluntary Income				
Grants, legacies and donations				
Donations received	469	-	469	324
Grants receivable from B&NES	98,647	-	98,647	104,036
Other grants receivable	5,020	-	5,020	1,655
Total	107,897	-	107,897	110,827
Total Grants, Legacies & Donations Received	107,897	-	107,897	110,827
Other voluntary income				
Members' Subscriptions	1,275	-	1,275	1,850
Total other voluntary income	1,275	-	1,275	1,850
Total Voluntary Income	109,172	-	109,172	112,677
Investment Income				
Bank deposit interest received	166	-	166	294
Total Investment Income	166	-	166	294
Incoming resources from charitable activities				
Fares collected	53,514	-	53,514	60,934
Miscellaneous income	-	-	-	108
Total Incoming resources from charitable activities	53,514	-	53,514	61,042
Other Incoming Resources				
Gains on disposals of fixed assets used by Charity	13,562	-	13,562	-
Total Incoming Resources	176,414	-	176,414	174,013

Midsomer Norton & Radstock Dial A Ride
Schedule to the Statement of Financial Activities
for the year ended 31 March 2014

	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total Funds 2014 £	Prior Period Total Funds 2013 £
Charitable expenditure				
<i>Support costs of charitable activities</i>				
<i>Direct support costs</i>				
Gross wages and salaries - charitable activities	42,105	-	42,105	41,091
	42,105	-	42,105	41,091
<i>Management and administration costs in support of charitable activities</i>				
<i>Staff costs in support of charitable activities</i>				
Salaries - Administrative staff	49,564	-	49,564	52,281
Employers' NI - Administrative staff	2,677	-	2,677	2,977
	52,241	-	52,241	55,258
<i>Indirect employee costs</i>				
Travel and subsistence	1,803	-	1,803	1,342
Motor expenses	26,318	-	26,318	26,242
	28,121	-	28,121	27,584
<i>Premises Costs</i>				
Rent payable	1,500	-	1,500	-
Insurance	923	-	923	484
Cleaning	-	-	-	153
	2,423	-	2,423	637
<i>General administrative expenses:</i>				
Telephone	1,054	-	1,054	1,077
Stationery and printing	1,513	-	1,513	773
Equipment expenses	96	-	96	-
Hire of equipment	1,043	-	1,043	6,110
Software	1,301	-	1,301	144
Advertising	423	-	423	395
Sundry expenses	512	-	512	227
	5,942	-	5,942	8,726
<i>Professional fees in support of charitable activities</i>				
Professional fees	1,543	-	1,543	3,333
	1,543	-	1,543	3,333
<i>Other support costs</i>				
Depreciation of assets used for charitable purposes	15,600	14,292	29,892	28,008
	15,600	14,292	29,892	28,008
Total Support costs	147,975	14,292	162,267	164,637

Midsomer Norton & Radstock Dial A Ride
Schedule to the Statement of Financial Activities
for the year ended 31 March 2014

	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total Funds 2014 £	Prior Period Total Funds 2013 £
<i>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work</i>				
<i>Specific governance costs</i>				
Independent Examiner's Fees	1,324	-	1,324	1,155
Total governance costs	1,324	-	1,324	1,155

SUMMARY

Total income	162,852	-	162,852	174,013
Total direct expenses	(147,975)	(14,292)	(162,267)	(164,637)
Total governance costs	(1,324)	-	(1,324)	(1,155)
Total gains on disposal of fixed assets	13,562	-	13,562	-
Net income for the period	27,115	(14,292)	12,823	8,221