

# Annual Report 2018 – 2019



Supported by:



Registered number  
SC130997

Charity number  
SC018831

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**Order of Malta Dial-a-Journey Trust**  
**Report and Financial Statements**

**31 March 2019**

**Order of Malta Dial-a-Journey Trust Report and  
accounts  
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## **Order of Malta Dial-a-Journey Trust Company Information**

### **Trustees**

Thomas Merchant Burton CA  
Richard Kenneth Cameron WS  
Lawson Ramage Eades  
James William Little DM  
Charles Lachlan Macdonald  
Christine Moroney  
Dr Andrew Gerard Robertson  
Ronald Scott Skinner MBE

### **Secretary**

Richard Kenneth Cameron WS

### **Auditors**

Drummond Laurie CA  
Chartered Accountants  
Unit 5  
Gateway Business Park  
Beancross Road  
Grangemouth  
FK3 8WX

### **Bankers**

Royal Bank of Scotland  
West End Office  
142 - 144 Princess Street  
Edinburgh  
EH2 4EQ

### **Legal advisors**

Turcan Connell  
Princess Exchange  
1 Earl Grey Street  
Edinburgh  
EH3 9EE

### **Registered office**

17 Munro Road  
Springkerse Industrial Estate  
Stirling  
FK7 7UU

### **Registered number**

**SC130997**

### **Charity number**

SC018831

**Order of Malta Dial-a-Journey Trust  
Trustees' Report  
for the year ended 31 March 2019**

The charity trustees/directors (hereafter trustees) present their report and audited financial statements for the year ended 31 March 2019, which have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSSE) (effective 1 January 2015) and the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Order of Malta Dial-A-Journey Trust (OMDAJ) is a company limited by guarantee and not having share capital, established under a Memorandum of Association outlining its objects and powers, and is governed by Articles of Association. The liability of the members is limited to £1 each. The company is prohibited from paying a dividend. It has been granted charitable status.

**Trustees**

The following trustees served during the year:

Councillor Maureen Bennison (appointment terminated 02/07/19)  
Thomas Merchant Burton CA  
Richard Kenneth Cameron WS  
Lawson Eades  
James William Little  
Charles Macdonald  
Christine Moroney  
Dr Andrew Gerard Robertson  
Ronald Scott Skinner MBE  
Margaret Watkin (appointment terminated 23/05/19)

No trustee had a direct interest in the company during the period of this report.

**Trustees' Responsibilities**

The trustees (who are also directors of Order of Malta Dial-A-Journey for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company, and of the incoming resources and application of resources, including the income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). They are also required to safeguard the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Order of Malta Dial-a-Journey Trust  
Trustees' Report  
for the year ended 31 March 2019**

**Mission**

Order of Malta Dial-A-Journey Trust's mission is to promote, organise, provide and manage specialised transport services for individuals in need by reason of age, ill-health, disability, financial hardship or other disadvantage, whose use of public transport is impractical. Also, to supply mobility aids to such individuals in town centres, shopping malls, hospitals and at other appropriate locations. A related aim is the advancement of education by offering training in relation to the use of specialised transport services and mobility aids.

***Governance, Structure and Management***

**Governing Document**

The Governing document of the charity is its Memorandum and Articles of Association, first approved when OMDAJ was incorporated as a charitable limited company in 1991 (after operating informally from 1987), and as subsequently updated and extended with the authority of the Office of the Scottish Charity Regulator. Most recently, at an Extraordinary General Meeting held on 9 May 2017, the Memorandum and Articles of Association was amended to change the charity's name to Order of Malta Dial-a-Journey Trust.

**Appointment of Trustees**

Under OMDAJ's Articles of Association there should be a maximum of 14 trustees. One is appointed by each of the three local Councils (Clackmannanshire, Falkirk and Stirling), three by the Order of Malta, five from among the members of the Stakeholder Committee, and three by the Board of Directors. The Councils select their appointees for their contacts with, and knowledge of, people with disabilities in their areas; and the Order of Malta nominates individuals with sound business, and other appropriate, experience. Service Users, and others, who attend the meetings of the Stakeholder Committee are encouraged to volunteer for election to the Board. Their contribution to its work is particularly valued because of their practical experience of the day-to-day needs of those with mobility difficulties. The remaining three trustees appointed by the Board are identified on the basis of the specialist skills they can contribute to its work.

**Trustees Induction**

New trustees undergo an induction programme to brief them on the range of services provided by OMDAJ and how it is run, their legal obligations under company and charity law, the details of the Trust's Memorandum and Articles of Association and Standing Orders, the five-year Strategic Plan and the charity's recent financial performance. During the induction process they meet key employees and other trustees. They are encouraged to attend appropriate external training events, where these will assist with the undertaking of their duties.

**Management of the Charity**

The Board meets regularly during the year to provide strategic direction for, and to monitor the activities of, the charity. In this, three committees assist it: Finance and Audit, Governance, and Stakeholder. Committee minutes, including any recommendations for action, are formally considered at Board meetings. Board Standing Orders drawn up in 2015-16 have been revised and updated to include the Terms of Reference of the Board Committees and the delegated responsibilities of the Chief Executive Officer.

The Chief Executive Officer, Duncan Hearsum is responsible for the day-to-day running of the charity, in accordance with the directions set by the trustees and within the approved annual budget. He attends and submits performance and other reports to, Board and Committee meetings.

The trustees continue to assess the risks to which the charity is likely to be exposed. In particular, these relate to its operations and finances. Further thought is being given to integrating risk reduction measures in tenders for contracts to be undertaken by OMDAJ. Risk reviews have been conducted in regard to Finance, Health and Safety at Work, Fire, and Security. The Risk Register is subject to regular review by the Finance and Audit Committee, and annually by the Board. In the light of their contact with, and delivery of services to, children and vulnerable adults, all staff members are required to have Protecting Vulnerable Groups (PVG) certification. They are briefed on all relevant policies and procedures, which among others include Child Protection, Equal Opportunities and Race Equality.

**Order of Malta Dial-a-Journey Trust  
Trustees' Report  
for the year ended 31 March 2019**

**Risk Management**

The trustees are satisfied that there are systems in place to cover all risks identified, and that insurance cover is adequate for all insurable risks.

**Objectives and Activities**

**Objectives**

The means by which OMDAJ delivers its mission are through the provision of:

- door-to-door transport throughout the year for people unable to use public transport
- booking service for subsidised taxi journeys for those with less severe mobility difficulties
- schools transport for children unable to use conventional buses
- loan/hire of Shopmobility powered scooters, powered chairs and manual wheelchairs at shopping centres, etc.
- transport of patients to and from hospital
- self-drive hire service to enable relatives/friends to take service users on holiday. Also used by external drivers for the transport of groups to churches, leisure facilities, etc.
- summer and autumn day excursions for service users
- certificated training courses for paid and volunteer drivers involved in the transport of passengers by minibus

The operation of services is largely organised from OMDAJ's headquarters at 17 Munro Road, Springkerse Industrial Estate, Stirling FK7 7UU. Shopmobility equipment is lent or hired from bases at the Bus Station, 19 Goosecroft Road, Stirling FK8 1 PF, and Callendar Square Shopping Centre (level 4), Falkirk FK1 1 UJ.

There have been no material changes to the activities during the year.

**Public Benefit**

In shaping OMDAJ's objectives and planning activities, the trustees and senior staff have taken into account guidance from the Office of the Scottish Charity Regulator on public benefit. That is to say, that the opportunities to benefit from the services offered by the charity should not be unduly restricted by the ability to pay, nor should they exclude people experiencing poverty. Also, its specialised transport and other services are made available to individuals who cannot use public transport, regardless of race, creed, gender, sexual orientation or colour.

The users of Door-to-Door transport benefit from fares that are heavily subsidised, while the powered scooters and manual wheelchairs provided by the Shopmobility service are hired at low rates of charge.

Additional benefit arises from programmes of subsidised outings for service users organised by the OMDAJ. Also, vehicles hired to family members or friends to take service users on day excursions, or for short holidays, are made available on a supported-cost basis.

**Achievements, Performance and Future Plans**

The financial year 2018-19 again saw a period of consolidation with changes in the Management structure that incorporated some of the actions from the 5 year Strategy. During this period we continued to deliver the Door to Door service under contract to the 3 local authorities of Stirling, Falkirk and Clackmannanshire Councils, In addition, we continue to deliver Additional Support Needs School transport to Clackmannanshire and Stirling Councils and Patient Transport Services on behalf of the Scottish Ambulance Service and NHS Forth Valley. Stirling and Falkirk Councils continued supporting the Shopmobility Services in Stirling Bus Station and The Callendar Square Centre in Falkirk. In particular, delivery of school transport provides a stable footing that, in part, helps underpin the charity's' ability to deliver other services and initiatives. In describing a period of stability and consolidation the Charity is not without its challenges.

**Order of Malta Dial-a-Journey Trust  
Trustees' Report  
for the year ended 31 March 2019**

Amongst the most pressing continues to be the application of an EU Regulation that may result in sweeping changes to driver and operator licencing that may affect how many thousands of what are termed Community Transport Operators (CTO's) deliver their services. In short, the Department of Transport have consulted CTO's and other interested parties on the application of European legislation that may result in major changes to the legislation governing the licences to be held by minibus drivers and the operating permits held by many charities and voluntary organisations providing transport on a not for profit basis. A year on and the position seems no clearer.

**Fundraising**

The Board continues to implement the recommendations of the 2017-2022 Five Year Strategy. A key action saw the appointment of our Fundraising Officer during the period December 2017 to December 2018 when we attempted to boost our funds by fund raising. Unfortunately, despite a lot of hard work, she was unable to raise enough funds to make the newly created post sustainable and as part of larger cost saving measures, the post was ended in January 2019.

Despite having a fund raising strategy in place to work from, the fundraiser ran into a number of unforeseen problems, one of which was that the local community did not appreciate that OMDAJ is a charity, and the other being that key funders have reviewed their criteria and are leaning towards organisations delivering direct outcomes, and away from supporting capital costs such as vehicle replacements, which many funders view as incidental to the end outcome. Capital costs for vehicle replacement remains a key issue for us, and to maintain a replacement programme to ensure no vehicle is over 8 years old will require £150,000 per annum to be raised. A recent report to our Finance and Audit Committee shows that some vehicles are approaching 15 years old, and only 4 have been owned by the Trust from new, so there is much to be done to address these issues. Our work in upgrading the fleet with good quality second hand vehicles over the last 3 years has shown a decline in maintenance costs, which is either re-invested in other vehicles or enhancing services for customers.

**Advertising and Promotion**

In the following year we will need to raise our profile and attempt to involve volunteers to assist in fund raising. We have a number of problems with regard to our profile and will need to involve volunteers to help update our web site etc.

Unfortunately, a recent radio advertising campaign saw no increase in applications to join or use the scheme, although many people tell of hearing the advert. In considering how else we can promote the services, we are currently researching the cost of advertising on the local TV Station (STV), as there appears to be an increase in more localised businesses advertising with them, such as care organisations and several window manufacturers. STV publish typical costs on their webpage, and one indication for a week's intensive advertising is in the region of £4000, however this might only need to happen once or twice a year for us to raise local awareness. Not everyone listens to radio or reads local newspapers now, but most will watch commercial television at some point in the day. The reality is that we need to promote our services in a number of ways, and the traditional methods seem to have had little or no success to date.

OMDAJ's continued existence remains almost entirely dependent on its funding from Falkirk, Stirling and Clackmannanshire Councils, in whose areas it operates. During 2018-19, we have worked hard to raise awareness of our services by commissioning a radio advertising campaign which ran during the first 3 months of 2019. We've also participated in the work of the Health and Social Care Forums in each of the 3 areas facilitated by the local Third Sector Interfaces. We continue to provide transport for customers who wish to travel out with the scope of our agreements with the Councils, and where possible we try to meet the needs of customers who are unable to use any alternative form of transport.

We are also mindful of cost being a barrier to people carrying out their activities. Within the last year, we have begun transporting a lady from a remote part of Stirlingshire who regularly visits her son who lives in a care home in Clackmannanshire. Similarly we also transport a gentleman weekly who visits a relative in a care home in Clackmannanshire. For both these customers, because of either where they live, or other mobility issues, the lack of public transport and the long distance they live from their relatives means that if public transport was available, the costs would be prohibitively expensive. The support the local authorities gives to the door to door service means that we are able to provide easy, accessible and affordable transport that provides many social benefits.



**Order of Malta Dial-a-Journey Trust  
Trustees' Report  
for the year ended 31 March 2019**

**Services and Performance**

Clackmannanshire Council has continued to fund the Door-to-Door and Taxicard booking services, while Stirling Council remains committed to the Door-to-Door and Shopmobility services. Falkirk Council continues to support all 3 services. Having no inflationary price increases to some of the contracts since 2007 (despite having to meet increasing operational and wage costs) means that in some cases we are operating services at less than cost. Recognising the current financial constraints, we have been able to achieve efficiencies that have allowed us to continue delivering services; however, continuing to absorb losses and not invest in the charity is not sustainable in the long term. We continue to provide schools transport in Stirling and Clackmannanshire for children with additional support needs, however in Clackmannanshire, the school has implemented a "walking bus" for some of the schoolchildren living nearest the school and this is proving to be a success, providing children with additional exercise and helping the Council reduce its transport budget.

While all 3 Councils are keen to continue supporting the work of Dial-a-Journey, they are all mindful of the costs of delivering this much needed service, and while the country remains in a state of political and financial flux, we continue to work on year to year funding agreements, which do nothing to provide long term stability. That said, we recognise the need to be more reactive to the changing demands for our services, and the financial dilemma's the Councils face when deciding which service to continue supporting — after all, everyone's service is vital to them.

With this in mind, we're aiming to look at new and more diverse opportunities such as stepping into the gap where conventional bus services are being withdrawn and leaving communities without services. We have recently piloted an on demand Sunday service in Fallin following the withdrawal of their Sunday bus service. It's early days, and demand is low, but we're able to provide a very basic service if it is needed.

One huge disadvantage our customers face is our inability to accept Concessionary Bus passes, which would allow the most vulnerable of users to travel free. We are more than clear that our customers who are entitled to free concessionary travel see this as discrimination and we raise this with politicians at every opportunity.

We are witnessing the continuation of a swing away from individuals using the door to door service for leisure purposes towards more essential journeys for health care, day care, education and work. We are also witnessing an increase in the number of organisations using our group travel or self-drive hire service that are providing support for individuals, such as lunch clubs or singing classes, and short outings.

Although we hold regular service user meetings, we experience difficulty in attracting new members to come along to their meetings, and even more difficulty encouraging them to step up and become members of the Board of Directors. While we have a strong contingent of Directors with business and legal skills, we still need to maintain the Users perspective, and also a local focus, so this year we will have another recruitment drive for Directors.

The Self-drive Minibus Hire service remains steady. Last year saw an unusual spike in usage by summer play schemes that saw uptake double the previous year's figures, which have now returned to slightly higher than 2 years ago. This year's figure could have been higher had it not been for the closure of the Peak Swimming pool for repairs. We also believe that self-drive buses need to be placed in communities rather than at the head office, if they are to be used in communities without drivers having to come to Stirling to collect and return the bus. It's with this in mind that we will be entering into discussions with the local Third Sector interfaces to identify partners who could work with us to place vehicles in the localities.

We maintain a steady presence with school transport, although the number of contracts has reduced from 11 to 8 in the last year with the introduction of the walking bus, the ending of one contract and the merging of two others due to driver shortages. We remain a key supplier of accessible minibus transport for multiple wheelchairs and specialise in meeting more complex transport needs.

Training continues to be a key part of our work, providing in depth and specialised support for our drivers, but also providing training and support for the many organisations using both our own and their own minibuses to transport a wide range of individuals.

In addition to delivering the Community Transport Association accredited MiDAS and Passenger Assistant (PATs) training sessions, our trainer, Mags Watson, has successfully guided the majority of Dial-a-Journey drivers through their vocational D1 PCV licence, while all existing PCV drivers have completed their second round of training ahead of the September 2019 deadline to meet the requirements of the professional drivers Certificate of Professional Competence, which is an international legal requirement for all commercial PCV drivers.

**Order of Malta Dial-a-Journey Trust  
Trustees' Report  
for the year ended 31 March 2019**

We continue to deliver transport services under an agreement with Forth Valley NHS and the Scottish Ambulance service. Passenger numbers have dropped slightly over the 3 year period; however our vehicle is travelling longer distances taking customer to hospitals as far afield as Glasgow, Airdrie, Perth, Dundee and Kilmarnock.

The Door-to-Door service currently has 641 members (an increase on 20 from last year,) however a notable number of former users passed away during the year. The number of users active in the period has increased from 409 to 443 in the last 12 months. Across the 3 council areas around 16,100 journeys were made (a slight increase on the previous year.

Bookings made through the Taxicard booking service across Clackmannanshire and Falkirk has seen a decline in the number of journeys made, which reflects the general trend in the reduction in the use of public transport. As booking agent only, we don't have any influence over the uptake in service, however the uptake in Taxicard and information about conventional bus usage, both provide independent benchmarks for trends affecting our door to door usage.

Shopmobility is also witnessing a decline in the number of hires/loans made, and again, we believe this is in part attributed to the increase in online shopping, and the growth in people who now have mobility cars and their own lightweight scooters.

In summary, it can be said that we have weathered the worst of the economic recession by prudent fiscal management and implementing cost saving measures, and are holding our own in terms of maintaining passenger numbers using the core door to door service. Our future focus has to be on diversification of services, fundraising and raising our profile if we are to continue to be around to provide our much needed services for those for whom there is no viable alternative.

|                          | 2016-17 | 2017-18 | 2018-19 |
|--------------------------|---------|---------|---------|
| <b>Door to Door</b>      |         |         |         |
| Active Users in period   | 372     | 409     | 443     |
| Trips                    | 16315   | 15224   | 16109   |
|                          |         |         |         |
| <b>Shopmobility</b>      |         |         |         |
| <b>Loans/Hires</b>       | 8706    | 7916    | 6896    |
|                          |         |         |         |
| <b>Group Hire</b>        |         |         |         |
| Organisations Served     | 36      | 45      | 46      |
| Trips                    | 3731    | 7944    | 3990    |
|                          |         |         |         |
| <b>Schools Transport</b> |         |         |         |
| Schoolchildren           | 36      | 48      | 62      |
| Trips                    | 1260    | 18470   | 20847   |
|                          |         |         |         |
| <b>Taxicard Bookings</b> |         |         |         |
| Bookings                 | 25504   | 22419   | 20510   |
| Active Users             | 435     | 389     | 359     |
|                          |         |         |         |
| <b>Patient Transport</b> |         |         |         |
| Trips                    | 2155    | 1968    | 1826    |
|                          |         |         |         |
| <b>Excursions</b>        |         |         |         |
| Trips                    | 93      | 148     | 142     |

**Order of Malta Dial-a-Journey Trust  
Trustees' Report  
for the year ended 31 March 2019**

**Relations with the Order of Malta**

Links with the British Association of the Sovereign Military Order of Malta (BASMOM) remain strong. Since its foundation, OMDAJ has been designated as the Order's "chief work" in Scotland. In recognition of this, the OMDAJ Chairman serves as a member of BASMOM's board of trustees, to which he submits two-monthly progress reports on the charity's services, and concise financial and operational information.

Also, he addresses BASMOM's Annual Assembly, held in London in June, which is attended by members of the Order from throughout the country and farther afield.

During the year, four members of the Order and a Companion contributed to OMDAJ's work. These were: Companion R Kenneth Cameron (Company Secretary and Governance Committee chairman), Dr A Gerard Robertson (Company Chair Nov 17 to date), Jim Little and Charles Macdonald (Board members).

**Financial Review Year End Results** Details of the financial activities for

2018/19 can be found on pages 13 to 22.

Income totalled £858,628 (2018: £841,278) and total expenditure was £863,202 (2018: £810,536), resulting in a loss for the year of £4,574 (2018: £30,742 surplus).

OMDAJ's capital and reserves as at 31 March 2019 were £764,175 (2018: £768,749). Approximately three months operating costs were held in the bank at 31st March 2019.

**Funding Sources**

The Trust income originates from:  
Operational Management Agreements and contracts with Falkirk, Stirling and Clackmannanshire Councils;  
Donations from the British Association of the Sovereign Order of Malta and other sources;  
fare, group hire, training course and other charges.

A principal source of funding is the income from the three local authorities, which pays for core staff wages, administration costs, and makes a contribution towards the replacement of out-of-date Shopmobility equipment. It is paid in different amounts and at different times of the year. This funding is ring-fenced and released monthly throughout the year.

Where restricted funds are received, they are used for the specific purposes laid down by donors.

**Reserves Policy**

Trustees comply with best practice by holding no less than three months operating costs plus regulatory financial reserves.

**Going Concern**

After assessing OMDAJ's ongoing sources of funding, reserves, and financial plans, the Trustees are of the view that the charity has adequate resources to continue in operational existence for the foreseeable future, and to be considered as a going concern.

**Order of Malta Dial-a-Journey Trust  
Trustees' Report  
for the year ended 31 March 2019**

**Administration**

**Provision of Information to Auditors**

Each person who was a trustee at the time this report was approved confirms that:

so far as he/she is aware, there is no relevant audit information of which the charity's auditor is unaware; and each trustee has taken all steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

**Auditors**

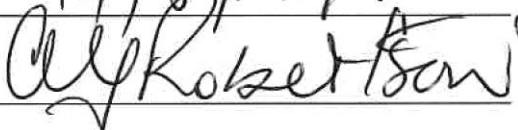
A resolution proposing that Drummond Laurie CA be reappointed as auditors of the Trust will be put to the forthcoming Annual General Meeting.

**Special Exemptions**

The Trustees' Report has been prepared in accordance with the special provisions of Part 15 of the companies Act 2006 relating to small companies.

The Board approved this report on

Signed on its behalf by:

14/5/2019  


Andrew Robertson  
Trust Chairman

**Order of Malta Dial-a-Journey Trust**  
**Independent auditors' report**  
**to the trustees and members of Order of Malta Dial-A-Journey Trust**

**Opinion**

We have audited the financial statements of Order of Malta Dial-a-Journey Trust (the "charitable company") for the year ended 31 March 2019 which comprises the Statement of Financial Activities incorporating Income and Expenditure Account, the Statement of Financial Position, the Statement of Cash Flows and Notes to the Accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its incoming and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' (who are also the directors of the company for the purposes of company law) use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Order of Malta Dial-a-Journey Trust**  
**Independent auditors' report**  
**to the trustees and members of Order of Malta Dial-A-Journey Trust**

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report, prepared for the purposes of company law and included within the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, included within the trustees' annual report, has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, included within the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report, included within the trustee' annual report, and from the requirements to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Order of Malta Dial-a-Journey Trust**  
**Independent auditors' report**  
**to the trustees and members of Order of Malta Dial-A-Journey Trust**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with chapter 3 of section 16 of the Companies Act 2006, and to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



David Wheeler  
Senior Statutory Auditor

For and on behalf of Drummond Laurie CA  
Statutory Auditor  
Unit 5  
Gateway Business Park  
Beancross Road  
Grangemouth  
FK3 8WX

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Drummond Laurie CA is eligible for appointment as auditor of the charitable company under regulation 10(2) of the Charities Accounts (Scotland) Regulations by virtue of its eligibility under section 1212 of the Companies Act 2006.



**Order of Malta Dial-a-Journey Trust**  
**Statement of Financial Activities incorporating Income and Expenditure Account**  
**for the year ended 31 March 2019**

|                                    | Notes | General Reserves<br>£ | Designated Reserves<br>£ | Restricted Reserves<br>£ | 2019 Total<br>£ | 2018 Total<br>£ |
|------------------------------------|-------|-----------------------|--------------------------|--------------------------|-----------------|-----------------|
| <b>Income from:</b>                |       |                       |                          |                          |                 |                 |
| <b>Donations and legacies</b>      |       |                       |                          |                          |                 |                 |
| Donations                          |       | 25,182                |                          |                          | 25,182          | 29,417          |
| <b>Charitable activities</b>       |       |                       |                          |                          |                 |                 |
| Service level income               |       | 408,430               |                          |                          | 408,430         | 399,770         |
| Fare income                        |       | 60,676                |                          |                          | 60,676          | 51,448          |
| Contract, hire & training income   |       | 364,024               |                          |                          | 364,024         | 360,573         |
|                                    |       | <b>833,130</b>        |                          |                          | <b>833,130</b>  | 811,791         |
| <b>Investments</b>                 |       |                       |                          |                          |                 |                 |
| Bank interest received             |       | 316                   |                          |                          | 316             | 70              |
|                                    |       | <b>316</b>            |                          |                          | <b>316</b>      | 70              |
| <b>Total income</b>                |       | <b>858,628</b>        |                          |                          | 858,628         | 841,278         |
| <b>Expenditure on</b>              |       |                       |                          |                          |                 |                 |
| <b>Charitable activities</b>       |       |                       |                          |                          |                 |                 |
| Staff costs                        | 6     | 489,797               |                          | 9,721                    | 499,518         | 434,248         |
| Training                           |       | 3,020                 |                          | -                        | 3,020           | 838             |
| Vehicle fuel                       |       | 57,738                |                          |                          | 57,738          | 52,242          |
| Vehicle repairs and enhancements   |       | 94,770                |                          |                          | 94,770          | 129,291         |
| Vehicle insurance and tax          |       | 26,284                |                          |                          | 26,284          | 24,729          |
| Light and heat                     |       | 10,065                |                          |                          | 10,065          | 8,143           |
| Water rates                        |       | 3,163                 |                          |                          | 3,163           | 2,428           |
| Repairs and maintenance            |       | 14,074                |                          |                          | 14,074          | 9,029           |
| Insurance                          |       | 9,546                 |                          |                          | 9,546           | 9,324           |
| Telephone                          |       | 6,433                 |                          |                          | 6,433           | 6,954           |
| Postage, stationery, printing      |       | 7,042                 |                          |                          | 7,042           | 5,587           |
| Advertising                        |       | 5,880                 |                          |                          | 5,880           | 655             |
| Software                           |       | 5,000                 |                          |                          | 5,000           | 5,000           |
| Death in service premium           |       | 3,045                 |                          |                          | 3,045           | 3,037           |
| Bank charges                       |       | 1,678                 |                          |                          | 1,678           | 1,987           |
| Subscriptions and memberships      |       | 5,815                 |                          |                          | 5,815           | 2,825           |
| Computer expenses                  |       | 1,618                 |                          |                          | 1,618           | 2,775           |
| Depreciation                       |       | 69,772                |                          |                          | 69,772          | 68,001          |
| (Gain)/loss on disposal            |       | (1,937)               |                          |                          | (1,937)         | (768)           |
| Sundry expenses                    |       | 2,268                 |                          |                          | 2,268           | 3,403           |
| Management accounts & payroll      |       | 12,915                |                          |                          | 12,915          | 14,431          |
| Preparation & audit of accounts    |       | 5,495                 |                          |                          | 5,495           | 5,100           |
| Professional fees                  |       | 5,258                 |                          |                          | 5,258           | 6,361           |
| Fundraising expenses               |       | 454                   |                          |                          | 454             | 1,573           |
| Directors' indemnity insurance     |       | 1,318                 |                          |                          | 1,318           | 907             |
| Bank loan interest                 |       | 12,970                |                          |                          | 12,970          | 12,436          |
| <b>Total</b>                       |       | <b>853,481</b>        |                          | <b>9,721</b>             | 863,202         | 810,536         |
| <b>Net (expenditure)/income</b>    |       | <b>5,147</b>          |                          | <b>(9,721)</b>           | <b>(4,574)</b>  | 30,742          |
| <b>Transfers between funds</b>     |       | (11,692)              | 11,692                   |                          |                 |                 |
| <b>Net movement in funds</b>       |       | <b>(6,545)</b>        | <b>11,692</b>            | <b>(9,721)</b>           | <b>(4,574)</b>  | 30,742          |
| <b>Reconciliation of funds:</b>    |       |                       |                          |                          |                 |                 |
| Total funds brought forward        |       | 187,208               | 571,820                  | 9,721                    | 768,749         | 738,007         |
| <b>Total funds carried forward</b> |       | <b>180,663</b>        | <b>583,512</b>           |                          | <b>764,175</b>  | 768,749         |

The Statement of Financial Activities includes all gains and losses recognised in the year

**Order of Malta Dial-a-Journey Trust  
Statement of Financial Position  
as at 31 March 2019**

SC130997

|  | <b>Notes</b> | <b>2019</b><br>£ | <b>2018</b><br>£ |
|--|--------------|------------------|------------------|
| <b>Fixed assets</b>  |              |                  |                  |
| Tangible assets  | 8            | 789,471          | 790,800          |
| <b>Current assets</b>  |              |                  |                  |
| Stocks   | 9            | 9,851            | 20,370           |
| Debtors  | 10           | 72,241           | 71,222           |
| Cash at bank and in hand                                       |              | 260,604          | 280,793          |
|  |              | <u>342,696</u>   | <u>372,385</u>   |
| <b>Creditors: amounts falling due within one year</b>          | 11           | (75,020)         | (88,687)         |
| <b>Net current assets</b>                                      |              | <u>267,676</u>   | 283,698          |
| <b>Total assets less current liabilities</b>                   |              | <u>1,057,147</u> | 1,074,498        |
| <b>Creditors: amounts falling due after more than one year</b> | 12           | (292,972)        | (305,749)        |
| <b>Net assets</b>  |              | <u>764,175</u>   | <u>768,749</u>   |
| <b>Funds</b>   |              |                  |                  |
| Restricted reserves  | 14           |                  | 9,721            |
| Designated reserves:   | 15           | 583,512          | 571,820          |
| General reserves   | 16           | 180,663          | 187,208          |
|  |              | <u>764,175</u>   | <u>768,749</u>   |
| <b>Total funds</b>   |              | <u>764,175</u>   | <u>768,749</u>   |



Name: Richard Kenneth Cameron  
Status: Director

Approved by the board on *tifrigli.of*  
Signed on /

**Order of Malta Dial-a-Journey Trust**  
**Statement of Cash Flows**  
**for the year ended 31 March 2019**

|   | <b>Notes</b> | <b>2019</b>     | <b>2018</b>     |
|---|--------------|-----------------|-----------------|
|   |              | £               | £               |
| <b>Operating activities</b>                     |              |                 |                 |
| (expenditure)/net income for the financial year |              | (4,574)         | 30,742          |
| Adjustments for:                                |              |                 |                 |
| Gain on sale of fixed assets                    |              | (1,937)         | (768)           |
| Interest payable                                |              | 12,970          | 12,436          |
| Depreciation                                    |              | 69,772          | 68,001          |
| Decrease/(increase) in stocks                   |              | 10,519          | (663)           |
| Increase in debtors                             |              | (1,019)         | (10,743)        |
| Decrease in creditors                           |              | (13,423)        | (13,668)        |
|   |              | <u>72,308</u>   | <u>85,337</u>   |
| Interest paid                                   |              | (12,970)        | (12,436)        |
| Cash generated by operating activities          |              | <u>59,338</u>   | <u>72,901</u>   |
| <b>Investing activities</b>                     |              |                 |                 |
| Payments to acquire tangible fixed assets       |              | (84,116)        | (89,265)        |
| Proceeds from sale of tangible fixed assets     |              | 17,610          | 2,666           |
| Cash used in investing activities               |              | <u>(66,506)</u> | <u>(86,599)</u> |
| <b>Financing activities</b>                     |              |                 |                 |
| Repayment of loans                              |              | (13,021)        | (13,555)        |
| Cash used in financing activities               |              | <u>(13,021)</u> | <u>(13,555)</u> |
| <b>Net cash used</b>                            |              |                 |                 |
| Cash generated by operating activities          |              | 59,338          | 72,901          |
| Cash used in investing activities               |              | (66,506)        | (86,599)        |
| Cash used in financing activities               |              | (13,021)        | (13,555)        |
| Net cash used                                   |              | <u>(20,189)</u> | <u>(27,253)</u> |
| Cash and cash equivalents at 1 April            |              | 280,793         | 308,046         |
| Cash and cash equivalents at 31 March           |              | <u>260,604</u>  | <u>280,793</u>  |
| Cash and cash equivalents comprise:             |              |                 |                 |
| Cash at bank                                    |              | <u>260,604</u>  | <u>280,793</u>  |

**Order of Malta Dial-a-Journey Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2019**

**1 Summary of significant accounting policies**

***Basis of preparation***

The financial statements have been prepared under the historical cost convention and 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 (FRS102) (effective 1 January 2015) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

***Going concern***

The trustees are of the opinion that the charitable company can continue to meet its obligations as they fall due for the foreseeable future and have therefore prepared the financial statements on the going concern basis.

***Income***

All incoming resources are included in the Statement of Financial Activities (SOFA) in the year in which they are receivable. Grants, including grants for the purchase of fixed assets, are recognised in full in the SOFA in the year in which they are receivable.

***Expenditure***

All expenditure is accounted for on an accruals basis and is recognised in the period in which it is incurred.

***Basis of allocation***

Where possible costs are directly attributed to the activity on which they are expended. Shared costs are apportioned to activities based on the usage of resources.

***Fund accounting***

Funds held by the charity are either in an unrestricted general fund, which can be used in accordance with the charitable objectives, in a designated fund which represents the net book value of motor vehicles and mobility equipment as well as a provision for replacement of assets, or in a restricted fund if specified by the donor.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Fixed assets are capitalised where their expected useful life exceeds one year and their cost is in excess of £1,000. Senior managers monitor the economic viability of fixed assets at least annually and more often where assets are of a critical nature to the business. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

|                    |                      |
|--------------------|----------------------|
| Land and buildings | 2.5% straight line   |
| Motor vehicles     | 25% reducing balance |
| Mobility equipment | 25% straight line    |

***Cash and cash equivalents***

Cash and cash equivalents include cash at bank and in hand. In the cash-flow statement, cash and cash equivalents are shown net of bank overdrafts, which are included as current borrowings in liabilities on the balance sheet.

***Stocks***

Stock is valued at the lower of cost and net realisable value.

**Order of Malta Dial-a-Journey Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2019**

**Debtors**

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Taxation**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

The company is a registered charity and therefore no tax provision is required.

**VAT**

The charitable company is VAT registered and as a result reports income and expenditure net of VAT.

**Provisions**

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**Pensions**

The company operates a defined contribution pension scheme. Contributions are charged to the SOFA as they become payable in accordance with the rules of the scheme.

**2 Analysis of incoming resources & resources expended**

|                                 | Contract income | Other transport income | Shop-mobility | Donations & other income | 2019           | 2018           |
|---------------------------------|-----------------|------------------------|---------------|--------------------------|----------------|----------------|
| <b>Incoming resources</b>       |                 |                        |               |                          |                |                |
| Operating income                | 421,245         | 326,692                | 85,508        |                          | 833,445        | 811,861        |
| Donations & other income        |                 |                        |               | 25,182                   | 25,182         | 29,417         |
|                                 | <u>421,245</u>  | <u>326,692</u>         | <u>85,508</u> | <u>25,182</u>            | <u>858,627</u> | <u>841,278</u> |
| <b>Application of resources</b> |                 |                        |               |                          |                |                |
| Staff costs                     | 257,071         | 175,050                | 45,452        | 21,945                   | 499,518        | 435,086        |
| Vehicle costs                   | 64,781          | 114,012                |               | -                        | 178,793        | 206,270        |
| Property costs                  | 13,965          | 8,887                  | 2,540         |                          | 25,392         | 17,283         |
| Insurance                       | 4,320           | 4,320                  | 5,268         |                          | 13,908         | 13,268         |
| Depreciation                    | 48,465          | 16,378                 | 4,929         |                          | 69,772         | 68,005         |
| Legal & professional fees       | 2,892           | 1,840                  | 526           |                          | 5,258          | 6,360          |
| Other costs                     | 36,057          | 25,884                 | 8,619         |                          | 70,560         | 64,264         |
|                                 | <u>427,551</u>  | <u>346,371</u>         | <u>67,334</u> | <u>21,945</u>            | <u>863,201</u> | <u>810,536</u> |
| <b>Surplus/(deficit)</b>        | <u>(6,306)</u>  | <u>(19,679)</u>        | <u>18,174</u> | <u>3,237</u>             | <u>(4,574)</u> | <u>30,742</u>  |

**Order of Malta Dial-a-Journey Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2019**

**3 Operating surplus**

|   | <b>2019</b>   | <b>2018</b>   |
|---|---------------|---------------|
|   | C             | C             |
| This is stated after charging:            |               |               |
| Depreciation of owned fixed assets        | 69,772        | 68,001        |
| Auditors' remuneration for audit services | 3,125         | 3,050         |
| Pension costs                             | 11,637        | 10,868        |
| Key management personnel compensation     | <u>96,366</u> | <u>87,356</u> |

**4 Trustees' remuneration**

Trustees are not remunerated and none were reimbursed for any expenses.

**5 Staff emoluments**

No employee received emoluments of more than £60,000.

**6 Staff costs**

|   | <b>2019</b>    | <b>2018</b>    |
|---|----------------|----------------|
|   | £              | £              |
| Wages and salaries                          | 450,387        | 391,986        |
| Employer NI                                 | 23,913         | 21,366         |
| Pension costs                               | 11,637         | 10,868         |
| Staff expenses                              | 13,581         | 10,028         |
|   | <u>499,518</u> | <u>434,248</u> |
| <br>  |                |                |
| Average number of employees during the year | 31             | 30             |

**7 Interest payable**

|                           | <b>2019</b>   | <b>2018</b>   |
|---------------------------|---------------|---------------|
|                           | £             | £             |
| Bank loans and overdrafts | 12,970        | 12,436        |
|                           | <u>12,970</u> | <u>12,436</u> |

**Order of Malta Dial-a-Journey Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2019**

**8 Tangible fixed assets**

|                          | <b>Land and<br/>buildings<br/>At cost<br/>£</b> | <b>Mobility<br/>equipment<br/>At cost<br/>£</b> | <b>Motor<br/>vehicles<br/>At cost<br/>£</b> | <b>Total<br/>£</b> |
|--------------------------|---|---|---|--------------------|
| <b>Cost or valuation</b> |   |   |   |                    |
| At 1 April 2018          | 732,452   | 87,961  | 540,587                                     | 1,361,000          |
| Additions                |   | 6,725   | 77,391                                      | 84,116             |
| Disposals                |   |   | (154,539)                                   | (154,539)          |
| At 31 March 2019         | <u>732,452</u>                                  | <u>94,686</u>                                   | <u>463,439</u>                              | <u>1,290,577</u>   |
| <b>Depreciation</b>      |   |   |   |                    |
| At 1 April 2018          | 145,375   | 80,122  | 344,703                                     | 570,200            |
| Charge for the year      | 18,311  | 3,098   | 48,363                                      | 69,772             |
| On disposals             | -   |   | (138,866)                                   | (138,866)          |
| At 31 March 2019         | <u>163,686</u>                                  | <u>83,220</u>                                   | <u>254,200</u>                              | <u>501,106</u>     |
| <b>Carrying amount</b>   |   |   |   |                    |
| At 31 March 2019         | <u>568,766</u>                                  | <u>11,466</u>                                   | <u>209,239</u>                              | <u>789,471</u>     |
| At 31 March 2018         | <u>587,077</u>                                  | <u>7,839</u>                                    | <u>195,884</u>                              | <u>790,800</u>     |

**9 Stocks**

|                               | <b>2019<br/>£</b> | <b>2018<br/>£</b> |
|-------------------------------|-------------------|-------------------|
| Raw materials and consumables | 9,851             | 20,370            |

**10 Debtors**

|               | <b>2019<br/>£</b> | <b>2018<br/>£</b> |
|---------------|-------------------|-------------------|
| Trade debtors | 40,411            | 13,432            |
| Other debtors | 29,204            | 55,640            |
| Prepayments   | 2,626             | 2,150             |
|               | <u>72,241</u>     | <u>71,222</u>     |

**11 Creditors: amounts falling due within one year**

|                                       | <b>2019<br/>£</b> | <b>2018<br/>£</b> |
|---------------------------------------|-------------------|-------------------|
| Bank loans                            | 12,987            | 13,231            |
| Trade creditors                       | 8,583             | 28,449            |
| Other taxes and social security costs | 8,347             | 5,883             |
| Other creditors                       | 1,392             | 1,527             |
| Accruals                              | 36,344            | 38,670            |
| VAT                                   | 7,367             | 927               |
|                                       | <u>75,020</u>     | <u>88,687</u>     |

**12 Creditors: amounts falling due after one year**

|            | <b>2019<br/>£</b> | <b>2018<br/>£</b> |
|------------|-------------------|-------------------|
| Bank loans | 292,972           | 305,749           |

**Order of Malta Dial-a-Journey Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2019**

**13 Loans**

|   | <b>2019</b>    | <b>2018</b>    |
|---|----------------|----------------|
|   | <b>£</b>       | <b>£</b>       |
| Loans not wholly repayable within five years:                       |                |                |
| Loan 1 (Capital & interest repayment, interest 3.5% over base rate) | 241,025        | 252,825        |
| Analysis of maturity of debt:                                       |                |                |
| Within one year or on demand  | 12,987         | 13,231         |
| Between one and two years   | 12,987         | 13,231         |
| Between two and five years  | 38,961         | 39,693         |
| After five years  | 241,024        | 252,825        |
|   | <u>305,959</u> | <u>318,980</u> |

The bank loan is secured by a standard security over the property at 17 Munro Road, Springkerse, Stirling and a floating charge over the assets of the company.

**14 Restricted reserve**

|                           | <b>2019</b> | <b>2018</b>  |
|---------------------------|-------------|--------------|
|                           | <b>£</b>    | <b>£</b>     |
| At 1 April                | 9,721       | -            |
| Donation received in year |             | 20,000       |
| Expenditure in year       | (9,721)     | (10,279)     |
|                           |             | <u>9,721</u> |

The restricted reserve represents a donation received from the Order of Malta in a prior year which has been used to cover fundraiser costs.

**15 Designated reserves**

|                                 | <b>Allocated<br/>Capital<br/>Reserve</b> | <b>Other<br/>Regulatory<br/>Reserves</b> | <b>2019</b>    | <b>2018</b>    |
|---------------------------------|--|--|----------------|----------------|
|                                 | <b>£</b>                                 | <b>£</b>                                 | <b>£</b>       | <b>£</b>       |
| At 1 April                      | 471,820                                  | 100,000                                  | 571,820        | 316,045        |
| Transfer (to)/from general fund | 11,692                                   |  | 11,692         | 255,775        |
| At 31 March                     | <u>483,512</u>                           | <u>100,000</u>                           | <u>583,512</u> | <u>571,820</u> |

The designated reserves at the 31 March 2019 are £583,512 (2018: £571,820). This is made **up** of the allocated capital reserve which represents the net book value of the land and buildings, equipment and motor vehicles less associated loans. At the 31 March 19 this equals £483,512 (2018: £471,820). In addition to this, the charity is required by regulatory requirements to have £100,000 available at all times and therefore this amount has been shown separately from general reserves.

**16 General Reserve**

|                                | <b>2019</b>    | <b>2018</b>    |
|--------------------------------|----------------|----------------|
|                                | <b>£</b>       | <b>£</b>       |
| At 1 April                     | 187,208        | 421,962        |
| Surplus for the financial year | 5,147          | 21,021         |
| Transfer to designated reserve | (11,692)       | (255,775)      |
| At 31 March                    | <u>180,663</u> | <u>187,208</u> |



**Order of Malta Dial-a-Journey Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2019**  
**17 Analysis of net assets between funds**

|                       | <b>Designated Reserve</b> | <b>Restricted Reserve</b> | <b>General Reserve</b> | <b>2019</b>    | <b>2018</b>    |
|-----------------------|---------------------------|---------------------------|------------------------|----------------|----------------|
|                       |                           |                           |                        | <b>£</b>       | <b>£</b>       |
| Tangible assets       | 789,471                   |                           |                        | 789,471        | 790,800        |
| Current assets        | 100,000                   |                           | 242,696                | 342,696        | 372,385        |
| Current liabilities   | (12,987)                  |                           | (62,033)               | (75,020)       | (88,687)       |
| Long term liabilities | (292,972)                 |                           |                        | (292,972)      | (305,749)      |
|                       | <u>583,512</u>            |                           | <u>180,663</u>         | <u>764,175</u> | <u>768,749</u> |

**18 Comparatives for the Statement of Financial Activities**

|                                    | <b>General Reserves</b> | <b>Designated Reserves</b> | <b>Restricted Reserve</b> | <b>2018 Total</b> |
|------------------------------------|-------------------------|----------------------------|---------------------------|-------------------|
| <b>Income from:</b>                |                         |                            |                           |                   |
| Donations and legacies             | 9,417                   |                            | 20,000                    | 29,417            |
| Charitable activities              | 811,791                 |                            |                           | 811,791           |
| Investments                        | 70                      |                            |                           | 70                |
| Total                              | <u>821,278</u>          |                            | <u>20,000</u>             | <u>841,278</u>    |
| <b>Expenditure on:</b>             |                         |                            |                           |                   |
| Charitable activities              | 800,257                 |                            | 10,279                    | 810,536           |
| Total                              | <u>800,257</u>          |                            | <u>10,279</u>             | <u>810,536</u>    |
| <b>Net income/(expenditure)</b>    | 21,021                  |                            | 9,721                     | 30,742            |
| <b>Transfers between funds:</b>    |                         |                            |                           |                   |
| Transfer to designated fund        | (255,775)               | 255,775                    |                           |                   |
| <b>Net movement in funds</b>       | <u>(234,754)</u>        | <u>255,775</u>             | <u>9,721</u>              | <u>30,742</u>     |
| <b>Reconciliation of funds:</b>    |                         |                            |                           |                   |
| Total funds brought forward        | 421,962                 | 316,045                    |                           | 738,007           |
| <b>Total funds carried forward</b> | <u>187,208</u>          | <u>571,820</u>             | <u>9,721</u>              | <u>768,749</u>    |

For the year ended 31 March 2018 the company received donations of £29,417. £20,000 of this donation income was restricted income which was to cover the cost of the fundraiser.

All other income and expenditure in the year to 31 March 2018 was attributable to the unrestricted reserve.

£255,775 was transferred from the general fund in the year to the designated fund in line with the trusts reserves policy.

**19 Transactions with trustees**

Some of the trustees are also registered users of the services the charity provides. The total amount paid by trustees who have used the services of the charity during the year totalled £55 (2018: £90). At the year end, there were no outstanding fares due by the trustees.

**Order of Malta Dial-a-Journey Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2019**

**20 Related parties**

Three of the trustees who served during the year (James Little, Andrew Gerard Robertson and Charles Macdonald) are members of the Order of Malta. Richard Kenneth Cameron is a companion of the Order.

Maureen Bennison, Councillor for Stirling Council served as a trustee of Order of Malta Dial-a-Journey Trust during the year.

**21 Presentation currency**

The financial statements are presented in Sterling.

**22 Legal form of entity and country of incorporation**

Order of Malta Dial-a-Journey Trust is a private charitable company limited by guarantee and incorporated in Scotland.

**23 Principal place of business**

The address of the company's principal place of business and registered office is:

17 Munro Road  
Springkerse Industrial Estate  
Stirling  
FK7 7UU

## Our Story

During the year, a number of our service users have sadly passed away or are no longer able to travel with us.

This has been most noticeable when delivering our excursions programme during the year, the numbers were down significantly compared to the previous year. We phoned round regular users to see why they weren't wanting to go on any excursions and in a lot of cases it was because they had made friends with other passengers over the years, and because they were no longer there, it prevented others from going out. This illustrates that the services we provide not only fulfil a transport need but help to maintain social interaction and inclusion.

On a brighter note, we've experienced an uptake in the use of our services by care homes, whose activities co-ordinators arrange regular trips out to garden centres, café's and often to the local pub for a Friday bar lunch.

Another regular occurrence are trips to the Seagull Trusts barge in Falkirk, and there are a few snaps of these outings below

Again the work of members of our staff were recognised by the Order of Malta, when Mags Watson (our training and Development Supervisor) and Shirley Erskine (retired Shopmobility worker) received the Order of Malta's prestigious silver medal of merit (Merito Melintensi), at a recent ceremony in Edinburgh.

We continued our work with Grangemouth Community Care and Wednesday Day Care as well as well as maintaining a new partnership with Tullibody Healthy Living who supported the development of Singing for Memories (a singing class for Dementia sufferers).

In Stirling, Town Break continue to support us by using our self-drive hire minibuses to transport their client to day care in Stirling and Callander.

In addition to these, we continue to provide transport in partnership with NHS Forth Valley and the Scottish Ambulance Service, not forgetting out home to school transport for schoolchildren with additional support needs throughout Stirling and Clackmannanshire.

We'd also like to record our thanks to our colleagues in all 3 local authorities for their support over the last year during which time, they have faced continuing difficulties maintaining service. We believe we have good working relations with all our partners and are keen to play our part in maintaining services for those who have little or no alternative to Dial-a-Journey's specialist services.

It goes without saying that we have some of the most conscientious and dedicated staff who genuinely care about our customers. We're fortunate we've got such a dedicated bunch who go that extra mile and we thank them for that.

But our biggest thanks go to our customers for continuing to support us year in year out – without you, there would be no need for us.



Wee barge trip on the canal with the Seagull Trust



A short outing to Torwood Garden Centre by Carrondale Nursing Home

## Donors

During the year we receive donations from a number of sources including the following people and organisations;

|   |  |
|---|--|
| The Carse of Stirling Rotary Club         | The Hugh Fraser Foundation                                       |
| Tesco Bags for Help                       | The Global Fund for Forgotten People                             |
| The Order of Malta Ball Committee         | Christine Moroney  |
| The Lennox Hanney Charitable Trust        | Mr j Shaw – Clackmannanshire Carers                              |
| The Samuel Storey Family Charitable Trust | Populus  |
| John Hunter Coaches                       | Brian Crawford (on behalf of Una Crawford – former service user) |
| Joan Brisbane                             |  |

We thank Julie Christie for her work in securing funding from some of the above Foundations in her time with the Trust

Donations raised generally contribute to the funding of replacement vehicles for the Door to Door Service or replacement mobility equipment for Shopmobility.

We estimate that over 30,000 passenger trips are made in each vehicle over it's 10 -12 year life span with us. If you take a step back – this translates into 30,000 opportunities for our customers to participate in activities and life opportunities that they may not have been able to.

We aim to renew a proportion of our 18 vehicles each year, but in the current economic climate, we can't afford to replace old worn out buses with brand new ones. Therefore for the last few years, we've replaced them with low mileage high quality vehicles, and have seen high maintenance costs reduce and vehicle reliability improve.

4 years ago, we were fortunate enough to receive buses through the Order of Malta's minibus fund raising appeal, but these are now approaching half of their life cycle. The Order of Malta have an annual fundraising ball in Edinburgh, the proceeds of which are matched by International Charity – the Global Fund for Forgotten People, and gifted to Dial-a-Journey.

Occasionally, we have been left legacies to purchase minibuses on a members passing, and you will see minibuses with dedications to them on the entrance doors.

We are pleased to accept donations whatever size, and we promise you we will make the best possible use of anything received.