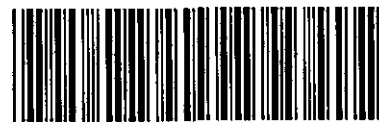


REGISTERED COMPANY NUMBER: SC216225
REGISTERED CHARITY NUMBER : SC031183

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 5 April 2009
for
Buchan Dial-a-Community Bus**

MONDAY



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24/08/2009

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COMPANIES HOUSE

Shearer, Bruce & Paterson
Chartered Accountants
Glebefield House
21 Links Terrace
Peterhead
Aberdeenshire
AB42 2XA

Buchan Dial - a - Community Bus
Contents of the Financial Statements
for the Year Ended 5 April 2009

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Buchan Dial - a - Community Bus

Report of the Trustees for the Year Ended 5 April 2009

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2009. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC216225

Registered Charity number

SC031183

Registered office

Units 7-8, Old Mart Site
Community Services Centre, Deer Road
Maud
Aberdeenshire
AB42 4NS

Trustees

Mrs N Thomson
V Bowser
W A Brown
B Chapman

- appointed 1.7.08

Company Secretary

Mrs M Stephen

Independent Examiner

Shearer, Bruce & Paterson
Chartered Accountants
Glebefield House
21 Links Terrace
Peterhead
Aberdeenshire
AB42 2XA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Mr Brian Chapman joined DACB as a Trustee (Director) on 1st July 2008.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Company shall be to provide relief to the inhabitants of Buchan, Aberdeenshire and its environs who have need because of age, mental or physical disability, or poverty, and in furtherance thereof but not otherwise:

- a) To provide and maintain non-profit community transport services; and
- b) To assist the charitable work of organisations and bodies engaged in promoting the relief of such persons through the provision of appropriate services.

Buchan Dial - a - Community Bus

Report of the Trustees for the Year Ended 5 April 2009

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Dial-a-Community Bus continued to thrive during 2008/09.

Overall the organisation offered transport to over 540 individuals and groups throughout the Buchan area and provided over 36,000 passenger journeys.

DACB embarked on some major expenditure during 2008 with a new bus being acquired for our shopping service and a replacement second hand vehicle having to be purchased for the Alternative Patient Transport project.

The new bus was part of a planned replacement schedule and mainly externally funded, although DACB raised £20,000 towards the purchase costs. This bus was designed specifically for use on our daily shopping service and was designed accordingly; with a shopping cupboard and added room for comfort and manoeuvrability. The clients are very happy with it and it makes a welcome addition to the fleet, allowing the older bus to be used for other services which were under pressure due to increased demand.

In early 2008 the organisation was left with no option but to spend £10,000 on a second hand minibus when the current vehicle used for our APT service became irreparable.

Shopmobility Peterhead received funding during 2008-09 through a grant from Housing & Social Work after the change from SLA's to grant funding.

We opened the project for 3 afternoons per week 1-4pm as per our intentions of last year. The volunteers who currently run the project have taken on the extra hours and seem quite happy to continue.

We are very fortunate in our volunteers; there is a very dedicated core "staff" of 5 who run the service on a day to day basis.

One volunteer is registered disabled and two have had difficulties which have affected their day to day life and self-belief. Working with Shopmobility has improved their confidence and self esteem considerably and we feel that working with volunteers in this way, and seeing them regain lost confidence etc is as important a task as providing the service for those with mobility impairments.

There continues to be a gradual increase in usage of the Shopmobility equipment and we now have 117 registered clients; an increase of 31 since last year.

We continue to offer short term hires; anything from 45 minutes to a couple of hours as well as loaning the equipment out for longer term use.

Staff and volunteer numbers were fairly static during 2008/09 and we enjoyed a year of relative stability. However, unfortunately we lost a relief driver / trainer late in the year when he suddenly passed away. Angus was very much part of both DACB and DAB Plus and is very sadly missed by all.

As usual our partnership work with outside agencies has brought added value to DACB. We are very grateful to Community Learning (CLD), Aberdeenshire Council's Area Managers office, and Grampian Police for their on-going help and support.

We continue to offer the training and community placements for the Grampian Police cadets. These placements are very successful with both organisations gaining a great deal from the situation. The cadets have very kindly helped us with our fundraising; raising over £2,000 for DACB by spending 2 days bag packing at Marks and Spencer's in early April and November 2008.

We are very grateful to both the cadets and to the Cadet Unit officers for their generosity.

Grampian Police have continued to be very supportive of our work in other ways and during May 2008 we held a very successful volunteer driver safety evening in Fraserburgh police station.

We are very grateful to Supt Bill Archibald for facilitating this and to the local Training sergeant; Sean Reynolds who helped to run this along with one of our trainers and Directors; Alan Brown who is also a serving police officer.

During 2008 we embarked on a new training programme for our staff drivers with help from the Community Safety Partnership who funded the Advanced Driver training from the Institute of Advanced Motorists (IAM). Although DACB provided the minibus, the drivers all used their own time to do this and all agreed that it was a very valuable experience.

In early 2009 we were included as a partner in a HMI inspection of Central Buchan's Community Learning & Development (CLD).

It was a fascinating experience and the inspectors were very interesting to work with and to learn from. We were delighted to be informed at the end of the process that DACB was to be highlighted as one of three projects of Best Practice.

Buchan Dial - a - Community Bus

Report of the Trustees for the Year Ended 5 April 2009

FINANCIAL REVIEW

Reserves policy

DACB reviewed our reserves policy during early 2009 and decided to transfer the funds raised through the efforts of the volunteer fundraising committee etc into a specific reserved funding account. We felt that this was necessary in order to provide a safeguard for the organisation in the event of the emergence of an unexpected financial concern.

Principal funding sources

There has been no significant changes in funding sources from the previous year except that the main grant funding is now administered by Aberdeenshire Council through the Aberdeenshire Community Transport Initiative (ACTI).

REPORT OF THE CHAIRMAN

Futureproofing; this would probably be the word I would use if asked to summarise the activities of DACB over the 2008-09 year. With the economy being less than buoyant, we have taken a close look at how we do things; what we need to do as compared to what we want to do - and how we achieve these aims. Necessity has led us to review expenditure in the face of increasing costs and necessary purchases. In doing so, we have ensured long term benefit with a refreshed fleet and new office equipment. Profile building carried out by our General Manager has once again proven it's worth, allowing development of our training business through partnership working, moving us towards our goal of being less grant reliant. Whilst others have expressed concern over decreasing trends in charity donation, I am delighted that DACB has thus far bucked the trend; thanks to the dedicated work of our fundraising team our annual fundraising target was once again surpassed. We have also taken steps to ensure the professional image of DACB is supported in a robust way by looking at organisational Governance; focusing our thoughts and strategic aims for DACB. Small steps these may be, but necessary none the less to ensure sustainability as we face the challenges of the year to come.

ON BEHALF OF THE BOARD:



Trustee

13 July 2009

**Independent Examiner's Report to the Trustees of
Buchan Dial - a - Community Bus**

I report on the accounts for the year ended 5 April 2009 set out on pages five to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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.

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 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

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.



PARTNER

Shearer, Bruce & Paterson
Chartered Accountants
Glebehead House
21 Links Terrace
Peterhead
Aberdeenshire
AB42 2XA

13 July 2009

Buchan Dial - a - Community Bus

**Statement of Financial Activities
for the Year Ended 5 April 2009**

	Notes	Unrestricted funds £	Restricted funds £	5.4.09 Total funds £	5.4.08 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		177,238	-	177,238	178,881
Investment income	2	510	-	510	2,147
Incoming resources from charitable activities					
Bus operation		43,957	-	43,957	34,161
DAB Plus Support		7,405	-	7,405	-
Other incoming resources		400	-	400	-
Total incoming resources		229,510	-	229,510	215,189
RESOURCES EXPENDED					
Charitable activities					
Bus operation		223,951	-	223,951	190,841
Governance costs		6,703	-	6,703	4,554
Total resources expended		230,654	-	230,654	195,395
NET INCOMING/(OUTGOING) RESOURCES					
		(1,144)	-	(1,144)	19,794
RECONCILIATION OF FUNDS					
Total funds brought forward		145,348	-	145,348	125,554
TOTAL FUNDS CARRIED FORWARD		144,204	-	144,204	145,348

The notes form part of these financial statements

Buchan Dial - a - Community Bus

**Balance Sheet
At 5 April 2009**

	Notes	Unrestricted funds £	Restricted funds £	5.4.09 Total funds £	5.4.08 Total funds £
FIXED ASSETS					
Tangible assets	6	48,819	-	48,819	3,967
CURRENT ASSETS					
Debtors	7	73,800	-	73,800	96,419
Cash at bank and in hand		52,755	2,000	54,755	52,914
		<u>126,555</u>	<u>2,000</u>	<u>128,555</u>	<u>149,333</u>
CREDITORS					
Amounts falling due within one year	8	(31,170)	(2,000)	(33,170)	(7,952)
NET CURRENT ASSETS		<u>95,385</u>	<u>-</u>	<u>95,385</u>	<u>141,381</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>144,204</u>	<u>-</u>	<u>144,204</u>	<u>145,348</u>
NET ASSETS		<u>144,204</u>	<u>-</u>	<u>144,204</u>	<u>145,348</u>
FUNDS	9				
Unrestricted funds				144,204	145,348
Restricted funds				-	-
TOTAL FUNDS				<u>144,204</u>	<u>145,348</u>

The notes form part of these financial statements

Buchan Dial - a - Community Bus

**Balance Sheet - continued
At 5 April 2009**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2009.

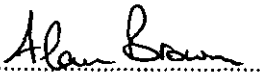
The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 5 April 2009 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 396 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The financial statements were approved by the Board of Trustees on 13 July 2009 and were signed on its behalf by:



Trustee

Buchan Dial - a - Community Bus

Notes to the Financial Statements for the Year Ended 5 April 2009

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Motor Vehicles	15% on cost
Computer & Office Equipment	33% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purpose.

A Summary of Incoming Resources and Resources Expended in relation to Restricted Funds is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	5.4.09	5.4.08
	£	£
Deposit account interest	510	2,147
	<u> </u>	<u> </u>

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	5.4.09	5.4.08
	£	£
Depreciation - owned assets	12,196	10,511
Surplus on disposal of fixed asset	(400)	-
	<u> </u>	<u> </u>

Buchan Dial - a - Community Bus

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2009**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2009 nor for the year ended 5 April 2008.

Trustees' Expenses

Two Trustees were paid a total of £1,316.20 in respect of reimbursed expenses.

5. STAFF COSTS

	5.4.09	5.4.08
	£	£
Wages and salaries	121,380	105,178
Social security costs	7,722	7,671
Other pension costs	6,469	5,488
	<u>135,571</u>	<u>118,337</u>

6. TANGIBLE FIXED ASSETS

	Motor Vehicles	Computer Equipment	Totals
	£	£	£
COST			
At 6 April 2008	82,843	9,275	92,118
Additions	56,297	752	57,049
	<u>139,140</u>	<u>10,027</u>	<u>149,167</u>
DEPRECIATION			
At 6 April 2008	80,211	7,941	88,152
Charge for year	11,077	1,119	12,196
	<u>91,288</u>	<u>9,060</u>	<u>100,348</u>
NET BOOK VALUE			
At 5 April 2009	<u>47,852</u>	<u>967</u>	<u>48,819</u>
At 5 April 2008	<u>2,632</u>	<u>1,334</u>	<u>3,966</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.09	5.4.08
	£	£
Trade debtors	17,962	28,198
Other debtors	55,838	68,221
	<u>73,800</u>	<u>96,419</u>

Buchan Dial - a - Community Bus

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2009**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.09	5.4.08
	£	£
Trade creditors	2,562	1,435
Taxation and social security	2,746	2,328
Other creditors	27,862	4,189
	<u>33,170</u>	<u>7,952</u>

9. MOVEMENT IN FUNDS

	At 6.4.08	Net movement in funds	At 5.4.09
	£	£	£
Unrestricted funds			
General fund	145,348	(28,999)	116,349
Reserve Fund	-	27,855	27,855
	<u>145,348</u>	<u>(1,144)</u>	<u>144,204</u>
TOTAL FUNDS	<u>145,348</u>	<u>(1,144)</u>	<u>144,204</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	201,655	(230,654)	(28,999)
Reserve Fund	27,855	-	27,855
	<u>229,510</u>	<u>(230,654)</u>	<u>(1,144)</u>
TOTAL FUNDS	<u>229,510</u>	<u>(230,654)</u>	<u>(1,144)</u>

Buchan Dial - a - Community Bus

**Detailed Statement of Financial Activities
for the Year Ended 5 April 2009**

	5.4.09	5.4.08
	£	£
INCOMING RESOURCES		
Voluntary income		
Gifts	4,000	-
RCTI grants received	107,150	91,951
Other grants	3,803	22,190
Fund raising & donations	10,728	17,131
DRT funding	37,837	35,652
Shopmobility funding	7,500	8,476
Grant amortisation	5,663	2,997
Miscellaneous income	557	484
	<hr/>	<hr/>
	177,238	178,881
Investment income		
Deposit account interest	510	2,147
Incoming resources from charitable activities		
Bus operations	43,957	34,161
Management recharges	7,405	-
	<hr/>	<hr/>
	51,362	34,161
Other incoming resources		
Gain on sale of tangible fixed assets	400	-
	<hr/>	<hr/>
Total incoming resources	229,510	215,189
RESOURCES EXPENDED		
Charitable activities		
Wages	121,380	105,178
Social security	7,722	7,671
Pensions	6,469	5,488
Rent Rates & Insurance	14,491	9,999
Light and heat	212	266
Telephone	2,100	1,316
Postage and stationery	2,823	4,390
Advertising	1,259	-
Sundries	3,593	7,211
Fund raising and function cost	1,038	2,033
Conference expenses	2,366	2,956
Training costs	4,161	2,980
Repair of equipment	172	271
Motor & travel expenses	42,694	28,671
Bus insurance	2,395	2,823
Depn of motor vehicles	11,076	9,588
	<hr/>	<hr/>
	223,951	190,841

This page does not form part of the statutory financial statements

Buchan Dial - a - Community Bus

**Detailed Statement of Financial Activities
for the Year Ended 5 April 2009**

	5.4.09 £	5.4.08 £
Governance costs		
Web site services costs	140	606
Accountancy	2,647	2,455
Professional fees	2,585	-
Legal fees	-	35
Repairs to property	10	411
Bank charges	201	123
Depn of computer equipment	1,120	924
	<u>6,703</u>	<u>4,554</u>
Total resources expended	230,654	195,395
Net (expenditure)/income	<u>(1,144)</u>	<u>19,794</u>