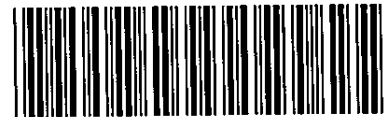


Registered Company Number: SC216225
Registered Charity Number: SC031183

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 5 April 2013
for
Buchan Dial-a-Community Bus**

SBP
Accountants
Glebefield House
21 Links Terrace
Peterhead
AB42 2XA

SATURDAY



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02/11/2013

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COMPANIES HOUSE

Buchan Dial - a - Community Bus

**Contents of the Financial Statements
for the Year Ended 5 April 2013**

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Buchan Dial - a - Community Bus

Report of the Trustees for the Year Ended 5 April 2013

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 2013. 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 E Thomson
G A Reid

Company Secretary

Mrs M Stephen

Independent examiner

Mr Ronnie Birnie
FCCA
SBP
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

No new Trustees were appointed during the year.

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 2013

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Dial-a-Community Bus had a successful and exciting year in 2012/13.

The organisation continued their development of a more resilient future with services growing and strengthening and the Social Enterprise DAB Plus growing and evolving strongly.

Our core "dialabus" services continued; the shopping had a full complement of passengers most days and the Community Use Service continued to flourish.

Due to a grant reduction in 2012/13 we had no choice but to close our APT (patient transport) service after March 2012.

We realised that not being able to access our APT transport service would definitely isolate many very vulnerable people and increase costs to others.

We also noted that over time we had had an increase in applications to our service for other reasons, such as local schools looking for transport to work placements for less able students, or transport for excluded young people etc. We were also providing individual transport to work placements / support services for people with a range of mental health issues as well as transport to shopping /leisure services for people with profound disabilities who cannot get out any other way due to costs / accessibility issues.

We decided to take the opportunity to look at the way we were providing transport to individuals and, with help from the Fairer Scotland Fund, we were able to access top up funding. In spring 2012 we launched our T4U (Transport for You) service which provided transport for the individual for any reason, whether that is shopping, leisure, financial, job, training etc.

This has been a very successful revamp of our core service and we feel that have improved our contribution to a vulnerable section of the community.

With sustained support from the Scottish Investment Fund we continued to provide Section 19 bus services under Contract to Aberdeen City council. These services provide transport for school children with assisted needs and transport to day care/respite etc for vulnerable adults.

Having the buses in the city means that we have also been able to help a small number of individuals who need Community Transport and we have also added two small contracts for transport to Church based lunch clubs.

A major fundraising appeal for 2 new buses was launched in late 2011 and in January 2012 we placed the order for a new Fiat Ducato 15 passenger seat minibus. This vehicle arrived in May 2012 and replaced our very first minibus; VW LT 46 W136YDS which was taken off the road in January 2012 and scrapped shortly thereafter.

In March 2013 we placed the order for the second new vehicle, another Fiat Ducato which replaced "W137YDS" which sadly had to be removed from service in February 2013 after 13 years' service.

FINANCIAL REVIEW

Reserves policy

DACB has yet to segregate their Reserves into a separate account. The money is nominally separated within the "Fundraising account" until we find a suitable investment portfolio to move it to.

Principal funding sources

As previous accounts, Aberdeenshire Council administer our core funding through the Aberdeenshire Community Transport Initiative (ACTI).

A gift of £2,500 was received from DAB Plus CiC.

ON BEHALF OF THE BOARD:



G A Reid - Trustee

25 October 2013

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

I report on the accounts for the year ended 5 April 2013 set out on pages four 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.

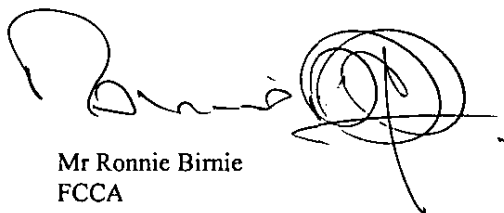
Basis of the independent examiner's report

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.



Mr Ronnie Birnie
FCCA
SBP
Accountants
Glebefield House
21 Links Terrace
Peterhead
Aberdeenshire
AB42 2XA

25 October 2013

Buchan Dial - a - Community Bus

**Statement of Financial Activities
for the Year Ended 5 April 2013**

	Notes	Unrestricted funds £	Restricted funds £	5.4.13 Total funds £	5.4.12 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		156,183	1	156,184	153,966
Activities for generating funds	2	-	3,019	3,019	44,850
Investment income	3	34	-	34	33
Incoming resources from charitable activities					
Bus operation		153,317	-	153,317	143,083
Other incoming resources		1,070	-	1,070	-
Total incoming resources		310,604	3,020	313,624	341,932
RESOURCES EXPENDED					
Charitable activities					
Bus operation		299,491	-	299,491	310,510
Governance costs		10,126	-	10,126	9,245
Total resources expended		309,617	-	309,617	319,755
NET INCOMING RESOURCES BEFORE TRANSFERS					
		987	3,020	4,007	22,177
Gross transfers between funds	11	39,902	(39,902)	-	-
Net incoming/(outgoing) resources		40,889	(36,882)	4,007	22,177
RECONCILIATION OF FUNDS					
Total funds brought forward		139,750	44,850	184,600	162,423
TOTAL FUNDS CARRIED FORWARD		180,639	7,968	188,607	184,600

The notes form part of these financial statements

Buchan Dial - a - Community Bus

**Balance Sheet
At 5 April 2013**

	Notes	Unrestricted funds £	Restricted funds £	5.4.13 Total funds £	5.4.12 Total funds £
FIXED ASSETS					
Tangible assets	7	83,440	-	83,440	67,019
CURRENT ASSETS					
Debtors	8	110,119	3,019	113,138	103,258
Cash at bank and in hand		44,910	4,948	49,858	76,871
		<u>155,029</u>	<u>7,967</u>	<u>162,996</u>	<u>180,129</u>
CREDITORS					
Amounts falling due within one year	9	(46,132)	1	(46,131)	(47,548)
NET CURRENT ASSETS		<u>108,897</u>	<u>7,968</u>	<u>116,865</u>	<u>132,581</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		192,337	7,968	200,305	199,600
CREDITORS					
Amounts falling due after more than one year	10	(11,698)	-	(11,698)	(15,000)
NET ASSETS		<u>180,639</u>	<u>7,968</u>	<u>188,607</u>	<u>184,600</u>
FUNDS	11				
Unrestricted funds				180,639	139,750
Restricted funds				<u>7,968</u>	<u>44,850</u>
TOTAL FUNDS				<u>188,607</u>	<u>184,600</u>

The notes form part of these financial statements

Buchan Dial - a - Community Bus

**Balance Sheet - continued
At 5 April 2013**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2013.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 5 April 2013 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 Sections 386 and 387 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 Sections 394 and 395 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 April 2008).

The financial statements were approved by the Board of Trustees on 25 October 2013 and were signed on its behalf by:



.....
G A Reid -Trustee

Buchan Dial - a - Community Bus

Notes to the Financial Statements for the Year Ended 5 April 2013

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), 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. ACTIVITIES FOR GENERATING FUNDS

	5.4.13	5.4.12
	£	£
New bus fundraising & appeal	3,019	44,850

3. INVESTMENT INCOME

	5.4.13	5.4.12
	£	£
Deposit account interest	34	33

Buchan Dial - a - Community Bus

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2013**

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	5.4.13	5.4.12
	£	£
Depreciation - owned assets	24,601	18,610
Surplus on disposal of fixed asset	(1,070)	-
	<u>23,531</u>	<u>18,610</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2013 nor for the year ended 5 April 2012.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2013 nor for the year ended 5 April 2012.

6. STAFF COSTS

	5.4.13	5.4.12
	£	£
Wages and salaries	152,934	156,556
Social security costs	11,330	11,517
Other pension costs	5,355	4,844
	<u>169,619</u>	<u>172,917</u>

7. TANGIBLE FIXED ASSETS

	Motor Vehicles £	Computer Equipment £	Totals £
COST			
At 6 April 2012	173,367	12,562	185,929
Additions	39,902	1,120	41,022
Disposals	(28,636)	-	(28,636)
	<u>184,633</u>	<u>13,682</u>	<u>198,315</u>
At 5 April 2013	184,633	13,682	198,315
DEPRECIATION			
At 6 April 2012	106,962	11,948	118,910
Charge for year	23,749	852	24,601
Eliminated on disposal	(28,636)	-	(28,636)
	<u>102,075</u>	<u>12,800</u>	<u>114,875</u>
At 5 April 2013	102,075	12,800	114,875
NET BOOK VALUE			
At 5 April 2013	<u>82,558</u>	<u>882</u>	<u>83,440</u>
At 5 April 2012	<u>66,405</u>	<u>614</u>	<u>67,019</u>

Buchan Dial - a - Community Bus

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2013**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.13	5.4.12
	£	£
Trade debtors	59,801	17,915
Other debtors	53,337	85,343
	<u>113,138</u>	<u>103,258</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.13	5.4.12
	£	£
Trade creditors	18,330	12,427
Taxation and social security	3,362	7,112
Other creditors	24,439	28,009
	<u>46,131</u>	<u>47,548</u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	5.4.13	5.4.12
	£	£
Income received in advance	6,698	-
Other creditors	5,000	15,000
	<u>11,698</u>	<u>15,000</u>

11. MOVEMENT IN FUNDS

	At 6.4.12	Net movement in funds	Transfers between funds	At 5.4.13
	£	£	£	£
Unrestricted funds				
General fund	139,750	987	39,902	180,639
Restricted funds				
New Bus Fund	44,850	3,020	(39,902)	7,968
TOTAL FUNDS	<u>184,600</u>	<u>4,007</u>	<u>-</u>	<u>188,607</u>

Buchan Dial - a - Community Bus

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2013**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	310,604	(309,617)	987
Restricted funds			
New Bus Fund	3,020	-	3,020
TOTAL FUNDS	<u>313,624</u>	<u>(309,617)</u>	<u>4,007</u>

The 'General Fund' is used to finance the all the day to day activities of the charity.

The 'New Bus Fund' was set up to record income and expenditure specifically in relation to the purchase of new buses. Funds were raised specifically for this purpose during the course of the 2011/12 financial year and a new vehicle was purchased at a cost of £48,102 (£39,902 net of VAT) during 2012/13. Further funds totalling £3,020 have been raised during 2012/13 towards the purchase of a second new vehicle.

Buchan Dial - a - Community Bus

**Detailed Statement of Financial Activities
for the Year Ended 5 April 2013**

	5.4.13	5.4.12
	£	£
INCOMING RESOURCES		
Voluntary income		
Gifts	2,500	3,000
RCTI grants received	120,527	127,786
Other grants	8,208	-
Fund raising & donations	13,781	11,760
Shopmobility funding	7,500	7,500
Grant amortisation	3,668	3,668
Miscellaneous income	-	252
	<hr/>	<hr/>
	156,184	153,966
Activities for generating funds		
New bus fundraising & appeal	3,019	44,850
Investment income		
Deposit account interest	34	33
Incoming resources from charitable activities		
Bus operations	153,317	143,083
Other incoming resources		
Gain on sale of tangible fixed assets	1,070	-
	<hr/>	<hr/>
Total incoming resources	313,624	341,932
RESOURCES EXPENDED		
Charitable activities		
Wages	152,934	156,556
Social security	11,330	11,517
Pensions	5,355	4,844
Rent Rates & Insurance	14,876	14,963
Light and heat	258	307
Telephone	1,528	1,925
Postage and stationery	4,447	3,658
Advertising	793	1,074
Sundries	1,804	1,950
Fund raising and function cost	630	840
Conference expenses	1,186	2,354
Training costs	631	1,204
Repair of equipment	521	33
Motor & travel expenses	71,440	82,431
Bus insurance	8,009	7,118
Balances written off	-	1,973
Depn of motor vehicles	23,749	17,763
	<hr/>	<hr/>
	299,491	310,510

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 2013**

	5.4.13	5.4.12
	£	£
Governance costs		
Web site services costs	315	315
Accountancy	2,120	2,000
Professional fees	5,346	4,316
Repairs to property	-	274
Loan interest	1,494	1,494
Depn of computer equipment	851	846
	<hr/>	<hr/>
	10,126	9,245
	<hr/>	<hr/>
Total resources expended	309,617	319,755
	<hr/>	<hr/>
Net income	4,007	22,177
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This page does not form part of the statutory financial statements