helping you get there

Order of Malta
dial a journey
Trust

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ORDER OF MALTA DIAL-A-JOURNEY TRUST

ANNUAL REPORT
GROUP CONSOLIDATED ACCOUNTS
AND
FINANCIAL STATEMENTS

31ST March 2024

dial-a-journey Celebrating 30 YEARS 1987 -2017

Supported by:

Trading as Dial-a-Journey and Central Shopmobility
Registered Charity No: SC018831 Company Registration No: 130997 VAT No: 237367293

Registered number
SC130997

Charity number
SC018831

Order of Malta Dial-a-Journey Trust
Group Consolidated Accounts
Report and Financial Statements

31 March 2024

Order of Malta Dial-a-Journey Trust
Report and accounts for the year to 31 March 2024
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Order of Malta Dial-a-Journey Trust
Company Information

Secretary
Richard Kenneth Cameron WS

Auditors
Dickson Middleton
Chartered Accountants
20 Barnton Street
Stirling
FK8 1NE

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

Registered office
17 Munro Road
Springkerse Industrial Estate
Stirling
FK7 7UU

Registered number
SC130997

Charity number
SC018831

Order of Malta Dial-a-Journey Trust
Registered number: SC130997
Trustees' Report
for the year ended 31 March 2024

The charity trustees/directors (hereafter trustees) present their report and financial statements for the year ended 31 March 2024.

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Trustees
The following persons served as trustees during the year:

David Wilson Brown	
Thomas Merchant Burton CA	
Richard Kenneth Cameron WS	
Lawson Ramage Eades	
James William Little DM	(resigned 7 February 2024)
Charles Lachlan Macdonald	
Christine Moroney	
Jennifer Preston	(appointed 28 June 2023)
Dr Andrew Gerard Robertson	

No trustee had a direct interest in the company during the year.

Reference and administration details
These details are reported on page 1.

Trustees' Responsibilities
The trustees (who are also directors for the purposes of company law) are responsible for preparing the report and financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102 and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the charitable company 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 Charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Order of Malta Dial-a-Journey Trust
Registered number: SC130997
Trustees' Report
for the year ended 31 March 2024

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.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT
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.

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. 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. In addition they are briefed on how the charity 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.

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.

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 1PF, and Howgate Shopping Centre, Falkirk.

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
Services and performance
As I reflect on the 2023/24 year, it is difficult to realise that a year has passed, with significant developments that have taken up much time of both the trustees and the management team.

As the local authorities we work with are facing their own severe financial challenges, some are having to take more drastic actions to make their finances balance. In common with other local passenger transport providers, we are heavily reliant on our local authority partners for our funding in one way or another. While this can provide stability for most of the year, it can also cause concern when contracts are due for renewal.

About 60% of our income is reliant on Additional Support Needs (ASN) Schools transport, while the balance is made up of the Door to Door contracts we have with Clackmannanshire, Stirling and Falkirk Councils, work with the Scottish Ambulance Service and a contract with the Local Health and Social Care Partnerships (HSCP). It's with some irony that our core business (the Door to Door service for people who are unable to use conventional public transport) is now on year to year funding contracts, with at least two of the three councils considering alternative ways of delivering the services for less money despite never having been awarded any increase in funding for the door to door service by the same two since 2009.

Our original intention of entering into providing ASN contracts was to generate additional funding that would be spent on modernising the fleet and supplementing the level of service we could provide on the door to door service, however in the latter years, any income from these "extra-curricular" activities is going towards supporting running costs and service delivery, with fleet replacement and modernisation happening on an as and when affordable basis.

In 2023, we employed Martin Kenny as a Business Development Officer with a remit to re-visit earlier connections to stimulate a return to using the Door to Door service and make new connections to attract new business.

Martins work saw an increase in activity in the Falkirk area with the introduction of the Stay Connected project which was a project supported by Falkirk Health and Social Care Partnership aimed at supporting vulnerable adults who needed to travel to participate in projects offered by other organisations. These included activities provided by for example, the Freedom of Mind Choir and the Snowdrop Café. The beneficiaries of this scheme would have been isolated had it not been for the Falkirk Health and Social Care Partnership supporting their transport costs.

Martin moved on in May this year and work is underway to recruit a suitable replacement who will have a multiple role to develop new business and seek our new funding opportunities.

Whilst we have witnessed demand for transport in the Falkirk Area reaching capacity within existing resources, work has still to be done in the Clackmannanshire and Stirling areas.

While much work has been done trying to stimulate interest in the demand for our transport services, much work has also been going on behind the scenes. All good organisations work to a plan, and Dial-a-Journey is no different. Back in 2016, the Board approved a five year Strategy spanning the years 2017-22, and from that, followed an action plan, reviewing it periodically and amending it where necessary.

As we are all aware the event of 2020 and the world wide pandemic threw a spanner in the works for most organisations, and our plan for the final 2 years of the 17-22 Strategic Plan were abandoned while we found ways to survive and recover from the impact of the pandemic.

As reported in last years' Trustees report, Bruce Tait Associates were commissioned to carry out a review of Dial-a-Journey with a specific brief to focus on staffing issues and Board composition. They began work in mid 2022, and reported back in October/November with a number of recommendations.

The majority of BTA's recommendations were able to be introduced quickly, while getting the correct number of staff remained (and still remains) problematic. Although BTA commented on the composition of the Board at the time, they did not offer any suggestions on how to rectify the problem of attracting new members to the Board. A key note from the BTA report was the matter of succession planning for Trustees and Senior Management, and as a result this is foremost in the minds of the Trustees.

Trustees, staff and management have been working to develop a fresh five year strategy to cover the years 2025-30.

In Summer 23, we started working with CEIS (Community Enterprise Scotland), a Government Supported organisation that supports social enterprises and small businesses, who worked with the trustees to develop a trustee recruitment and development strategy. During 2023, many trustees had been with Dial-a-Journey for the maximum of 2 x 4 year terms and the loss of a significant number of trustees at the same time would have been problematic for the charity. Therefore, it was agreed that the 2 x 4 year terms would be extended to 3 to allow continuity and stability while a recruitment campaign is launched.

In addition, the board became aware of issues that meant there was a need to address succession planning for the management team and authorised the expansion of the current management team as recommended in the BTA report.

A strategy day was held in June 24. Trustees, Management and staff representatives met to consider the strengths, weaknesses, opportunities and threats (SWOT) facing us in the immediate to medium term. It was an extremely positive meeting where all concerned contributed well, and although the staff representatives were present, all staff were invited to participate by submitting their own SWOT analysis. Over 80% of staff responded.

The timeline for developing a new strategy, is for work to be carried out to prepare a draft strategy for approval by the trustees in Autumn 24 with launch in Spring 2025. Included in the 2025-30 strategic plan will be actions from the trustee recruitment, marketing, communications and fundraising strategies.

The Door to Door Service
Both Stirling and Falkirk Councils have committed to offering the door to door service in their area until March 25. However, the cost of delivering the Stirling Service is under review and discussion.

The situation with Clackmannanshire is more bleak with the council making changes to the eligibility criteria and restrictions on trip purposes. The restriction on eligibility is having an impact on potential users while the restriction on trip purpose and destination is having an impact on service users. Discussions between Dial-a-Journey and Clackmannanshire Council about the how the door to door service will be delivered going forward is not encouraging, with Clackmannanshire Council looking at delivering the service in different ways.

Shopmobility
We continue to deliver Shopmobility services in Falkirk and Stirling on a year to year basis.

While both Councils are committed to delivering the service until March 25, again the future is uncertain. For the first time ever, Falkirk have introduced charges to customers for the use of equipment and we are monitoring the impact this has.

While we have a modern shop unit within the Howgate Shopping Centre, access for service users isn't particularly easy, and we've witnessed a fall in numbers since re-locating there from the Callendar Square Car Park 2 years ago.

Order of Malta Community Transport (OOMCT)
Our trading arm was formed at the start of 2021, as a consequence of a Department for Transport decree that meant that a Section 19 permit holder (OMDAJ) could no longer hold a commercial operators' licence.

OOMCT was formed as a contingency as there was some doubt surrounding the activities a Section 19 permit holder could undertake but to date, OOMCT has not needed to mobilise. This may change going forward depending on the types of work we may have to undertake in the future.

Scottish Ambulance Service Contract
We continue to work with the Scottish Ambulance Service and NHS Forth Valley mainly transporting patients for specialist cancer treatment in Glasgow. This is on a rolling annual contract.

Home from Hospital Project
We continue to provide the transport element of a project working with the HSCP's, RVS, Food Train, the Carers Centre's and others to smooth the transition from patients stay in hospital to settling in back at home. It's hoped this will continue until March 25.

Excursions
Again during 2024, we are able to offer door to door service users the opportunity to get out and about on a series of day trips and excursions. It's acknowledged that these are operating at less than cost, but the benefit to the service users is immense with some saying that a handful of daytrips and excursions is their "holiday". Feedback from service users is positive and there are some snapshots of their time on our website.

Website Revamp
During the latter part of 2023, we commissioned Manchester website designers, Bamboo, to redesign and modernise our website. The result can be seen at www.dial-a-journey.org.

Self-Drive minibus Use for Voluntary Organisations
A review of all costs was carried out in the run up to preparing the 24-25 annual budget. The self-drive minibus use was considered to be an activity that often did not meet its costs. With a desire to ensure this service remained affordable to service users, the charges had not been reviewed for a number of years.

A cost/benefit analysis was carried out to decide whether or not it was feasible for this service to continue. Putting a hard financial hat on, the service didn't wash its face, however the benefit is that the voluntary groups using the minibuses are able to carry many more people at a time than the door to door service was designed to do, and could benefit more people in one hit. Evidence of this can be seen on our Facebook page where Dollar Community Kitchen post their days outing for everyone to see.

With this analysis carried out, the decision was taken to carry out a full review of the self-drive service and increase charges. It was decided that efforts to market the service more would me made during 2024 with the viability being re-assessed in March 2025.

Fleet

This years report on the fleet is very similar to last year with the exception that more good quality second hand vehicles were purchased than originally budgeted for.

The fleet profile remains such that the average of our vehicles is 9.8 years old with the eldest being 17 years old and the youngest being 4 years old.

In recent years, the make up of the fleet has changed from predominantly van conversions to larger Coach built vehicles. As wheelchairs increase in size, this gives us an advantage in that we can accommodate larger groups, but in particular, accommodate the needs of the schools who are able to get more children on the buses and reduce their taxi costs.

Reducing our carbon footprint

At present, the size and configurations of the vehicles we need to deliver our current range of services aren't currently available or are unaffordable. In addition, we will need to invest in the changing infrastructure. Like most businesses it's in our interests to reduce costs, and there are business cases for trying to achieve at least a carbon neutral position, and there are other ways of reducing our carbon footprint. It's our aim during 24 -25 to investigate how we can achieve this whilst evaluating non fossil fuelled vehicle alternatives.

The way in which we are currently purchasing second hand vehicles, cascaded down from local authorities at the end of a lease, needs to change if we are to accelerate our own carbon reduction plans. While the vehicles we are purchasing at 7 years old still have a working life left in them, realistically this means that it is likely to be a minimum of 7 years before we can buy suitably adapted vehicles cascaded down from local authorities.

Finances

In contrast to last years reported loss of just under £4k, we are able to report a small surplus of around £31k. This has only been possible as a result of the hard work of the staff and management team, who have worked tirelessly to promote our work.

In part this is also possible through grant of £10,000 from the Robertson Trust towards a vehicle purchase and donations from BASMOM and the Edinburgh Ball Committee of £30,000 that was spent on upgrading our IT systems that ensured the team has the most up to date and secure IT systems.

Of deep concern is the delays in some local authorities in settling accounts with some delays spanning several months.

In previous years, we have been able to report that we have sufficient reserves, but as costs increase and income from some local authorities is standstill for the same expected levels of service, we are in fact experiencing cuts to contract rates by stealth with a real term reduction in funding by some Councils. The increasing costs of replacing vehicles, and our commitment to applying the real living wage, had to be funded from somewhere, and without commensurate increases from door to door funding, we are having to draw on reserves to do this rather than investing where we need to.

In the last 2 years applying the real living wage increased payments to the lowest paid staff by 11% and 9% respectively without additional income to reflect the payment of the living wage, despite it being a pre-requisite of being awarded local authority contracts that their suppliers must be accredited real living wage employers.

Future Funding and considerations
The continuing standstill funding position gives the board cause for concern to the extent that it is currently evaluating the sustainability of all items of work and by necessity is taking a more commercially minded approach to ensuring that the organisation as a whole continues to survive.

Looking to the future
Dial-a-Journey is market aware and over a period of time we have witnessed the decline in bus and taxi operators across Forth Valley. In part this is due to driver shortages, but also increasing costs. In general, rather than joining the race to the bottom, local operators are contracting and specialising in their own niche work.

It is noticeable the local authorities don't have enough money to maintain all services at past levels. Recently it's become noticeable that operators are reluctant to get involved in tendering for services they know they can't sustain through driver shortages, or simply aren't lucrative enough. As a result, some authorities are venturing into taking service delivery in house. Whether this is operationally or financially sustainable remains to be seen, but in the meantime, the opportunities for OMDAJ begin to close down.

That is why, the management team are beginning to broaden it's horizons and looking to see where we need to adapt, while the viability of demand responsive transport integrating with other services remains to be seen. Dial-a-Journey's success has always been achieved though being innovative and flexible and we believe it continues to be the case for us.

Thanks
Thanks are due to our staff and management team who make everything happen behind the scenes as well as the organisations and individuals that place their trust in us. We try our best.

Last year I reported that our longest serving employee (Loraine Lapsley) had passed away, and it was a testament to her and others who worked with her and the trustees of the time that Dial-a-Journey is what it is today.

Therefore it was with pleasure that other members of staff have been presented with long service awards throughout the year, and our current longest service member of staff (James McGovern) has also served with us for 36 years, with others having served 20 years or more.

We also mustn't forget the trustees who have been with us for many years (many having served their 2 terms of 4 years), but we mustn't forget that one member in particular (Christine Moroney) transferred over from the Shopmobility when we merged in 1997, and continues to play an active role in voicing the service users perspective, but holds the ability to recognise the challenges the organisation faces and isn't afraid to make the difficult decisions needed to keep us going in the long term.

Finally

Although times are difficult, and there are difficult times ahead, Dial-a-Journey is resilient and has the ability to be versatile. These are among many of the strengths we have identified through our SWOT analysis, and we aim to ensure that we address our weaknesses, seize opportunities and challenge the threats, so that we can continue to offer opportunities for others to experience.

FINANCIAL REVIEW

In terms of financial performance over the year, a surplus was reported of £31,447 for the year. (2023: loss £3,738).

Grant income totalling £40,000 was received in the year towards purchase of a vehicle and towards upgrading the IT systems.

The total of the accumulated funds of the company at 31 March 2024 was £924,056 (2023 £892,609). This includes unrestricted funds totalling £312,191 (2023 £314,817), designated funds of £570,615 (202 £562,792) and restricted funds of £41,250 (2023 - £15,000).

Income for the company for the year totalled £1,186,087 (2023 £1,057,824) and expenditure totalled £1,154,640 (2023 £1,061,562) resulting in a surplus for the year of £31,447 (2023 loss £3,738).

Approximately four months operating costs were held in the bank at 31 March 2024.

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.

Order of Malta Dial-a-Journey Trust
Registered number: SC130997
Trustees' Report
for the year ended 31 March 2024

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.

Disclosure of information to auditors
Each person who was a trustee at the time this report was approved confirms that:

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

Auditors
A resolution proposing that Dickson Middleton be reappointed as auditors of the trust will be put to the forthcoming Annual General Meeting.

Statement of Recommended Practice (SORP)
The report of the trustees has been prepared in accordance with the provisions of the Charities SORP (Financial Reporting Standard 102).

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.

This report was approved by the board on

A G Robertson

Andrew G Robertson
Trust Chairman/Director

Date 20/11/24

Order of Malta Dial-a-Journey Trust
Registered number: SC130997
Trustees' Report
for the year ended 31 March 2024

Dial-a-Journey Passenger Statistics period from 1 April 2023 to 31 March 2024:

	2023/24	2022/23
Passenger trips (including carers)		
Door to Door	14,407	10,303
Group hire	2,748	2,980
School journeys	25,075	18,314
Scottish Ambulance Service Contract	1,450	1,504
Home from Hospital Trips (incl. Vac. & PEC)	1,489	1,625
Period Total	**45,169**	**34,726**
Other Services		
Taxicard journeys	8,242	9,644
Shobmobility loans	2,723	2,708
	10,965	12,352
Active service users in period		
DTD members	165	115
Taxicard members	95	99
School children	61	61
*(Comparative figures amended)		

Contracts held:

Door to Door Service		
Clackmannanshire	Expires Aug 24	
Falkirk	1 year contract	
Stirling	1 year contract	
Shopmobility		
Falkirk	1 year contract	
Stirling	In discussion	
Schools	**No.**	**End date**
Clackmannanshire	7	Jun-25
Stirling	2	Jun-24
Falkirk	5	Jun-25
Scottish Ambulance Service	Rolling annual	
Home from Hospital	In discussion	
Current vehicles in fleet	24	

Order of Malta Dial-a-Journey Trust
Independent auditors' report
to the trustees and members of Order of Malta Dial-A-Journey Trust
for the year ended 31 March 2024

Opinion
We have audited the group and parent company financial statements of Order of Malta Dial-a-Journey Trust (the 'charitable company') for the year ended 31st March 2024 which comprise the Consolidated Statement of Financial Activities, the Charity Statement of Financial Activities, the Consolidated Balance Sheet, the Statement of Cash Flows and Consolidated Statement of Cash Flows and notes to the financial statements, 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 Financial Reporting Standard 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 group's and parent charitable company's affairs as at 31st March 2024, and of its incoming resources and application of resources, including its income 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.

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 other 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
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. 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
for the year ended 31 March 2024

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 group report of the trustees' for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the group report of the trustees' has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the group report of the trustees.

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

- the group and parent charitable company have not kept adequate and proper accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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 take advantage of the small companies exemption from the requirement to prepare a strategic report or in preparing the trustees' report.

Responsibilities of trustees
As explained more fully in the statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the group and parent 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 group and parent 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 group and parent charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 regulations made under those Acts.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to any significant unusual transactions and challenging judgements and estimates;
- Reviewing minutes of meetings held by management and those charged with governance to identify any matters including actual or attempted fraud, litigation and noncompliance with laws and regulations;
- Inspecting expenditure incurred in the year while making sure this has been appropriately categorised in the financial statements. This work included agreeing a sample from the nominal ledger to purchase invoices or grant paperwork while also reviewing post year end transactions and invoices to confirm the completeness of the expenditure was disclosed.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the group and parent financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the group and parent financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the group and parent financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group and parent charitable company's internal control.
• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
• Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group and parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group and parent charitable company to cease to continue as a going concern.
• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Order of Malta Dial-a-Journey Trust
Independent auditors' report
to the trustees and members of Order of Malta Dial-A-Journey Trust
for the year ended 31 March 2024

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 auditors' 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.

Robert Taylor (Senior Statutory Auditor)
For and on behalf of
Dickson Middleton, Chartered Accountants, Statutory Auditors,
20 Barnton Street
Stirling
FK8 1NE

Dickson Middleton is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Date:...20/11/24...

Order of Malta Dial-a-Journey Trust
Statement of Financial Activities incorporating Income and Expenditure Account
Group
for the year ended 31 March 2024

	Notes	General Reserves £	Designated Reserves £	Restricted Reserves £	2024 Total £	2023 Total £
Income from:						
Donations and legacies						
Donations		2,505	-	40,000	42,505	42,057
Charitable activities						
Service level income		480,895	-	-	480,895	457,369
Fare income		87,298	-	-	87,298	55,582
Contract, hire and training income		571,875	-	-	571,875	491,664
Other income		-	-	-	-	9,890
		1,140,068	-	-	1,140,068	1,014,505
Investments						
Bank interest received		3,514	-	-	3,514	1,262
Total income	2	1,146,087	-	40,000	1,186,087	1,057,824
Expenditure on						
Charitable activities						
Staff costs	6	734,192	-	-	734,192	641,595
Vehicle fuel		70,107	-	-	70,107	87,810
Vehicle repairs and enhancements		103,187	-	-	103,187	88,749
Vehicle insurance and tax		19,347	-	-	19,347	19,261
Light, heat, cleaning and waste uplift		23,469	-	-	23,469	25,360
Water rates		3,911	-	-	3,911	5,971
Repairs and maintenance		10,701	-	-	10,701	6,564
Rent		5,433	-	-	5,433	3,911
Telephone		7,196	-	-	7,196	6,631
Postage, stationery and printing		7,282	-	-	7,282	4,953
Computer expenses		4,374	-	-	4,374	4,005
Software		1,250	-	-	1,250	5,000
Insurance		6,847	-	-	6,847	4,622
Death in service premium		9,286	-	-	9,286	4,629
Bank charges		1,535	-	-	1,535	1,437
Subscriptions and memberships		14,220	-	-	14,220	9,992
Depreciation		77,619	-	13,750	91,369	90,404
Loss/(gain) on disposal		(4,816)	-	-	(4,816)	2,912
Sundry expenses		7,153	-	-	7,153	6,439
Accountancy costs		8,215	-	-	8,215	6,305
Preparation & audit of accounts		10,150	-	-	10,150	7,060
MIDAS training and expenditure		3,018	-	-	3,018	1,940
Professional fees		3,673	-	-	3,673	12,187
Directors' indemnity insurance		1,019	-	-	1,019	986
Loan interest payable		12,522	-	-	12,522	12,839
Total expenditure	2	1,140,890	-	13,750	1,154,640	1,061,562
Net income/(expenditure)		5,197	-	26,250	31,447	(3,738)
Transfers between funds		(7,823)	7,823	-	-	-
Net movement in funds		(2,626)	7,823	26,250	31,447	(3,738)
Reconciliation of funds:						
Total funds brought forward		314,817	562,792	15,000	892,609	896,347
Total funds carried forward		312,191	570,615	41,250	924,056	892,609

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

Order of Malta Dial-a-Journey Trust SC130997
Statement of Financial Position - Group
as at 31 March 2024

	Notes		2024 £		2023 £
Fixed assets					
Tangible assets	8		746,559		725,063
			746,559		725,063
Current assets					
Stocks	10	20,735		20,435	
Debtors	11	139,601		98,680	
Cash at bank and in hand		411,667		408,238	
		572,003		527,353	
Creditors: amounts falling due within one year	13	(177,952)		(127,600)	
Net current assets			394,051		399,753
Total assets less current liabilities			1,140,610		1,124,816
Creditors: amounts falling due after more than one year	14		(216,554)		(232,207)
Net assets			924,056		892,609
Funds					
Restricted reserves	16	41,250		15,000	
Designated reserves	17	570,615		562,792	
General reserves	18	312,191		314,817	
			924,056		892,609
Total funds			924,056		892,609

Name: Richard K Cameron
Status: Trustee/Company Secretary

Approved by the board on 20/11/2024

Order of Malta Dial-a-Journey Trust SC130997
Statement of Financial Position - Company
as at 31 March 2024

	Notes		2024 £		2023 £
Fixed assets					
Tangible assets	8		746,559		725,063
Investments	9		1		1
			746,560		725,064
Current assets					
Stocks	10	20,735		20,435	
Debtors	12	234,101		193,180	
Cash at bank and in hand		317,196		313,737	
		572,032		527,352	
Creditors: amounts falling due within one year	13	(177,952)		(127,600)	
Net current assets			394,080		399,752
Total assets less current liabilities			1,140,640		1,124,816
Creditors: amounts falling due after more than one year	14		(216,554)		(232,207)
Net assets			924,086		892,609
Funds					
Restricted reserves	16	41,250		15,000	
Designated reserves	17	570,615		562,792	
General reserves	19	312,221		314,817	
			924,086		892,609
Total funds			924,086		892,609

Name: Richard K Cameron
Status: Trustee/Company Secretary

Approved by the board on 20/11/2024

Order of Malta Dial-a-Journey Trust
Statement of Cash Flows - Group
for the year ended 31 March 2024

	Notes	2024	2023
		£	£
Operating activities			
Net income/(expenditure) for the financial year		31,447	(3,738)
Adjustments for:			
(Gain)/loss on sale of fixed assets		(4,816)	2,912
Interest payable		12,522	12,839
Depreciation		91,369	90,404
Increase in stocks		(300)	(58)
(Increase)/decrease in debtors		(40,921)	9,805
Increase in creditors		47,276	23,282
		136,577	135,446
Interest paid		(12,522)	(12,839)
Cash generated by operating activities		124,055	122,607
Investing activities			
Payments to acquire tangible fixed assets		(124,685)	(101,590)
Proceeds from sale of tangible fixed assets		16,636	19,363
Cash used in investing activities		(108,049)	(82,227)
Financing activities			
Repayment of loans		(12,577)	(12,243)
Cash used in financing activities		(12,577)	(12,243)
Net cash generated			
Cash generated by operating activities		124,055	122,607
Cash used in investing activities		(108,049)	(82,227)
Cash used in financing activities		(12,577)	(12,243)
Net cash generated		3,429	28,137
Cash and cash equivalents at 1 April		408,238	380,101
Cash and cash equivalents at 31 March		411,667	408,238
Cash and cash equivalents comprise:			
Cash at bank		411,667	408,238

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 2019) - 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. In arriving at this view the Board have reviewed forecasts which include assumptions regarding levels of funding from agreements which are due to be renewed on 31 Mach 2025.

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 fixed assets along with a seperate provision of funds required to be held by the charity under regulatory requirements. 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
Computer equipment	25% reducing balance
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.

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
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.

Order of Malta Dial-a-Journey Trust
Notes to the Accounts
for the year ended 31 March 2024

2 Analysis of incoming resources & resources expended - Group

	Contract income	Other transport income	Shop-mobility	Donations & Other income	**2024** **£**	**2023** **£**
Incoming resources						
Operating income	508,023	530,624	101,421		1,140,068	1,014,505
Donations	-	-	2,136	40,369	42,505	42,057
Interest receivable	3,514				3,514	1,262
	511,537	530,624	103,557	40,369	1,186,087	1,057,824
Application of resources						
Staff costs	319,546	347,948	66,698	-	734,192	641,595
Vehicle costs	70,838	121,803	-	-	192,641	195,820
Property costs	14,162	16,048	13,304	-	43,514	41,806
Insurance	6,334	6,922	3,896	-	17,152	10,237
Depreciation & (gain)/ loss on disposals	46,091	24,764	1,948	13,750	86,553	93,316
Professional fees	1,478	1,676	519	-	3,673	12,187
Other costs	29,167	36,036	11,712	-	76,915	66,601
	487,616	555,197	98,077	13,750	1,154,640	1,061,562
(Deficit)/Surplus	23,921	(24,573)	5,480	26,619	31,447	(3,738)

3 Operating surplus - Group and company

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	91,369	90,404
Auditors' remuneration for audit services	6,000	6,000
Pension costs	16,763	13,014
Key management personnel remuneration	106,725	101,488

Key management personnel remuneration includes the Chief Executive Officer and Finance & Service Delivery Manager.

4 Trustees' remuneration

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

5 Staff emoluments

	No. of employees
Number of employers with total remuneration (gross plus employer NI) > £60,000:	
Between £60,000 - £70,000	1

6 Staff costs - Group and company

	2024	2023
	£	£
Wages and salaries	659,059	582,011
Employer NI	46,832	41,545
Pension costs	16,763	13,014
Staff expenses	11,538	5,025
	734,192	641,595
Average number of employees during the year	33	31

7 Interest payable - Group and company

	2024	2023
	£	£
Bank loans and overdrafts	12,522	12,839

8 Tangible fixed assets - Group and company

	Land and buildings At cost	Equipment At cost	Motor vehicles At cost	Total
	£	£	£	£
Cost or valuation				
At 1 April 2023	732,452	95,826	555,715	1,383,993
Additions	-	13,195	111,490	124,685
Disposals	-	-	(42,000)	(42,000)
At 31 March 2024	732,452	109,021	625,205	1,466,678
Depreciation				
At 1 April 2023	236,932	94,805	327,193	658,930
Charge for the year	18,312	1,108	71,949	91,369
On disposals	-	-	(30,180)	(30,180)
At 31 March 2024	255,244	95,913	368,962	720,119
Carrying amount				
At 31 March 2024	477,208	13,108	256,243	746,559
At 31 March 2023	495,520	1,021	228,522	725,063

9 Investments - Company

	2024	2023
	£	£
Shares in subsidiary undertakings	1	1

The charity owns 100% of the issued shareholding in Order of Malta Community Transport Limited, company number SC693316. The company was incorporated 24 March 2021.

As per the Department of Transport, no one entity can hold both Section 19 permits and PCV operators licence and therefore a separate limited company has been formed. No activity has yet taken place in the company.

10 Stocks - Group and company

	2024	2023
	£	£
Raw materials and consumables	20,735	20,435

11 Debtors - Group

	2024	2023
	£	£
Trade debtors	91,669	58,027
Accrued income	42,097	36,478
Prepayments	5,835	4,175
	139,601	98,680

Order of Malta Dial-a-Journey Trust
Notes to the Accounts
for the year ended 31 March 2024

12 Debtors - Company

	2024	2023
	£	£
Trade debtors	91,669	58,027
Amounts owed by group undertakings and undertakings in which the company has a participating interest	94,500	94,500
Accrued income	42,097	36,478
Prepayments	5,835	4,175
	234,101	193,180

13 Creditors: amounts falling due within one year - Group and company

	2024	2023
	£	£
Bank loans	18,140	15,064
Trade creditors	35,772	31,668
Other taxes and social security costs	11,003	10,291
Other creditors	27,896	3,727
Accruals	68,368	59,582
VAT	16,773	7,268
	177,952	127,600

14 Creditors: amounts falling due after one year - Group and company

	2024	2023
	£	£
Bank loans	216,554	232,207

15 Loans - Group and company

	2024	2023
	£	£
Loans not wholly repayable within five years:		
Loan - Capital & interest repayment	234,694	247,271
(fixed int rate 5.24% until 31 May 2027, varible int rate 2.58% above base rate thereafter)		
Analysis of maturity of debt:		
Within one year or on demand	18,140	15,064
Between one and two years	16,707	15,870
Between two and five years	52,231	49,932
After five years	147,616	166,405
	234,694	247,271

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.

16 Restricted reserves - Group and company

	2024	2023
	£	£
At 1 April	15,000	-
Income in year	40,000	20,000
Expenditure in year	(13,750)	(5,000)
At 31 March	41,250	15,000

The restricted reserve represents donations received from the Order of Malta and The Robertson Trust towards the purchase of a vehicle and IT equipment.

17 Designated reserves - Group and company

	Allocated Capital Reserve	Other Regulatory Reserves	Other Reserves	2024	2023
	£	£	£	£	£
At 1 April	462,792	100,000	-	562,792	576,638
Transfer (to)/from general reserves	7,823	-	-	7,823	(13,846)
At 31 March	470,615	100,000	-	570,615	562,792

Designated reserves of the charity at the 31 March 2024 were £570,615 (2023: £562,792).

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 and the balance on the restricted fund. At the 31 March 2024 this equals £470,615 (2023: £462,792). 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.

18 General reserves - Group

	2024	2023
	£	£
At 1 April	314,817	319,709
Surplus/(deficit) for the financial year	5,197	(18,738)
Transfers (to)/from designated reserves	(7,823)	13,846
At 31 March	312,191	314,817

19 General reserves - Company

	2024	2023
	£	£
At 1 April	314,817	319,709
Surplus for the financial year	5,227	(18,738)
Transfers (to)/from designated reserves	(7,823)	13,846
At 31 March	312,221	314,817

20 Analysis of net assets between funds - Group

	General Reserves	Designated Reserves	Restricted Reserves	2024 £	2023 £
Tangible assets	-	705,309	41,250	746,559	725,063
Current assets	472,003	100,000	-	572,003	527,353
Current liabilities	(159,812)	(18,140)	-	(177,952)	(127,600)
Long term liabilities	-	(216,554)	-	(216,554)	(232,207)
	312,191	570,615	41,250	924,056	892,609

21 Analysis of net assets between funds - Company

	General Reserves	Designated Reserves	Restricted Reserves	2024 £	2023 £
Tangible assets	-	705,309	41,250	746,559	725,063
Investments	1	-	-	1	1
Current assets	472,032	100,000	-	572,032	527,352
Current liabilities	(159,812)	(18,140)	-	(177,952)	(127,600)
Long term liabilities	-	(216,554)	-	(216,554)	(232,207)
	312,221	570,615	41,250	924,086	892,609

22 Comparatives for the Statement of Financial Activities - Group and company

	General Reserves £	Designated Reserves £	2023 Total £
Income from:			
Donations and legacies	42,057	-	42,057
Charitable activities	1,014,505	-	1,014,505
Investments	1,262	-	1,262
Total	1,057,824	-	1,057,824
Expenditure on:			
Charitable activities	1,061,562	-	1,061,562
Total	1,061,562	-	1,061,562
Net income/(expenditure)	(3,738)	-	(3,738)
Transfers between funds:			
Transfer to designated fund	13,846	(13,846)	-
Net movement in funds	10,108	(13,846)	(3,738)
Reconciliation of funds:			
Total funds brought forward	319,709	576,638	896,347
Total funds carried forward	329,817	562,792	892,609

All income and expenditure in the year to 31 March 2023 was attributable to the unrestricted reserve. £13,846 was transferred from the general fund in the year to the designated fund in line with the trusts reserves policy.

23 Transactions with trustees

Some of the trustees are also registered users of the services the charity provides. No trustees used the services of the charity during the year to 31 March 2024 (2023: £0 paid by trustees).

24 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.

25 Presentation currency

The financial statements are presented in Sterling.

26 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.

27 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

Performance Statistics

2023-23 continued to be a period of recovery which is seeing some improvement (due in part to the work of the Business Development Officer and the Office Team who have been promoting the service and implementing the actions needed to make things happen).

In comparison to what we hear from other operators who continue to experience a slow return to normal, we are experiencing an upturn in passenger numbers albeit there are more people travelling as part of groups to activities provided by other voluntary organisations, rather than as individuals.

The following table shows the comparison between financial year 21-22 and 23-24.

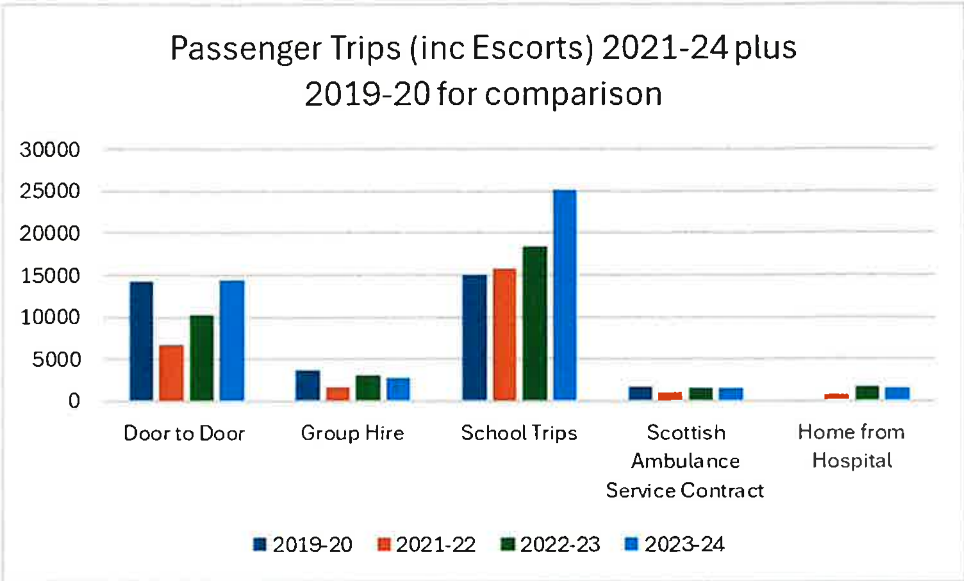
While we have seen overall grown in the total number of passenger trips, many of the additional trips are attributed to the increase in the numbers of ASN School trips being made.

That said, on the Door to Door service, we saw an increase of 44% of active **door to door service** users across th 3 Council areas with an increase in trips made by them of almost 39%.

Most other activities remained more or less the same, however demand by the other services (SAS Contract, Home from Hospital and Self-Drive hire is driven by external requirements.

In addition to the tenure of the Door to Door contracts being a concern, while it was welcomed that Clackmannanshire Council extended it's schools contracts for a further year and brought a degree of stability, it brings the contract end date into alignment with Falkirk Council ASN contracts ending in 2025, therefore next year will be a period of apprehension.

Dial-a-Journey Passenger Statistics Comparison 1st Apr 22 – 31st March 24							
		2022-23		2023-24		Difference	%
Passenger trips		Passenger Trips (inc carers)		Passenger Trips inc carers			
Door to Door		10,303		14,407		4,104	38.9
Group Hire		2,980		2,748		-232	-7.78
School Trips		18,314		25,075		6,761	36.9
Scottish Ambulance Service Contract		1,504		1,450		-54	-3.59
Home from Hospital		1,625		1,489		-136	-8.36
Period Total		34,726		45,169		8,822	
Other Services							
Taxicard Journey Bookings		9,644		8,242		1,446	-15
Shopmobility Loans		2,708		2,723		15	
Active Service Users in Period							
D2D Members		114.5		165		50.5	44.1
Taxicard Members		98.4		95		-3.4	3.45
Schoolchildren		61		61		0	0
Contracts held							
Door to Door Service							
Clackmannanshire	Expires Aug 24						
Falkirk	1 year contract						
Stirling	1 year contract						
Shopmobility							
Falkirk	1 year contract						
Stirling	In discussion						
Schools	No	End date					
Clacks	6	Jun-25					
Stirling	2	Jun-24					
Falkirk	3	Jun-25					
Scottish Ambulance Service	Rolling Annual						
Home from Hospital	In Discussion						
Current Vehicles in Fleet	24						



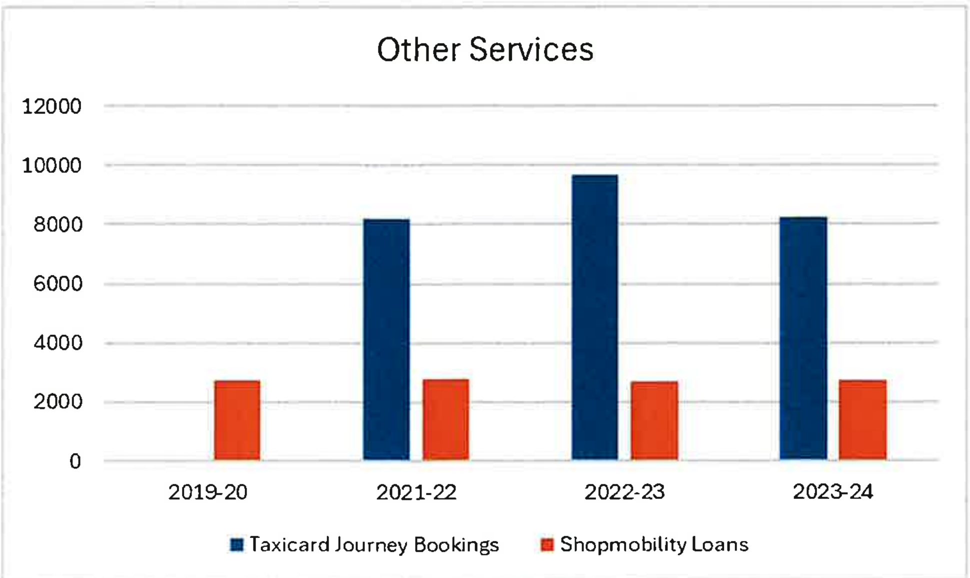
Note: - Passenger Trips

The above table illustrates the gradual return of passenger trips during the post Covid 3 year period from 2021-24. It also includes the 2019-20 year for comparison.

The key points are

- Collectively it shows that the Door to Door service has returned to 2019 levels
- Self-drive (Group Hire) has tailed off and not bounced back
- School passenger trips have increased due to an increase in ASN contract activity
- SAS Contract passengers have more or less returned to pre Covid levels

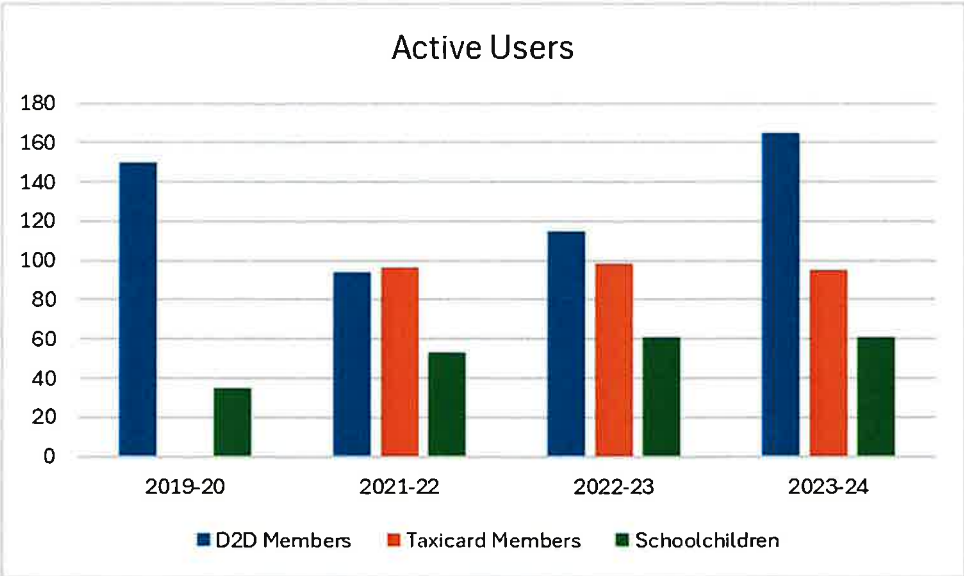
What is not shown is the Door to door performance in each of the 3 Council areas, however, the most recent D2D contracts Statistics show that Falkirk has returned and exceeded pre Covid levels, Clackmannanshire has returned to pre Covid levels, but Stirling Council is still slow to return to pre Covid levels. This is being attributed to a contingent who travelled to Clackmannanshire for Day Care on a daily basis who no longer travel.



Note: Other Services

The above table shows:

- Shopmobility has remained stable over the period since 2019, however demand in general has lowered in Falkirk as a result of the relocation of the Falkirk Base which is not as easily accessed by customers as the Base in Callander Square
- Taxicard statistics are more difficult to review as a result of Stirling and Clackmannanshire taking the booking service in house.



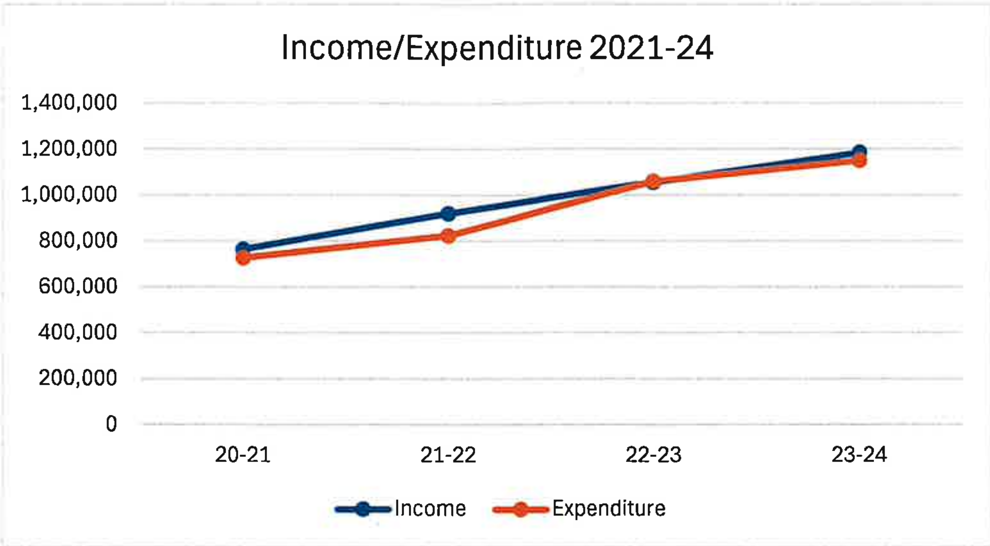
Note: Active Users

Monitoring the number of active users is an important tool in benchmarking true demand for the services we provide. To explain, prior to May 24, Dial-a-Journey had a large number of people registered as members and this was growing. This tends to be because we don't always receive notification of customer deaths, or changes in their mobility that mean they can no longer use the service. Others want to keep their membership, as a safety net in case the "might" need us. To claim we have got X number of members can become meaningless if the actual numbers using the services are low.

This year we have initiated a database cleanse that brought the initial 1600 or so members down to around 500 active users who have used us in the last 12 months. This number is growing as we promote ourselves and increase activity

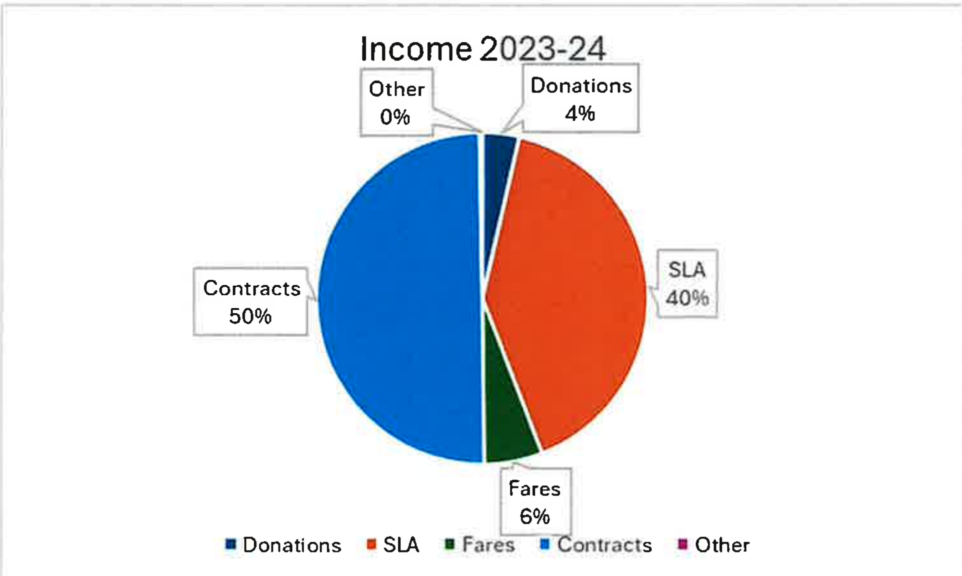
- Door to door is faring slightly better with 10 additional active users since 2019, but it is encouraging that the numbers using us has increased to pre Covid levels
- These numbers don't include details of the numbers of individuals benefitting from the Self-Drive Group Hire service, but will be captured going forward in 2024

Financial Activity



The above graph of income versus expenditure between 2020 and 2024 illustrates how closely income and expenditure have become. Although this illustrates that as income has increased so have costs, and they remain concerningly close to each other.

Increase in income has come mainly from 2 sources: Falkirk Council maintaining their commitment to recognising that costs increase for delivering services year on year and adjusting contract rates accordingly, and the second is through increasing our other activities including taking on more ASN work, and other partnership arrangements such as the Home from Hospital and Scottish Ambulance contracts.



Note: Income

The Income illustration shows that as time has progressed, we have become more reliant on activities that are extra-curricular to our initial core work of delivering the Door to Door Transport and Shopmobility services, to the extent that D2D and Shopmobility generate 40% of our income against 60% generated elsewhere.

While there is this split of overall income, in common with many local passenger transport operators most of our work is local authority related, which in 2023-24 was 88% of our total income.

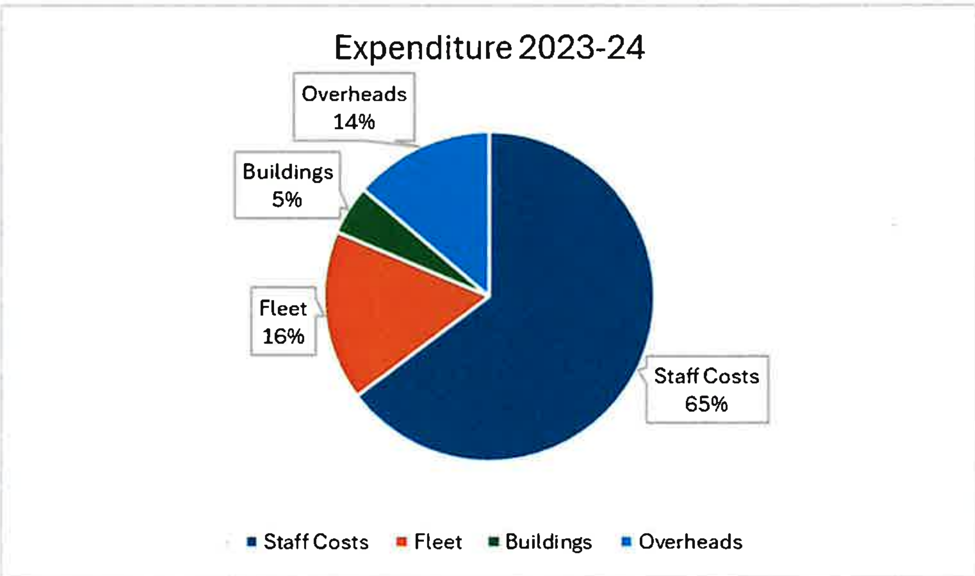
While it could be argued that this isn't an ideal situation and may be viewed as placing all our eggs in one basket, over time we have reduced this figure from almost 100%.

It should also be noted that while we are heavily reliant on work with the 3 local authorities, our portfolio of activities is not with one sole body. We are fortunate that we have 6 key relationships:

1. The Order of Malta
2. Clackmannanshire, Council
3. Falkirk Council
4. Stirling Council
5. NHS Forth Valley
6. The 2 Health and Social Care Partnerships

Within the portfolio's we hold with the 3 Councils, ASN schools transport is a statutory requirement placed on them. As a result, generally the term of these contracts is longer than the discretionary Door to Door and Shopmobility Contracts, and in most cases, the expiry dates don't co-incide.

Therefore our exposure to the risk of falling off a financial cliff edge is minimised as far as it can be.



Note: Expenditure

The above illustration shows that by far staff costs are our biggest expenditure in 2023-24 at 65% of our total expenditure. This isn't unusual as delivering passenger transport is labour intensive from the point of receiving, managing and executing requests for transport

The next largest expenditure lies in the cost of operating the fleet, followed by overheads and finally building costs. Overheads are costs that will be incurred irrespective of whether we have one service or ten, whether we carry 10 passengers or 1000. For example, these include insurances, office costs etc.