

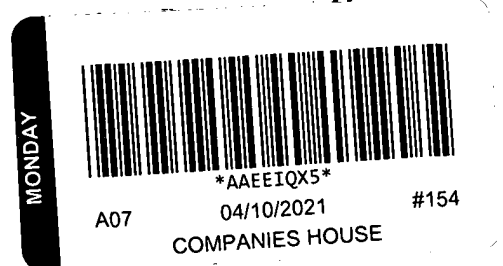
Midsomer Norton & Radstock Dial A Ride

Charity No. 1109319

Company No. 05290277

Trustees' Report and Unaudited Accounts

31 March 2021



Midsomer Norton & Radstock Dial A Ride
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**Midsomer Norton & Radstock Dial A Ride
Trustees Annual Report**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05290277

Charity No. 1109319

Registered Office

The Hollies
High Street
Midsomer Norton
RADSTOCK
BA3 2DP

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

M. Ashman
E.H. Brown
R. Chivers
A.J. Drake
P. Gay
S.J. Steel

Accountants

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

OBJECTIVES AND ACTIVITIES

The charity's objectives are to provide a community transport service for those inhabitants of Midsomer Norton, 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, poverty or rural isolation.

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.

ACHIEVEMENTS AND PERFORMANCE

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 currently has five accessible vehicles, which enables it to continue to provide a high level of service in accordance with its main objectives.

FINANCIAL REVIEW

The company has made a surplus this year due to the receipt of operating grants throughout the period combined with lower costs due to reduced demand for services through periods of lockdown in response to the Coronavirus pandemic. In addition to this, ongoing payroll costs were partly covered by Coronavirus Job Retention Scheme grants. The oldest Tucana bus in the fleet and the MPV vehicle were sold during the year, and grant income was received specifically to assist with the purchase of a new bus which was ordered in March and delivered after the year-end.

PLANS FOR FUTURE PERIODS

A new Mellor Tucana bus was purchased in May 2021 to replace the two vehicles sold during the year. This will enable the company to maintain the existing service and continue to meet demand.

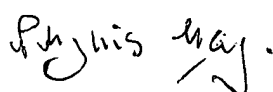
STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P. Gay 
Trustee

15 September 2021

Midsomer Norton & Radstock Dial A Ride
Independent Examiners Report

Independent Examiner's Report to the trustees of Midsomer Norton & Radstock Dial A Ride

I report to the charity trustees on my examination of the accounts of Midsomer Norton & Radstock Dial A Ride for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Clark BA(Hons) FFA FTA
Institute of Financial Accountants
Paul Clark Accountants Limited
Westway Business Centre
Marksbury
BATH

BA2 9HN
15 September 2021

Midsomer Norton & Radstock Dial A Ride
Statement of Financial Activities
for the year ended 31 March 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes				
Income and endowments from:					
Donations and legacies	4	124,407	12,000	136,407	115,896
Charitable activities	5	45,723	-	45,723	84,301
Investments	6	78	-	78	512
Other	7	10,172	-	10,172	-
Total		180,380	12,000	192,380	200,709
Expenditure on:					
Charitable activities	8	81,902	-	81,902	136,547
Other	9	57,801	2,607	60,408	69,501
Total		139,703	2,607	142,310	206,048
Net gains on investments		-	-	-	-
Net income/(expenditure)	10	40,677	9,393	50,070	(5,339)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		40,677	9,393	50,070	(5,339)
Other gains and losses					
Net movement in funds		40,677	9,393	50,070	(5,339)
Reconciliation of funds:					
Total funds brought forward		130,984	10,428	141,412	146,751
Total funds carried forward		171,661	19,821	191,482	141,412

**Midsomer Norton & Radstock Dial A Ride
Balance Sheet**

at 31 March 2021

Company No. 05290277	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	12	24,129	37,387
		<u>24,129</u>	<u>37,387</u>
Current assets			
Debtors	13	22,918	8,271
Cash at bank and in hand		147,392	99,487
		<u>170,310</u>	<u>107,758</u>
Creditors: Amount falling due within one year	14	(2,957)	(3,733)
Net current assets		<u>167,353</u>	<u>104,025</u>
Total assets less current liabilities		<u>191,482</u>	<u>141,412</u>
Net assets excluding pension asset or liability		<u>191,482</u>	<u>141,412</u>
Total net assets		<u><u>191,482</u></u>	<u><u>141,412</u></u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		19,821	10,428
		<u>19,821</u>	<u>10,428</u>
Unrestricted funds	15		
General funds		171,661	130,984
		<u>171,661</u>	<u>130,984</u>
Reserves	15		
Total funds		<u><u>191,482</u></u>	<u><u>141,412</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

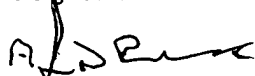
For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 15 September 2021

And signed on its behalf by:



A.J. Drake

Trustee

15 September 2021

Midsomer Norton & Radstock Dial A Ride

Notes to the Accounts

for the year ended 31 March 2021

1 Accounting policies

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Midsomer Norton & Radstock Dial A Ride

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor vehicles	25% reducing balance
Fixtures, fittings and equipment	25% reducing balance

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Midsomer Norton & Radstock Dial A Ride

Notes to the Accounts

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	114,896	1,000	115,896
Charitable activities	84,301	-	84,301
Investments	512	-	512
Total	199,709	1,000	200,709
Expenditure on:			
Charitable activities	136,547	-	136,547
Other	66,549	2,952	69,501
Total	203,096	2,952	206,048
Net income	(3,387)	(1,952)	(5,339)
Transfers between funds	(1,215)	1,215	-
Net income before other gains/(losses)	(4,602)	(737)	(5,339)
Other gains and losses:			
Net movement in funds	(4,602)	(737)	(5,339)
Reconciliation of funds:			
Total funds brought forward	135,586	11,165	146,751
Total funds carried forward	130,984	10,428	141,412

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Grants and donations	124,407	12,000	136,407	115,896
	<u>124,407</u>	<u>12,000</u>	<u>136,407</u>	<u>115,896</u>

Midsomer Norton & Radstock Dial A Ride
Notes to the Accounts

5 Income from charitable activities

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Dial-A-Ride services	45,723	45,723	83,230
Christmas meal	-	-	1,071
	<u>45,723</u>	<u>45,723</u>	<u>84,301</u>

6 Income from investments

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Interest receivable	78	78	512
	<u>78</u>	<u>78</u>	<u>512</u>

7 Other income

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Coronavirus job retention scheme grants	10,172	10,172	-
	<u>10,172</u>	<u>10,172</u>	<u>-</u>

8 Expenditure on charitable activities

	Unrestricted	Total	Total
		2021	2020
	£	£	£
<i>Expenditure on charitable activities</i>			
Dial-A-Ride services	81,902	81,902	134,905
Christmas meal	-	-	1,299
<i>Governance costs</i>			
Trustees' expenses	-	-	343
	<u>81,902</u>	<u>81,902</u>	<u>136,547</u>

Midsomer Norton & Radstock Dial A Ride
Notes to the Accounts

9 Other expenditure

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Advertising	-	-	-	409
Employee costs	43,422	-	43,422	48,654
Motor and travel costs	90	-	90	391
Premises costs	(75)	-	(75)	3,043
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	6,051	2,607	8,658	11,043
General administrative costs	6,640	-	6,640	4,396
Legal and professional costs	1,673	-	1,673	1,565
	<u>57,801</u>	<u>2,607</u>	<u>60,408</u>	<u>69,501</u>

10 Net income/(expenditure) before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	8,043	11,043

11 Staff costs

Salaries and wages	40,707	44,164
Social security costs	1,905	3,141
Pension costs	810	809
	<u>43,422</u>	<u>48,114</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2021	2020
	Number	Number
Administration	2	3
Driving	6	9
	<u>8</u>	<u>12</u>

Midsomer Norton & Radstock Dial A Ride
Notes to the Accounts

12 Tangible fixed assets

	Motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£
Cost or revaluation			
At 1 April 2020	196,708	24,564	221,272
Disposals	(39,074)	-	(39,074)
At 31 March 2021	<u>157,634</u>	<u>24,564</u>	<u>182,198</u>
Depreciation and impairment			
At 1 April 2020	166,749	17,136	183,885
Depreciation charge for the year	6,186	1,857	8,043
Disposals	(33,859)	-	(33,859)
At 31 March 2021	<u>139,076</u>	<u>18,993</u>	<u>158,069</u>
Net book values			
At 31 March 2021	<u>18,558</u>	<u>5,571</u>	<u>24,129</u>
At 31 March 2020	<u>29,959</u>	<u>7,428</u>	<u>37,387</u>

13 Debtors

	2021	2020
	£	£
VAT recoverable	2,758	1,284
Prepayments and accrued income	20,160	6,987
	<u>22,918</u>	<u>8,271</u>

14 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Trade creditors	298	583
Other taxes and social security	1,434	1,675
Other creditors	392	392
Accruals and deferred income	833	1,083
	<u>2,957</u>	<u>3,733</u>

Midsomer Norton & Radstock Dial A Ride
Notes to the Accounts

15 Movement in funds

	At 1 April 2020	Incoming resources (incl. other gains/losses) £	Resources expended £	At 31 March 2021 £
Restricted funds:				
Restricted income funds:				
Restricted fund	10,428	12,000	(2,607)	19,821
<i>Total</i>	<u>10,428</u>	<u>12,000</u>	<u>(2,607)</u>	<u>19,821</u>
Unrestricted funds:				
General funds	130,984	180,380	(139,703)	171,661
Revaluation Reserves:				
Total funds	<u>141,412</u>	<u>192,380</u>	<u>(142,310)</u>	<u>191,482</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Restricted fund Grants received for specific purposes and assets acquired with those funds.

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	16,308	7,821	24,129
Net current assets	155,353	12,000	167,353
	<u>171,661</u>	<u>19,821</u>	<u>191,482</u>

17 Reconciliation of net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash and cash equivalents	99,487	47,905	147,392
	<u>99,487</u>	<u>47,905</u>	<u>147,392</u>
Net debt	<u>99,487</u>	<u>47,905</u>	<u>147,392</u>

Midsomer Norton & Radstock Dial A Ride
Notes to the Accounts

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2021	2021	2020	2020
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2021	2020
	£	£
The pension cost charge to the company amounted to:	810	809

19 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Midsomer Norton & Radstock Dial A Ride
Detailed Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2021	2021	2021	2020
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Grants and donations	124,407	12,000	136,407	115,896
	<u>124,407</u>	<u>12,000</u>	<u>136,407</u>	<u>115,896</u>
Charitable activities				
Dial-A-Ride services	45,723	-	45,723	83,230
Christmas meal	-	-	-	1,071
	<u>45,723</u>	<u>-</u>	<u>45,723</u>	<u>84,301</u>
Investments				
Interest receivable	78	-	78	512
	<u>78</u>	<u>-</u>	<u>78</u>	<u>512</u>
Other				
Coronavirus job retention scheme grants	10,172	-	10,172	-
	<u>10,172</u>	<u>-</u>	<u>10,172</u>	<u>-</u>
Total income and endowments	180,380	12,000	192,380	200,709
Expenditure on:				
Charitable activities				
Dial-A-Ride services	81,902	-	81,902	134,905
Christmas meal	-	-	-	1,299
	<u>81,902</u>	<u>-</u>	<u>81,902</u>	<u>136,204</u>
Governance costs				
Trustees' expenses	-	-	-	343
	<u>-</u>	<u>-</u>	<u>-</u>	<u>343</u>
Total of expenditure on charitable activities	81,902	-	81,902	136,547
Other expenditure				
Advertising	-	-	-	409
	<u>-</u>	<u>-</u>	<u>-</u>	<u>409</u>
Employee costs				
Salaries/wages	40,707	-	40,707	44,164
Employer's NIC	1,905	-	1,905	3,141
Pension costs	810	-	810	809
Staff entertainment	-	-	-	29
Staff training	-	-	-	511
	<u>43,422</u>	<u>-</u>	<u>43,422</u>	<u>48,654</u>
Motor and travel costs				
Travel and subsistence	90	-	90	391
	<u>90</u>	<u>-</u>	<u>90</u>	<u>391</u>

Midsomer Norton & Radstock Dial A Ride
Detailed Statement of Financial Activities

Premises costs				
Rent	(37)	-	(37)	1,500
Other premises costs	(38)	-	(38)	1,543
	<u>(75)</u>	<u>-</u>	<u>(75)</u>	<u>3,043</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Motor vehicles	4,327	1,859	6,186	9,498
Depreciation of Fixtures, fittings and equipment	1,109	748	1,857	1,545
Loss on disposal of tangible fixed assets	615	-	615	-
Equipment repairs and maintenance	250	-	250	34
General insurances	561	-	561	557
Postage and couriers	140	-	140	100
Software, IT support and related costs	2,043	-	2,043	1,442
Stationery and printing	150	-	150	643
Subscriptions	286	-	286	140
Sundry expenses	2,511	-	2,511	172
Telephone, fax and broadband	699	-	699	1,308
	<u>12,691</u>	<u>2,607</u>	<u>15,298</u>	<u>15,439</u>
Legal and professional costs				
Audit/Independent examination fees	630	-	630	630
Accountancy and bookkeeping	1,030	-	1,030	935
Other legal and professional costs	13	-	13	-
	<u>1,673</u>	<u>-</u>	<u>1,673</u>	<u>1,565</u>
Total of expenditure of other costs	<u>57,801</u>	<u>2,607</u>	<u>60,408</u>	<u>69,501</u>
Total expenditure	<u>139,703</u>	<u>2,607</u>	<u>142,310</u>	<u>206,048</u>
Net gains on investments	-	-	-	-
	<u>40,677</u>	<u>9,393</u>	<u>50,070</u>	<u>(5,339)</u>
Net income/(expenditure)				
Net income/(expenditure) before other gains/(losses)	<u>40,677</u>	<u>9,393</u>	<u>50,070</u>	<u>(5,339)</u>
Other Gains	-	-	-	-
	<u>40,677</u>	<u>9,393</u>	<u>50,070</u>	<u>(5,339)</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	130,984	10,428	141,412	146,751
Total funds carried forward	<u>171,661</u>	<u>19,821</u>	<u>191,482</u>	<u>141,412</u>